1	SEC. 6. FOREIGN TAX CREDIT.
2	(a) ALLOWANCE OF CREDIT TO CERTAIN NONRESI
3	DENT ALIENS AND FOREIGN CORPORATIONS.
4	(1) Subpart A of part III of subchapter N of chap
5	ter 1 (relating to foreign tax credit) is amended by
6	adding at the end thereof the following new section:
7	"SEC. 906. NONRESIDENT ALIEN INDIVIDUALS AND FOR
8	EIGN CORPORATIONS.
9	"(a) ALLOWANCE OF CREDIT. A nonresident alien
10	individual or a foreign corporation engaged in trade or
11	business within the United States during the taxable year
<b>12</b>	shall be allowed a credit under section 901 for the amount
13	of any income, war profits, and excess profits taxes paid or
14	accrued during the taxable year (or deemed, under section
<b>1</b> 5	902, paid or accrued during the taxable year) to any foreign
16	country or possession of the United States with respect to
17	income effectively connected with the conduct of a trade or
18	business within the United States.
19	"(b) SPECIAL RULES.
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"(1) For purposes of subsection (a) and for purposes of determining the deductions allowable under sections 873 (a) and 882 (c), in determining the amount of any tax paid or accrued to any foreign country or