

1 (1)(D), and for purposes of sections 881(a)(4), 1441(b),
2 and 1442(a)—

3 “(1) *PAYMENTS TREATED AS CONTINGENT ON*
4 *USE, ETC.*—If more than 50 percent of the gain for
5 any taxable year from the sale or exchange of any patent,
6 copyright, secret process or formula, good will, trade-
7 mark, trade brand, franchise, or other like property, or
8 of any interest in any such property, is from payments
9 which are contingent on the productivity, use, or dis-
10 position of such property or interest, all of the gain for
11 the taxable year from the sale or exchange of such prop-
12 erty or interest shall be treated as being from payments
13 which are contingent on the productivity, use, or dispo-
14 sition of such property or interest.

15 “(2) *SOURCE RULE.*—In determining whether
16 gains described in subsection (a)(1)(D) and section
17 881(a)(4) are received from sources within the United
18 States, such gains shall be treated as rentals or royalties
19 for the use of, or privilege of using, property or an
20 interest in property.

21 “(f) *CERTAIN ANNUITIES RECEIVED UNDER QUALI-*
22 *FIED PLANS.*—For purposes of this section, gross income does
23 not include any amount received as an annuity under a quali-
24 fied annuity plan described in section 403(a)(1), or from