1	person for the amount of any payments made in accordance
2	with the provisions of this chapter."
3	(j) DECLARATION OF ESTIMATED INCOME TAX BY
4	Individuals.—Section 6015 (relating to declaration of esti-
5	mated income tax by individuals) is amended—
6	(1) by striking out that portion of subsection (a)
7	which precedes paragraph (1) and inserting in lieu
8	thereof the following:
9	"(a) REQUIREMENT OF DECLARATION.—Except as
10	otherwise provided in subsection (i), every individual shall
11	make a declaration of his estimated tax for the taxable year
12	if—'';
1 3	(2) by redesignating subsection (i) as subsection
14	(j); and
1 5	(3) by inserting after subsection (h) the follow-
16	ing new subsection:
17	"(i) Nonresident Alien Individuals.—No dec-
18	laration shall be required to be made under this section by a
19	nonresident alien individual unless—
20	"(1) withholding under chapter 24 is made appli-
21	cable to the wages, as defined in section 3401(a), of
22	such individual,
23	"(2) such individual has income (other than com-
24	pensation for personal services subject to deduction and
25	withholding under section 1441) which is effectively