~~(k) TECHNICAL AMENDMENTS.—~~

~~(1) Section 884 is amended to read as follows:~~

~~**"SEC. 884. CROSS REFERENCES.**~~

~~**"(1) For special provisions relating to unrelated business income of foreign educational, charitable, and certain other exempt organizations, see section 512(a).**~~

~~**"(2) For special provisions relating to foreign corporations carrying on an insurance business within the United States, see section 842.**~~

~~**"(3) For rules applicable in determining whether any foreign corporation is engaged in trade or business within the United States, see section 864(b).**~~

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

~~**"(5) For allowance of credit against the tax in case of a foreign corporation having income effectively connected with the conduct of a trade or business within the United States, see section 906.**~~

~~**"(6) For withholding at source of tax on income of foreign corporations, see section 1442."**~~

~~(2) Section 953(b)(3)(F) is amended by striking out "832(b)(5)" and inserting in lieu thereof "832(c)(5)".~~

~~(3) Section 1249(a) is amended by striking out "Except as provided in subsection (c), gain" and inserting in lieu thereof "Gain".~~

~~(l) EFFECTIVE DATES.—The amendments made by this section (other than subsection (i)) shall apply with respect to taxable years beginning after December 31, 1966. The amendment made by subsection (i) shall apply with~~