~~subsection (b), the following items of gross income shall be treated as income from sources within the United States:~~

~~"(1) Sale of property.—Gains on the sale or exchange of property (other than stock or debt obligations) located in the United States.~~

~~"(2) Stock or debt obligations.—Gains on the sale or exchange of stock issued by a domestic corporation or debt obligations of United States persons or of the United States, a State or political subdivision thereof, or the District of Columbia.~~

~~"(d) Exception for Loss of Citizenship for Certain Causes.—Subsection (a) shall not apply to a nonresident alien individual whose loss of United States citizenship resulted from the application of section 301(b), 350, or 355 of the Immigration and Nationality Act, as amended (8 U.S.C. 1401(b), 1482, or 1487).~~

~~"(e) Burden of Proof.—If the Secretary or his delegate establishes that it is reasonable to believe that an individual's loss of United States citizenship would, but for this section, result in a substantial reduction for the taxable year in the taxes on his probable income for such year, the burden of proving for such taxable year that such loss of citizenship did not have for one of its principal purposes the avoidance of taxes under this subtitle or subtitle B shall be on such individual."~~