on Form 945 and taxes reported on Form 941 are not combined for purposes of determining whether a deposit of either is due, whether the One-Day rule of §31.6302–1(c)(3) applies, or whether any safe harbor is applicable. In addition, taxes reported on Form 945 and taxes reported on Form 941 must be deposited separately. (See paragraph (b) of §31.6302–1 for rules for determining an employer’s deposit status for taxes reported on Form 941.) Taxes reported on Form 945 for one calendar year must be deposited separately from taxes reported on Form 945 for another calendar year.

(e) Effective/applicability date. Section 31.6302–4(d) applies to deposits and payments made after December 31, 2010. Paragraph (b)(6) of this section relating to certain payments made by government entities applies to payments made by government entities under section 3402(t) made after December 31, 2012.