

1 “(c) *CROSS REFERENCES.*—

 “(1) *For disallowance of standard deduction, see section 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).*”

2 (2) *Section 154(3) (relating to cross references*
3 *in respect of deductions for personal exemptions) is*
4 *amended to read as follows:*

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

5 (d) *ALLOWANCE OF DEDUCTIONS AND CREDITS.*—
6 *Subsection (a) of section 874 (relating to filing of returns)*
7 *is amended to read as follows:*

8 “(a) *RETURN PREREQUISITE TO ALLOWANCE.*—A
9 *nonresident alien individual shall receive the benefit of the*
10 *deductions and credits allowed to him in this subtitle only*
11 *by filing or causing to be filed with the Secretary or his*
12 *delegate a true and accurate return, in the manner prescribed*
13 *in subtitle F (sec. 6001 and following, relating to procedure*
14 *and administration), including therein all the information*
15 *which the Secretary or his delegate may deem necessary*
16 *for the calculation of such deductions and credits. This sub-*