~~date of the election under subsection (a) or (c), as the case may be.~~

~~"(3) ELECTIONS IN CASE OF DECEDENTS.—If a husband or wife is deceased his election under this section may be made by his executor, administrator, or other person charged with his property.~~

~~"(4) DEATH OF SPOUSE DURING TAXABLE YEAR.—In applying subsection (a)(1)(C), and in determining under subsection (c)(2) which spouse has the greater income for a taxable year, if a husband or wife dies the taxable year of the surviving spouse shall be treated as ending on the date of such death."~~

~~(2) The table of subparts for such part III is amended by adding at the end thereof the following:~~

~~Subpart H. Income of certain nonresident United States citizens subject to foreign community property laws."~~

~~(3) Section 911(d) (relating to earned income from sources without the United States) is amended—~~

~~(A) by striking out **"For administrative"** and inserting in lieu thereof the following: **"(1) For administrative"**; and~~

~~(B) by adding at the end thereof the following:~~

~~**"(2) For elections as to treatment of income subject to foreign community property laws, see section 981."**~~