from the requirement of filing a return shall be disregarded."

(2) Section 6513(c) (relating to return and payment of Social Security taxes and income tax withholding) is amended—

(A) by striking out "chapter 21 or 24" and inserting in lieu thereof "chapter 3, 21, or 24"; and

(B) by striking out "remuneration" in paragraph (2) and inserting in lieu thereof "remuneration or other amount".

(3) Section 6501(b) (relating to time returns deemed filed) is amended—

(A) by striking out "chapter 21 or 24" in paragraphs (1) and (2) and inserting in lieu thereof "chapter 3, 21, or 24"; and

(B) by inserting after "taxes" in the heading of paragraph (2) "and tax imposed by chapter 3".

(4) The amendments made by this subsection shall take effect on the date of the enactment of this Act.

SEC. 106. FOREIGN TAX CREDIT.

(a) ALLOWANCE OF CREDIT TO CERTAIN NONRESIDENT ALIENS AND FOREIGN CORPORATIONS.—

(1) Subpart A of part III of subchapter N of chapter 1 (relating to foreign tax credit) is amended