

SEC. 8. Estates of nonresidents not citizens—Continued

(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:

“(e) Burden of proof:

“SEC. 2108. Application of pre-1967 estate tax provisions:

“(a) Imposition of more burdensome tax by foreign country:

“(b) Alleviation of more burdensome tax:

“(c) Notification of Congress required:

“(d) Implementation by regulations.”

(g) Estate tax returns:

(h) Clerical amendment:

(i) Effective date:

SEC. 9. Tax on gifts of nonresidents not citizens:

(a) Imposition of tax:

(b) Transfers in general:

(c) Effective date:

SEC. 10. Treaty obligations:

1 ~~(c)~~ AMENDMENT OF 1954 CODE.—Except as other-
2 wise expressly provided, whenever in this Act an amend-
3 ment or repeal is expressed in terms of an amendment to,
4 or repeal of, a section or other provision, the reference is to a
5 section or other provision of the Internal Revenue Code of
6 1954.

7 SEC. 2. SOURCE OF INCOME.

8 ~~(a)~~ INTEREST.—

9 ~~(1) (A)~~ Subparagraph ~~(A)~~ of section 861(a) ~~(1)~~
10 ~~(relating to interest from sources within the United~~
11 ~~States)~~ is amended to read as follows:

12 “~~(A)~~ interest on amounts described in sub-
13 section ~~(c)~~ received by a nonresident alien indi-
14 vidual or a foreign corporation, if such interest is