

withholding under chapter 24 is not made applicable, but including every alien individual who is a resident of Puerto Rico during the entire taxable year) shall make a declaration of his estimated tax for the taxable year if—

(1) the gross income for the taxable year can reasonably be expected to exceed—

(A) \$5,000, in the case of—

(i) a single individual other than a head of a household (as defined in section 1(b)(2)) or a surviving spouse (as defined in section 2(b));

(ii) a married individual not entitled under subsection (b) to file a joint declaration with his spouse; or

(iii) a married individual entitled under subsection (b) to file a joint declaration with his spouse, but only if the aggregate gross income of such individual and his spouse for the taxable year can reasonably be expected to exceed \$10,000; or

(B) \$10,000, in the case of—

(i) a head of a household (as defined in section 1(b)(2)); or

(ii) a surviving spouse (as defined in section 2(b)); or

(2) the gross income can reasonably be expected to include more than \$200 from sources other than wages (as defined in section 3401(a)).

Notwithstanding the provisions of this subsection, no declaration is required if the estimated tax (as defined in subsection (c)) can reasonably be expected to be less than \$40.

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(i) NONRESIDENT ALIEN INDIVIDUALS.—No declaration shall be required to be made under this section by a nonresident alien individual unless—

(1) withholding under chapter 24 is made applicable to the wages, as defined in section 3401(a), of such individual,

(2) such individual has income (other than compensation for personal services subject to deduction and withholding under section 1441) which is effectively connected with the conduct of a trade or business within the United States, or

(3) such individual is a resident of Puerto Rico during the entire taxable year.

[(i)] (j) APPLICABILITY.—This section shall be applicable only with respect to taxable years beginning after December 31, 1954; and sections 58, 59, and 60 of the Internal Revenue Code of 1939 shall continue in force with respect to taxable years beginning before January 1, 1955.

SEC. 6016. DECLARATIONS OF ESTIMATED INCOME TAX BY CORPORATIONS.

(a) REQUIREMENT OF DECLARATION.—Every corporation subject to taxation under section 11 or 1201 (a), or subchapter L of chapter 1 (relating to insurance companies), shall make a declaration of esti-