

1 date of the election under subsection (a) or (c), as the
2 ease may be.

3 ~~“(3) ELECTIONS IN CASE OF DECEDENTS.—~~If a
4 husband or wife is deceased his election under this sec-
5 tion may be made by his executor, administrator, or
6 other person charged with his property.

7 ~~“(4) DEATH OF SPOUSE DURING TAXABLE~~
8 ~~YEAR.—~~In applying subsection (a) (1) (C), and in de-
9 termining under subsection (c) (2) which spouse has
10 the greater income for a taxable year, if a husband or
11 wife dies the taxable year of the surviving spouse shall
12 be treated as ending on the date of such death.”

13 (2) The table of subparts for such part III is
14 amended by adding at the end thereof the following:

Subpart H. Income of certain nonresident United States
citizens subject to foreign community prop-
erty laws.”

15 ~~(3) Section 911(d) (relating to earned income~~
16 ~~from sources without the United States) is amended—~~

17 ~~(A) by striking out “For administrative” and~~
18 ~~inserting in lieu thereof the following: “(1) For ad-~~
19 ~~ministrative”; and~~

20 ~~(B) by adding at the end thereof the following:~~

~~“(2) For elections as to treatment of income subject
to foreign community property laws, see section 981.”~~