CHAPTER 24—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

SEC. 3401. DEFINITIONS.

(a) Wages.—For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include remuneration paid—

* * * * * * *

[(6) for services performed by a nonresident alien individual, other than—

[(A) a resident of a contiguous country who enters and leaves the United States at frequent intervals; or

[(B) a resident of Puerto Rico if such services are performed as an employee of the United States or any agency thereof; or

[(C) an individual who is temporarily present in the United States as a nonimmigrant under subparagraph (F) or (J) of section 101(a)(15) of the Immigration and Nationality Act, as amended, if such remuneration is exempt, under section 1441(c)(4)(B), from deduction and withholding under section 1441(a), and is not exempt from taxation under section 872(b)(3); or]

[(7)] *(6)* for such services, performed by a nonresident alien individual [who is a resident of a contiguous country and who enters and leaves the United States at frequent intervals], as may be designated by regulations prescribed by the Secretary or his delegate; or

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Subtitle F—Procedure and Administration

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CHAPTER 61—INFORMATION AND RETURNS

Subchapter A—Returns and Records

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PART II—TAX RETURNS OR STATEMENTS

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Subpart B—Income Tax Returns

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SEC. 6015. DECLARATION OF ESTIMATED INCOME TAX BY INDIVIDUALS.

(a) Requirement of Declaration.—[Every] *Except as otherwise provided in subsection (i), every* individual [(other than a nonresident alien with respect to whose wages, as defined in section 3401(a),