

26 USC § 3401(Wages)

26 USC § 1441 (nonresidents)

26 USC § 7701(definitions-some)

Chrysler v. Brown, 441 U.S. 281 (1979)

Substantive regulations only have the force and effect of law, not interpretative regulations;
... to have the "force and effect of law," there must be a nexus between the regulations and some delegation of the requisite legislative authority by Congress;

We described a substantive rule--or a "legislative-type rule," --as one "affecting individual rights and obligations." This characteristic is an important touchstone for distinguishing those rules that may be "binding" or have the "force of law";

The legislative power of the United States is vested in the Congress, and the exercise of quasi-legislative authority by governmental departments and agencies must be rooted in a grant of such power by the Congress and subject to limitations which that body imposes.

CFR Cite - Sec 22.2 Authority citation. The authority under which an agency issues a notice shall be cited in narrative form within text or in parentheses on a separate line following text.

CFR Cite - Sec. 21.41 Agency responsibility. (a) Each issuing agency is responsible for the accuracy and integrity of the citations of authority in the documents it issues. (b) Each issuing agency shall formally amend the citations of authority in its codified material to reflect any changes therein.

▶ 26 CFR 1.1441-2 [Nonresident Aliens and Foreign Corp.] – 26 USC § 1441(c)4) & § 3401(a)(6)

▶ 26 CFR 1.1441-3 [Nonresident Aliens and Foreign Corp.] – 26 USC § 1441(c)4), § 3401(a)(6) &, § 7701(l)

▶ 26 CFR 1.1441-4 [Nonresident Aliens and Foreign Corp.] – 26 USC § 1441(c)4) & § 3401(a)(6)

▶ 26 CFR 1.1441-5 [Nonresident Aliens and Foreign Corp.] – 26 USC § 1441(c)4), § 3401(a)(6), 7701(b)(11)

▶ 26 CFR 1.1441-6 [Nonresident Aliens and Foreign Corp.] – 26 USC § 1441(c)4), & § 3401(a)(6)

▶ 26 CFR 1.1441-7 [Nonresident Aliens and Foreign Corp. – Withholding Agent Defined - IMPORTANT] – 26 USC § 1441(c)4), § 3401(a)(6) & 7701(l)

▶ 26 CFR 1.1461-1 [Nonresident Aliens and Foreign Corp.] – 26 USC § 1441(c)4), & § 3401(a)(6)

▶ 26 CFR 1.1461-2 [Nonresident Aliens and Foreign Corp.] – 26 USC § 1441(c)4), § 3401(a)(6), & 7701(l)

▶ 26 CFR 1.1462-1 [Nonresident Aliens and Foreign Corp.] – 26 USC § 1441(c)4), § 3401(a)(6), & 7701(l)

▶ 26 CFR 31.3401(a)(6)-1 [Collection of Income at the Source – Nonresident Aliens Individuals - IMPORTANT] – 26 USC § 1441(c)4), & § 3401(a)(6)

▶ 26 CFR 301.7605-1 [Discovery of Liability & Enforcement of Title Examination and Inspection – still nonresident aliens and foreign corp though] – 26 USC § 1441(c)4), § 3401(a)(6) and 7701(l)

▶ 26 CFR 301.7701-16 [Definition of Withholding Agent – See 1.1441-7(a)] – 26 USC § 1441(c)4), § 3401(a)(6) and 7701(l)