1	nected with the conduct by such corporation of a
2	trade or business within the United States.
3	This paragraph shall not apply with respect to any
4	item which is exempt from taxation (or is subject to
5	a reduced rate of tax) pursuant to a treaty obligation
6	of the United States."
7	(1) DECLARATION OF ESTIMATED INCOME TAX BY
8	Corporations.—Section 6016 (relating to declarations of
9	estimated income tax by corporations) is amended by redes-
10	ignating subsection (f) as subsection (g) and by inserting
11	after subsection (e) the following new subsection:
12	"(f) CERTAIN FOREIGN CORPORATIONS.—For pur-
13	poses of this section and section 6655, in the case of a foreign
14	corporation subject to taxation under section 11 or 1201(a),
15	or under subchapter L of chapter 1, the tax imposed by
16	section 881 shall be treated as a tax imposed by section 11."
17	(m) TECHNICAL AMENDMENTS.—
18	(1) Section 884 is amended to read as follows:
19	"SEC. 884. CROSS REFERENCES.

- "(1) For special provisions relating to unrelated business income of foreign educational, charitable, and certain other exempt organizations, see section 512(a).
- "(2) For special provisions relating to foreign corporations carrying on an insurance business within the United States, see section 842.
- "(3) For rules applicable in determining whether any foreign corporation is engaged in trade or business within the United States, see section 864(b).
- "(4) For adjustment of tax in case of corporations of certain foreign countries, see section 896.