~~such manner and at such time as the Secretary or his delegate may by regulations prescribe.~~

~~"(c) CROSS REFERENCES.—~~

~~"(1) For tax treatment of certain amounts distributed by the United States to nonresident alien individuals, see section 402(a)(4).~~

~~"(2) for taxation of nonresident alien individuals who are expatriate United States citizens, see section 877.~~

~~"(3) For doubling of tax on citizens of certain foreign countries, see section 891.~~

~~"(4) For reinstatement of pre-1967 income tax provisions in the case of residents of certain foreign countries, see section 896.~~

~~"(5) For withholding of tax at source on nonresident alien individuals, see section 1441.~~

~~"(6) For the requirement of making a declaration of estimated tax by certain nonresident alien individuals, see section 6015(i).~~

~~"(7) For taxation of gains realized upon certain transfers to domestic corporations, see section 1250 (d)(3)."~~

~~(2) Section 1 (relating to tax on individuals) is amended by redesignating subsection (d) as subsection (e), and by inserting after subsection (c) the following new subsection:~~

~~"(d) NONRESIDENT ALIENS.—In the case of a nonresident alien individual, the tax imposed by subsection (a) shall apply only as provided by section 871 or 877."~~

~~(b) GROSS INCOME.—~~

~~(1) Subsection (a) of section 872 (relating to~~