

1 ~~165(c)(3)~~, but only if the loss is of property located
 2 within the United States.

3 ~~“(2) CHARITABLE CONTRIBUTIONS.~~—The deduc-
 4 tion for charitable contributions and gifts allowed by
 5 section 170.

6 ~~“(3) PERSONAL EXEMPTION.~~—The deduction for
 7 personal exemptions allowed by section 151, except that
 8 in the case of a nonresident alien individual who is not a
 9 resident of a contiguous country only one exemption
 10 shall be allowed under section 151.

11 ~~“(e) CROSS REFERENCES.—~~

~~“(1) For disallowance of standard deduction, see sec-
 tion 142(b)(1).~~

~~“(2) For rule that certain foreign taxes are not to be
 taken into account in determining deduction or credit,
 see section 906(b)(1).”~~

12 ~~“(2) Section 154(3) (relating to cross references~~
 13 ~~in respect of deductions for personal exemptions) is~~
 14 ~~amended to read as follows:~~

~~“(3) For exemptions of nonresident aliens, see section
 873(b)(3).”~~

15 ~~“(d) ALLOWANCE OF DEDUCTIONS AND CREDITS.—~~
 16 ~~Subsection (a) of section 874 (relating to filing of returns)~~
 17 ~~is amended to read as follows:~~

18 ~~“(a) RETURN PREREQUISITE TO ALLOWANCE.—A~~
 19 ~~nonresident alien individual shall receive the benefit of the~~
 20 ~~deductions and credits allowed to him in this subtitle only~~