~~"(2) such individual has income (other than compensation for personal services subject to deduction and withholding under section 1441) which is effectively connected with the conduct of a trade or business within the United States, or~~

~~"(3) such individual is a resident of Puerto Rico during the entire taxable year."~~

~~(j) GAIN FROM DISPOSITIONS OF CERTAIN DEPRECIABLE REALTY.—The second sentence of paragraph (3) of section 1250(d) (relating to certain tax-free transactions) is amended to read as follows: "This paragraph shall not apply to—~~

~~"(A) a disposition to an organization (other than a cooperative described in section 521) which is exempt from the tax imposed by this chapter, or~~

~~"(B) a transfer of property by a nonresident alien individual, a foreign estate or trust, or a foreign partnership, to a domestic corporation in exchange for stock or securities in such corporation in a transaction to which section 351 applies."~~

~~(k) COLLECTION OF INCOME TAX AT SOURCE ON~~ W~~AGES.—Subsection (a) of section 3401 (relating to definition of wages for purposes of collection of income tax at~~