

1 within the United States by a nonresident alien
2 individual of a foreign corporation if such person
3 has an office or other fixed place of business within
4 the United States to which such income, gain, or
5 loss is attributable and such income, gain, or loss—

6 “(i) consists of rents or royalties for the
7 use of or for the privilege of using intangible
8 property described in section 862(a)(4) (in-
9 cluding any gain or loss realized on the sale of
10 such property) derived in the active conduct
11 of such trade or business;

12 “(ii) consists of dividends or interest, or
13 gain or loss from the sale or exchange of stock
14 or notes, bonds, or other evidences of indebted-
15 ness, and either is derived in the active conduct
16 of a banking, financing, or similar business
17 within the United States or is received by a
18 corporation the principal business of which is
19 trading in stock or securities for its own ac-
20 count; or

21 “(iii) is derived from the sale (without
22 the United States) through such office or fixed
23 place of business of personal property described