

Act would have been payable) at or before the time of the filing of the application for exemption. Any determination required to be made pursuant to the preceding sentence will be made by the Secretary of Health, Education, and Welfare.

(f) *Period for which exemption is effective*—(1) *General rule.* An application for exemption shall be in effect (if approved as provided in paragraph (e) of this section) for all taxable years beginning after December 31, 1950, except as otherwise provided in subparagraph (2) of this paragraph.

(2) *Exceptions.* An application for exemption referred to in subparagraph (1) of this paragraph shall not be effective for any taxable year which:

(i) Begins (a) before the taxable year in which the individual filing the application first met the requirements of subparagraphs (1) and (2) of paragraph (a) of this section, or (b) before the time as of which the Secretary of Health, Education, and Welfare finds that the sect or division thereof of which the individual is a member met the requirements of subparagraphs (C) and (D) of section 1402(h)(1) (see subdivisions (i) and (ii) of paragraph (e)(2) of this section), or

(ii) Ends (a) after the time at which the individual filing the application ceases to meet the requirements of subparagraphs (1) and (2) of paragraph (a) of this section, or (b) after the time as of which the Secretary of Health, Education, and Welfare finds that the sect or division thereof of which the individual is a member ceases to meet the requirements of subparagraphs (C) and (D) of section 1402(h)(1) (see subdivisions (i) and (ii) of paragraph (e)(2) of this section).

(g) *Refund or credit.* An application for exemption on Form 4029 filed on or before December 31, 1968 (if approved as provided in paragraph (e) of this section), shall constitute a claim for refund or credit of any tax on self-employment income under section 1401 (or under section 480 of the Internal Revenue Code of 1939) paid or incurred in respect of any taxable year beginning after December 31, 1950, and ending before December 31, 1967, for which an exemption is granted. Refund or credit of any tax referred to in the preceding

sentence may be made, pursuant to the provisions of section 501(c) of the Social Security Amendments of 1967 (81 Stat. 933), notwithstanding that the refund or credit would otherwise be prevented by operation of any law or rule of law. No interest shall be allowed or paid in respect of any refund or credit made or allowed in connection with a claim for refund or credit made on Form 4029.

[T.D. 6993, 34 FR 831, Jan. 18, 1969]

§ 1.1403-1 Cross references.

For provisions relating to the requirement for filing returns with respect to net earnings from self-employment, see § 1.6017-1. For provisions relating to declarations of estimated tax on self-employment income, see §§ 1.6015(a) to 1.6015(j)-1, inclusive. For other administrative provisions relating to the tax on self-employment income, see the applicable sections of the regulations in this part (§ 1.6001-1 *et seq.*) and the applicable sections of the regulations in part 301 of this chapter (Regulations on Procedure and Administration).

[T.D. 7427, 41 FR 34026, Aug. 12, 1976]

WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND FOREIGN CORPORATIONS AND TAX-FREE COVENANT BONDS

NONRESIDENT ALIENS AND FOREIGN CORPORATIONS

§ 1.1441-0 Outline of regulation provisions for section 1441.

This section lists captions contained in §§ 1.1441-1 through 1.1441-9.

§ 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

- (a) Purpose and scope.
- (b) General rules of withholding.
 - (1) Requirement to withhold on payments to foreign persons.
 - (2) Determination of payee and payee's status.
 - (i) In general.
 - (ii) Payments to a U.S. agent of a foreign person.
 - (iii) Payments to wholly-owned entities.
 - (A) Foreign-owned domestic entity.
 - (B) Foreign entity.
 - (iv) Payments to a U.S. branch of certain foreign banks or foreign insurance companies.