

resident alien individual who is not a resident of a contiguous country only one exemption shall be allowed under section 151.

(c) **CROSS REFERENCES.**—

(1) *For disallowance of standard deduction, see section 142(b)(1).*

(2) *For rule that certain foreign taxes are not to be taken into account in determining deduction or credit, see section 906(b)(1).*

SEC. 874. ALLOWANCE OF DEDUCTIONS AND CREDITS.

(a) **RETURN PREREQUISITE TO ALLOWANCE.**—A nonresident alien individual shall receive the benefit of the deductions and credits allowed to him in this subtitle only by filing or causing to be filed *with the Secretary or his delegate* a true and accurate return [of his total income received from all sources in the United States], in the manner prescribed in subtitle F (sec. 6001 and following, relating to procedure and administration), including therein all the information which the Secretary or his delegate may deem necessary for the calculation of such deductions and credits. This subsection shall not be construed to deny the credits provided by sections 31 and 32 for tax withheld at [the] source or the credit provided by section 39 for certain uses of gasoline and lubricating oil.

(b) **TAX WITHHELD AT SOURCE.**—The benefit of the deduction for exemptions under section 151 may, in the discretion of the Secretary or his delegate, and under regulations prescribed by the Secretary or his delegate, be received by a nonresident alien individual entitled thereto, by filing a claim therefor with the withholding agent.

(c) **FOREIGN TAX CREDIT NOT ALLOWED.**—[A nonresident] *Except as provided in section 906, a nonresident alien individual shall not be allowed the credits against the tax for taxes of foreign countries and possessions of the United States allowed by section 901.*

SEC. 875. PARTNERSHIPS.

For purposes of this subtitle, a nonresident alien individual shall be considered as being engaged in a trade or business within the United States if the partnership of which he is a member is so engaged.

SEC. 876. ALIEN RESIDENTS OF PUERTO RICO.

(a) **NO APPLICATION TO CERTAIN ALIEN RESIDENTS OF PUERTO RICO.**—This subpart shall not apply to an alien individual who is a bona fide resident of Puerto Rico during the entire taxable year, and such alien shall be subject to the tax imposed by section 1.

(b) **CROSS REFERENCE.**—

For exclusion from gross income of income derived from sources within Puerto Rico, see section 933.

SEC. 877. EXPATRIATION TO AVOID TAX.

(a) **IN GENERAL.**—*Every nonresident alien individual who at any time after March 8, 1965, and within the 5-year period immediately preceding the close of the taxable year lost United States citizenship, unless such loss did not have for one of its principal purposes the avoidance of taxes under this subtitle or subtitle B, shall be taxable for such taxable year in the manner provided in subsection (b) if the tax imposed pursuant to such subsection exceeds the tax which, without regard to this section, is imposed pursuant to section 871.*

(b) **ALTERNATIVE TAX.**—*A nonresident alien individual described in subsection (a) shall be taxable for the taxable year as provided in section 1 or section 1201(b), except that—*