

1 United States and who is temporarily present in the United
 2 States as a nonimmigrant under subparagraph ~~(F)~~ or ~~(J)~~
 3 of section ~~101(a)(15)~~ of the Immigration and Nationality
 4 Act, as amended ~~(8 U.S.C. 1101(a)(15) (F) or (J))~~,
 5 shall be treated as a nonresident alien individual engaged in
 6 trade or business within the United States, and any income
 7 described in section ~~1441(b)(1) or (2)~~ which is received
 8 by such individual shall, to the extent derived from sources
 9 within the United States, be treated as effectively connected
 10 with the conduct of a trade or business within the United
 11 States.

12 “~~(d)~~ ELECTION TO TREAT REAL PROPERTY INCOME
 13 AS INCOME CONNECTED WITH UNITED STATES BUSI-
 14 NESS.—

15 “~~(1)~~ IN GENERAL.—A nonresident alien individ-
 16 ual who during the taxable year derives any income—

17 “~~(A)~~ from real property held for the produc-
 18 tion of income and located in the United States,
 19 or from any interest in such real property, includ-
 20 ing ~~(1)~~ gains from the sale or exchange of such
 21 real property or an interest therein, ~~(ii)~~ rents or
 22 royalties from mines, wells, or other natural deposits,
 23 and ~~(iii)~~ gains described in section ~~631(b) or (c)~~,
 24 and