

"(d) Exception for loss of citizenship for certain causes.

"(e) Burden of proof."

- (f) Partial exclusion of dividends.
- (g) Withholding of tax on nonresident aliens.
- (h) Liability for withheld tax.
- (i) Declaration of estimated income tax by individuals.
- (j) Gain from dispositions of certain depreciable realty.
- (k) Collection of income tax at source on wages.
- (l) Definition of foreign estate or trust.
- (m) Conforming amendment.
- (n) Effective dates.

SEC. 4. Foreign corporations.

- (a) Tax on income not connected with United States business:

"Sec. 881. Income of foreign corporations not connected with United States business.

"(a) Imposition of tax.

"(b) Doubling of tax."

- (b) Tax on income connected with United States business:

"Sec. 882. Income of foreign corporations connected with United States business.

"(a) Normal tax and surtax.

"(b) Gross income.

"(c) Allowance of deductions and credits.

"(d) Election to treat real property income as income connected with United States business.

"(e) Returns of tax by agent.

"(f) Foreign corporations."

- (c) Withholding of tax on foreign corporations.

- (d) Dividends received from certain foreign corporations.

- (e) Unrelated business taxable income.

- (f) Corporations subject to personal holding company tax.

- (g) Amendments with respect to foreign corporations carrying on insurance business in United States.

- (h) Subpart F income.

- (i) Gain from certain sales or exchanges of stock in certain foreign corporations.

- (j) Technical amendments.

- (k) Effective dates.

SEC. 5. Special tax provisions.

- (a) Income affected by treaty.

- (b) Application of pre-1966 income tax provisions:

"Sec. 896. Application of pre-1966 income tax provisions.

"(a) Imposition of more burdensome taxes by foreign country.

"(b) Alleviation of more burdensome taxes.

"(c) Notification of Congress required.

"(d) Implementation by regulations."

- (c) Clerical amendments.

- (d) Effective date.

SEC. 6. Foreign tax credit.

- (a) Allowance of credit to certain nonresident aliens and foreign corporations.

- (b) Alien residents of the United States or Puerto Rico.

SEC. 7. Amendment to preserve existing law on deductions under section 931.

- (a) Deductions.

- (b) Effective date.

SEC. 8. Estates of nonresidents not citizens.

- (a) Rate of tax.

- (b) Credits against tax.

- (c) Property within the United States.

- (d) Property without the United States.

- (e) Definition of taxable estate.

- (f) Special methods of computing tax:

"Sec. 2107. Expatriation to avoid tax.

"(a) Rate of tax.

"(b) Gross estate.

"(c) Credits.

"(d) Exception for loss of citizenship for certain causes.