

Internal Revenue Service, Treasury

§ 40.6302(c)-1

(d) *Effective date.* This section is effective April 1, 1991, for returns that relate to calendar quarters beginning after December 31, 1990, and are filed after March 31, 1991.

§ 40.6302(a)-1 Voluntary payments of excise taxes by electronic funds transfer.

Any person may voluntarily remit by electronic funds transfer any payment of tax to which this part 40 applies. Such payment must be made in accordance with procedures prescribed by the Commissioner.

[T.D. 8828, 64 FR 37677, July 13, 1999]

§ 40.6302(c)-1 Use of Government depositories.

(a) *Overview.* This section sets forth the general rule that any person required to file a quarterly return under § 40.6011(a)-1(a)(2) must make deposits of taxes reported on the return. Rules relating to the time for making a deposit and its amount are provided, including safe harbor rules for computing the amount of a deposit. Return filers generally have an obligation to make semimonthly deposits of tax in advance of the due date of the return. Under this section, taxes that are required to be deposited on the same schedule are grouped together into classes of tax and referred to collectively as “9-day rule taxes,” “30-day rule taxes,” “alternative method taxes,” or “14-day rule taxes.” Paragraph (b)(6) of this section sets forth the general rule that the deposit of tax for a semimonthly period is due by the ninth day of the following semimonthly period (the “9-day rule”). Most of the taxes to which this part 40 relates are required to be deposited in accordance with this rule (the “9-day rule taxes”). Exceptions to the 9-day rule are set forth in other sections. Unless otherwise provided, the safe harbor rules set forth in this section apply as well to deposits of alternative method and 14-day rule taxes. Section 40.6302(c)-2 (relating to taxes imposed on ozone-depleting chemicals by section 4681) provides special rules for the time to make deposits of section 4681 taxes (the “30-day rule” and “30-day rule taxes”) and the safe harbor rules for computing the amount of those deposits. Section 40.6302(c)-3 (re-

lating to taxes imposed on communications services and air transportation by chapter 33) provides an alternative method for computing the amount of deposits of chapter 33 taxes (the “alternative method” and “alternative method taxes”). Section 40.6302(c)-4 (relating to section 4081 taxes) provides a special rule under which qualified persons may make deposits of section 4081 taxes (the “14-day rule” and “14-day rule taxes”).

(b) *In general*—(1) *Semimonthly deposits required*—(i) *General rule.* Except as provided by statute or by paragraph (f) of this section, each person required under § 40.6011(a)-1(a)(2) to file a quarterly return must make a deposit of tax for each semimonthly period (as defined in § 40.0-1(c)) in which liability is incurred.

(ii) *Treatment of taxes imposed by chapter 33.* For purposes of this part 40, a tax imposed by chapter 33 (relating to communications services and air transportation) is treated as a tax liability incurred during the semimonthly period in which that tax is collected (or, in the case of the alternative method, is considered as collected).

(2) *Definition of net tax liability.* The term “net tax liability” means the tax liability for the specified period plus or minus any adjustments allowable in accordance with the instructions applicable to the form on which the return is made.

(3) *Computation of net tax liability.* The net tax liability for a semimonthly period may be computed by dividing by two the net tax liability incurred during the calendar month that includes that semimonthly period, provided that this method of computation is used for all semimonthly periods in the calendar quarter.

(4) *Failure to comply with deposit requirements.* If a person fails to make deposits as required under this part 40, that failure may be reported to the appropriate district director and the Internal Revenue Service may withdraw the person’s right to use the safe harbor rules of paragraph (c) of this section and § 40.6302(c)-2(b)(2) and (3) in computing deposits.

(5) *Amount of deposit*—(i) *In general.* The deposit of tax for each semimonthly period must be not less than