~~(c) PERSONAL SERVICES.—Section 861 (a) (3) (C) (ii) (relating to income from personal services) is amended to read as follows:~~

~~"(ii) an individual who is a citizen or resident of the United States, a domestic partnership, or a domestic corporation, if such labor or services are performed for an office or place of business maintained in a foreign country or in a possession of the United States by such individual, partnership, or corporation."~~

~~(d) DEFINITIONS.—Section 864 (relating to definitions) is amended—~~

~~(1) by striking out "For purposes of this part," and inserting in lieu thereof~~

~~"(a) SALE, ETC.—For purposes of this part,"; and~~

~~(2) by adding at the end thereof the following new subsections:~~

~~"(b) TRADE OR BUSINESS WITHIN THE UNITED STATES.—For purposes of this part, part II, and chapter 3, the term 'trade or business within the United States' includes the performance of personal services within the United States at any time within the taxable year, but does not include—~~