§ 31.3306(c)(18)–1 Services of certain nonresident aliens.

(a) Services performed after 1961 by a nonresident alien individual who is temporarily present in the United States as a nonimmigrant under such subparagraph (F) or (J) of section 101(a)(15) of the Immigration and Nationality Act (8 U.S.C. 1101), as amended, are excepted from employment if the services are performed to carry out a purpose for which the individual was admitted. For purposes of this section an alien individual who is temporarily present in the United States as a nonimmigrant under such subparagraph (F) or (J) is deemed to be a nonresident alien individual. The preceding sentence does not apply to the extent it is inconsistent with section 7701(b) and the regulations under that section. A nonresident alien individual who is temporarily present in the United States as a nonimmigrant under such subparagraph (J) includes an alien individual admitted to the United States as an “exchange visitor” under section 210 of the United States Information and Educational Exchange Act of 1948 (22 U.S.C. 1446).