~~Sec. 4. Foreign corporations—Continued~~
~~(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) Declaration of estimated income tax by corporations.~~
~~(k) Technical amendments.~~
~~(l) Effective dates.~~
~~Sec. 5. Special tax provisions.~~
~~(a) Income affected by treaty.~~
~~(b) Application of pre-1967 income tax provisions.~~
~~"Sec. 896. Application of pre-1967 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.~~