~~165(c)(3), but only if the loss is of property located within the United States.~~

~~"(2) Charitable contributions.—The deduction for charitable contributions and gifts allowed by section 170.~~

~~"(3) Personal exemption.—The deduction for personal exemptions allowed by section 151, except that in the case of a nonresident alien individual who is not a resident of a contiguous country only one exemption shall be allowed under section 151.~~

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

~~"(3) For exemptions of nonresident aliens, see section 873(b)(3)."~~

~~(d) Allowance of Deductions and Credits.—Subsection (a) of section 874 (relating to filing of returns) is amended to read as follows:~~

~~"(a) Return Prerequisite to Allowance.—A nonresident alien individual shall receive the benefit of the deductions and credits allowed to him in this subtitle only~~