

*Ante*, p. 1612.

“(b) **EXCEPTION WHERE ELECTION UNDER SECTION 6013(g) IS IN EFFECT.**—Subsection (a) shall not apply for any taxable year for which an election under subsection (g) or (h) of section 6013 (relating to election to treat nonresident alien individual as resident of the United States) is in effect.

“(c) **DEFINITIONS AND SPECIAL RULES.**—For purposes of this section—

“(1) **COMMUNITY INCOME.**—The term ‘community income’ means income which, under applicable community property laws, is treated as community income.

“(2) **COMMUNITY PROPERTY LAWS.**—The term ‘community property laws’ means the community property laws of a State, a foreign country, or a possession of the United States.

“(3) **DETERMINATION OF MARITAL STATUS.**—The determination of marital status shall be made under section 143(a).”

26 USC 981.

(2) **REPEAL OF SECTION 981.**—Subpart II of part III of subchapter N of chapter 1 (relating to election as to treatment of income subject to foreign community property laws) is hereby repealed.

(3) **CLERICAL AMENDMENTS.**—

(A) The table of sections for subpart A of part II of subchapter N of chapter 1 is amended by adding at the end thereof the following new item:

“Sec. 879. Tax treatment of certain community income in the case of a resident or citizen of the United States who is married to a nonresident alien individual.”

(B) The table of subparts for part III of subchapter N of chapter 1 is amended by striking out the item relating to subpart G.

26 USC 6073.

(c) **DUE DATE FOR FILING ESTIMATED TAX RETURNS IN THE CASE OF CERTAIN NONRESIDENT ALIENS.**—Subsection (a) of section 6073 (relating to time for filing declarations of estimated tax by individuals) is amended by adding at the end thereof the following sentence:

“In the case of a nonresident alien described in section 6072(c), the requirements of section 6015 shall be deemed to be first met no earlier than after April 1 and before June 2 of the taxable year.”

26 USC 6013  
note.

(d) **EFFECTIVE DATES.**—The amendments made by subsection (a) shall apply to taxable years ending on or after December 31, 1975. The amendments made by subsections (b) and (c) shall apply to taxable years beginning after December 31, 1976.

“**SEC. 1013. FOREIGN TRUSTS HAVING ONE OR MORE UNITED STATES BENEFICIARIES TO BE TAXED CURRENTLY TO GRANTOR.**

(a) **TAXATION OF INCOME TO GRANTOR OF TRUST.**—Subpart E of part I of subchapter J of chapter 1 (relating to grantors and others treated as substantial owners) is amended by adding at the end thereof the following new section:

26 USC 679.

“**SEC. 679. FOREIGN TRUSTS HAVING ONE OR MORE UNITED STATES BENEFICIARIES.**

“(a) **TRANSFEROR TREATED AS OWNER.**—

“(1) **IN GENERAL.**—A United States person who directly or indirectly transfers property to a foreign trust (other than a trust described in section 404(a)(4)) shall be treated as the owner for his taxable year of the portion of such trust attributable to such property if for such year there is a United States beneficiary of any portion of such trust.

“(2) **EXCEPTIONS.**—Paragraph (1) shall not apply—