*(f) Expatriation To Avoid Tax.—*

*(1) Subpart A of part II of subchapter N of chapter 1 (relating to nonresident alien individuals) is amended by redesignating section 877 as section 878, and by inserting after section 876 the following new section:*

***"SEC. 877. EXPATRIATION TO AVOID TAX.***

*"(a) In General.—Every nonresident alien individual who at any time after March 8, 1965, and within the 10-year period immediately preceding the close of the taxable year lost United States citizenship, unless such loss did not have for one of its principal purposes the avoidance of taxes under this subtitle or subtitle B, shall be taxable for such taxable year in the manner provided in subsection (b) if the tax imposed pursuant to such subsection exceeds the tax which, without regard to this section, is imposed pursuant to section 871.*

*"(b) Alternative Tax.—A nonresident alien individual described in subsection (a) shall be taxable for the taxable year as provided in section 1 or section 1201(b), except that—*

*"(1) the gross income shall include only the gross income described in section 872(a) (as modified by subsection (c) of this section), and*

*"(2) the deductions shall be allowed if and to the*