

Applicability of revenue laws, see section 7851 of this title.

Foreign tax-exempt organizations, see section 1443 of this title.

Mitigation of effect of limitations in case of related taxes under different chapters, see section 6521 of this title.

Publicity of returns and lists of taxpayers, see section 6103 of this title.

Tax on nonresident alien individuals, see section 871 of this title.

Tax withheld at source on nonresident aliens and foreign corporations, see section 33 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 32, 162, 219, 401, 879, 981, 2032A, 3121, 3127, 6103, 6521, 6654 of this title; title 42 sections 401, 402, 411, 430.

§ 1403. Miscellaneous provisions

(a) Title of chapter

This chapter may be cited as the "Self-Employment Contributions Act of 1954".

(b) Cross references

(1) For provisions relating to returns, see section 6017.

(2) For provisions relating to collection of taxes in Virgin Islands, Guam, American Samoa, and Puerto Rico, see section 7651.

(Aug. 16, 1954, ch. 736, 68A Stat. 355; Sept. 13, 1960, Pub. L. 86-778, title I, §103(m), 74 Stat. 938; Mar. 15, 1966, Pub. L. 89-368, title I, §102(b)(6), 80 Stat. 64; July 18, 1984, Pub. L. 98-369, div. A, title IV, §412(b)(2), 98 Stat. 792.)

AMENDMENTS

1984—Subsec. (b)(3). Pub. L. 98-369 struck out par. (3) referring to section 6015 for provisions relating to declarations of estimated tax on self-employment income.

1966—Subsec. (b)(3). Pub. L. 89-368 added par. (3).

1960—Subsec. (b)(2). Pub. L. 86-778 included Guam and American Samoa.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as a note under section 6654 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-368 applicable with respect to taxable years beginning after December 31, 1966, see section 102(d) of Pub. L. 89-368, set out as a note under section 6654 of this title.

CHAPTER 3—WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND FOREIGN CORPORATIONS

Subchapter	Sec. ¹
A. Nonresident aliens and foreign corporations	1441
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AMENDMENTS

1984—Pub. L. 98-369, div. A, title IV, §474(r)(29)(B), (C), July 18, 1984, 98 Stat. 844, struck out "AND TAX-FREE COVENANT BONDS" after "FOREIGN CORPORATIONS" in heading of chapter 3, and struck out item for subchapter B "Tax-free covenant bonds" and redesignated the item for subchapter C as B.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 864, 896, 6414, 6501, 6513, 6724, 7851 of this title.

Subchapter A—Nonresident Aliens and Foreign Corporations

Sec.	
1441.	Withholding of tax on nonresident aliens.
1442.	Withholding of tax on foreign corporations.
1443.	Foreign tax-exempt organizations.
1444.	Withholding on Virgin Islands source income.
1445.	Withholding of tax on dispositions of United States real property interests.
1446.	Withholding of tax on foreign partners' share of effectively connected income.

AMENDMENTS

1988—Pub. L. 100-647, title I, §1012(s)(1)(C), Nov. 10, 1988, 102 Stat. 3527, substituted "Withholding of tax on foreign partners' share of effectively connected income" for "Withholding tax on amounts paid by partnerships to foreign partners" in item 1446.

1986—Pub. L. 99-514, title XII, §1246(c), Oct. 22, 1986, 100 Stat. 2582, added item 1446.

1984—Pub. L. 98-369, div. A, title I, §129(a)(2), July 18, 1984, 98 Stat. 659, added item 1445.

1983—Pub. L. 97-455, §1(d)(2), Jan. 12, 1983, 96 Stat. 2498, added item 1444.

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in sections 33, 3405, 6049 of this title.

§ 1441. Withholding of tax on nonresident aliens

(a) General rule

Except as otherwise provided in subsection (c), all persons, in whatever capacity acting (including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the United States) having the control, receipt, custody, disposal, or payment of any of the items of income specified in subsection (b) (to the extent that any of such items constitutes gross income from sources within the United States), of any nonresident alien individual or of any foreign partnership shall (except as otherwise provided in regulations prescribed by the Secretary under section 874) deduct and withhold from such items a tax equal to 30 percent thereof, except that in the case of any item of income specified in the second sentence of subsection (b), the tax shall be equal to 14 percent of such item.

(b) Income items

The items of income referred to in subsection (a) are interest (other than original issue discount as defined in section 1273), dividends, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income, gains described in section 631(b) or (c), amounts subject to tax under section 871(a)(1)(C), gains subject to tax under section 871(a)(1)(D), and gains on transfers described in section 1235 made on or before October 4, 1966. The items of income referred to in subsection (a) from which tax shall be deducted and withheld at the rate of 14 percent are amounts which are received by a nonresident alien individual who is temporarily present in the United States as a nonimmigrant under subparagraph (F), (J), (M), or (Q) of section 101(a)(15) of the Immigration and Nationality Act and which are—

- (1) incident to a qualified scholarship to which section 117(a) applies, but only to the extent includible in gross income; or

¹ Section numbers editorially supplied.