

1 a qualified trust described in section 401(a) which is exempt
 2 from tax under section 501(a), if—

3 “(1) all of the personal services by reason of which
 4 such annuity is payable were either (A) personal serv-
 5 ices performed outside the United States by an individual
 6 who, at the time of performance of such personal serv-
 7 ices, was a nonresident alien, or (B) personal services
 8 described in section 864(b)(1) performed within the
 9 United States by such individual, and

10 “(2) at the time the first amount is paid as such
 11 annuity under such annuity plan, or by such trust, 90
 12 percent or more of the employees for whom contributions
 13 or benefits are provided under such annuity plan, or
 14 under the plan or plans of which such trust is a part,
 15 are citizens or residents of the United States.”

16 “(g) 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 adjustment of tax in case of nationals or 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).”**

17 (2) Section 1 (relating to tax on individuals) is