§ 40.6302(c)–1T Deposits (temporary).

(b) Income taxes. (1) For provisions relating to the deposits of income and estimated income taxes of certain corporations, see § 1.6302–1 of this chapter (Income Tax Regulations).

(2) For provisions relating to the deposits of tax required to be withheld under chapter 3 of the Code on nonresident aliens and foreign corporations and tax-free covenant bonds, see § 1.6302–2 of this chapter.

§ 301.6302–1 Manner or time of collection of taxes.

(a) Employment and excise taxes. For provisions relating to the manner or time of collection of certain employment and excise taxes and deposits in connection with the payment thereof, see the regulations relating to the particular tax.