

(d) *Penalties for failure to make deposits.* For provisions relating to the penalty for failure to make a deposit within the time prescribed by this section, see §301.6656-1 of this chapter (Procedure and Administration Regulations).

(e) *Saturday, Sunday, or legal holidays.* For provisions relating to the time for performance of acts where the last day falls on Saturday, Sunday, or a legal holiday, see §301.7503-1 of this chapter (Procedure and Administration Regulations).

(f) *Employer identification number.* For the definition of the term “employer identification number”, see §301.7701-12 of this chapter (Procedure and Administration Regulations). For provisions relating to the penalty for failure to include the employer identification number in a return, statement, or other document, see §301.6676-1 of such chapter.

(g) *Effective date.* Except as otherwise provided, this section shall apply to tax required to be withheld under chapter 3 of the Code after 1966.

[T.D. 6922, 32 FR 8713, June 17, 1967, as amended by T.D. 6941, 32 FR 18040, Dec. 16, 1967; T.D. 7243, 38 FR 22, Jan. 3, 1973; T.D. 7953, 49 FR 19644, May 9, 1984; T.D. 8723, 62 FR 37492, July 14, 1997]

§ 1.6302-3 Use of Government depositaries in connection with estimated taxes of certain trusts.

(a) *Requirement.* A bank or other financial institution described in paragraph (b) of this section shall deposit in its Treasury Tax & Loan account 0described in 31 CFR 203 or with a Federal Reserve Bank all payments of estimated tax required to be paid on or after September 15, 1988, under section 6654(l) with respect to trusts for which such institution acts as a fiduciary on or before the date otherwise prescribed for paying such tax.

(b) *Banks and financial institutions subject to this requirement.* The requirement of paragraph (a) of this section applies to banks and other financial institutions described in sections 581 and 591 that have been designated as authorized Federal tax depositaries described in section 6302(c) and that act as fiduciaries for at least 200 trusts to which section 6654(l) applies that during the calendar year are required to

make installment payments of estimated tax with respect to such trusts. For purposes of this section, a fiduciary is the person responsible for filing the tax returns and paying the taxes with respect to a trust.

(c) *Cross-references.* For further guidance and instructions for certain banks and financial institutions acting as fiduciaries with respect to taxable trusts, see Rev. Proc. 89-49 (1989-2 C.B. 615), (see §601.601(d)(2) of this chapter) or any successor revenue procedure. For the requirement to deposit estimated tax payments of taxable trusts by electronic funds transfer, see §31.6302-1(h) of this chapter.

[T.D. 8192, 53 FR 12008, Apr. 12, 1988; T.D. 8192, 53 FR 13464, Apr. 25, 1988, as amended by T.D. 8723, 62 FR 37492, July 14, 1997]

§ 1.6302-4 Use of financial institutions in connection with income taxes; voluntary payments by electronic funds transfer.

Any person may voluntarily remit by electronic funds transfer any payment of tax imposed by subtitle A of the Internal Revenue Code, including any payment of estimated tax. Such payment must be made in accordance with procedures prescribed by the Commissioner.

[T.D. 8828, 64 FR 37676, July 13, 1999]

§ 1.6361-1 Collection and administration of qualified State individual income taxes.

Except as otherwise provided in §§ 301.6361-1 to 301.6365-2, inclusive, of this chapter (Regulations on Procedure and Administration), the provisions of this part under subtitle F of the Internal Revenue Code of 1954 relating to the collection and administration of the taxes imposed by chapter 1 of such Code on the incomes of individuals (or relating to civil or criminal sanctions with respect to such collection and administration) shall apply to the collection and administration of qualified State individual income taxes (as defined in section 6362 of such Code and the regulations thereunder) as if such taxes were imposed by chapter 1.

[T.D. 7577, 43 FR 59358, Dec. 20, 1978]