~~(iv) by striking out the heading and inserting in lieu thereof the following:~~

~~"SEC. 895. INCOME DERIVED BY A FOREIGN CENTRAL BANK OF ISSUE FROM OBLIGATIONS OF THE UNITED STATES OR FROM BANK DEPOSITS."~~

~~(B) The table of sections for subpart C of part II of subchapter N of chapter 1 is amended by striking out the item relating to section 895 and inserting in lieu thereof the following:~~

~~"Sec. 895. Income derived by a foreign central bank of issue from obligations of the United States or from bank deposits."~~

~~(b) DIVIDENDS.—~~

~~(1) Section 861 (a) (2) (B) (relating to dividends from sources within the United States) is amended to read as follows:~~

~~"(B) from a foreign corporation unless less than 80 percent of the gross income from all sources of such foreign corporation for the 3-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part~~