CHAPTER 79—DEFINITIONS

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SEC. 7701. DEFINITIONS.

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

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(31) FOREIGN ESTATE OR TRUST.—The terms "foreign estate" and "foreign trust" mean an estate or trust, as the case may be, the income of [which from] *which, from* sources without the [United States is] *United States which is not effectively connected with the conduct of a trade or business within the United States, is* not includible in gross income under subtitle A.

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105