

## Internal Revenue Service, Treasury

## §514.101

address of such person shall be furnished with the claim. In addition to such other information as may be required to establish the overpayment, there shall also be included in such claim for refund:

(1) A statement that, at the time when the items of income were received from which the excess tax was withheld, the owner was neither a citizen nor a resident of the United States but was a resident of France, a French corporation or person resident in France for French tax purposes.

(2) If the owner's claim is based on exemption from, or reduction in rate of, tax for dividends, interest, or royalties, a statement that the owner does not have a permanent establishment in the United States, or, if the owner does have such a permanent establishment, that the holding from which such income was derived was not effectively connected with such permanent establishment.

EFFECTIVE DATE NOTE: By T.D. 8734, 62 FR 53498, Oct. 14, 1997, §514.29 was removed, effective Jan. 1, 1999. By T.D. 8804, 63 FR 72183, Dec. 31, 1998, the effective date was delayed until Jan. 1, 2000. By T.D. 8856, 64 FR 73408, Dec. 30, 1999, the effective date was delayed until Jan. 1, 2001.

### §514.30 Information furnished in ordinary course.

For provisions relating to the exchange of information under Article 30 of the convention, see paragraph (d) of §1.1461-2 of this chapter.

EFFECTIVE DATE NOTE: By T.D. 8734, 62 FR 53498, Oct. 14, 1997, §514.30 was removed, effective Jan. 1, 1999. By T.D. 8804, 63 FR 72183, Dec. 31, 1998, the effective date was delayed until Jan. 1, 2000. By T.D. 8856, 64 FR 73408, Dec. 30, 1999, the effective date was delayed until Jan. 1, 2001.

### §514.31 Return required when liability not satisfied by withholding.

For action by a nonresident alien individual who is a resident of France or a French corporation or person resident in France for French tax purposes in a case where such individual's or corporation's or person's U.S. income tax liability is not satisfied by withholding of U.S. tax at source, see paragraph (b) of §1.6012-1 of this chapter and paragraph (b) of §1.6012-2 of this chapter.

EFFECTIVE DATE NOTE: By T.D. 8734, 62 FR 53498, Oct. 14, 1997, §514.31 was removed, effective Jan. 1, 1999. By T.D. 8804, 63 FR 72183, Dec. 31, 1998, the effective date was delayed until Jan. 1, 2000. By T.D. 8856, 64 FR 73408, Dec. 30, 1999, the effective date was delayed until Jan. 1, 2001.

### §514.32 Effective date.

(a) *In general.* Except as provided in paragraph (b) of this section, the provisions of this Treasury decision shall be effective with respect to the rate of withholding tax, to amounts derived from sources within the United States on or after August 11, 1968, and with respect to all other taxes covered by the convention to amounts received in a taxable year of the recipient beginning after December 31, 1966.

(b) *Withholding of additional French tax.* The provisions of §514.22 shall be effective with respect to income derived from sources within France on or after August 11, 1968.

EFFECTIVE DATE NOTE: By T.D. 8734, 62 FR 53498, Oct. 14, 1997, §514.32 was removed, effective Jan. 1, 1999. By T.D. 8804, 63 FR 72183, Dec. 31, 1998, the effective date was delayed until Jan. 1, 2000. By T.D. 8856, 64 FR 73408, Dec. 30, 1999, the effective date was delayed until Jan. 1, 2001.

## Subpart—General Income Tax

AUTHORITY: 53 Stat. 32, 467; 26 U.S.C. 62, 3791.

SOURCE: Treasury Decision 5499, 11 FR 2154, Mar. 2, 1946, as amended by T.D. 6273, 22 FR 9529, Nov. 28, 1957, unless otherwise noted. Redesignated at 25 FR 14022, Dec. 31, 1960.

EFFECTIVE DATE NOTE: By T.D. 8734, 62 FR 53498, Oct. 14, 1997, Subpart—General Income Tax, consisting of §§514.101 through 514.117, was removed, effective Jan. 1, 1999. By T.D. 8804, 63 FR 72183, Dec. 31, 1998, the effective date was delayed until Jan. 1, 2000. By T.D. 8856, 64 FR 73408, Dec. 30, 1999, the effective date was delayed until Jan. 1, 2001.

REGULATIONS EFFECTIVE JAN. 1, 1945

### §514.101 Introductory.

The tax convention and protocol between the United States and France (referred to in this subpart as the convention) proclaimed by the President of the United States on January 5, 1945, and effective January 1, 1945, provide in part as follows: