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best available information affecting the trade, business, or profession.

(b) Computation of estimated tax. In computing the estimated tax the taxpayer should take into account the taxes, credits, and other amounts listed in §1.6654–1(a)(4).

[T.D. 9224, 70 FR 52301, Sept. 2, 2005]

§ 1.6654–6 Nonresident alien individuals.

(a) In general. A nonresident alien individual is required to make a payment of estimated tax if that individual’s gross income meets the requirements of section 6654 and §1.6654–1. In making the determination under section 6654 as to whether the amount of the gross income of a nonresident alien individual is such as to require making a payment of estimated income tax, only the filing status relating to a single individual (other than a head of household) or to a married individual not entitled to file a joint return shall apply, unless an election is in effect 1 for the taxable year under section 6013(g) or (h) and the regulations.

(b) Determination of gross income. To determine the gross income of a nonresident alien individual who is not, or does not expect to be, a bona fide resident of Puerto Rico or a possession to which section 931 applies during the entire taxable year, see section 872 and §§1.872–1 and 1.872–2. To determine the gross income of a nonresident alien individual who is, or expects to be, a bona fide resident of Puerto Rico or a possession to which section 931 applies during the entire taxable year, see section 876 and the regulations.

[T.D. 9224, 70 FR 52301, Sept. 2, 2005]

§ 1.6654–7 Applicability.

Section 6654 is applicable only with respect to taxable years beginning before January 1, 1955.


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This section lists the table of contents for §§1.6655–1 through 1.6655–7.

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    (2) Items of income.
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[T.D. 9224, 70 FR 52301, Sept. 2, 2005]