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April 26, 1974

MEMORANDUM FOR F. DAVID LAKE

SUBJECT: Taxation in the Marianas

Attached are two new provisions of the U.S. draft of the Status Agreement. You will see that the U.S. is attempting to withdraw from its agreement that the IRC will not be a domestic tax in the Marianas. Congressional pressure is given as the reason.

Also attached are a memorandum I wrote to Noel Kramer today, and the materials referred to in that memorandum. I would appreciate your views.

Michael S. Helfer

Attachments

cc: Noel Kramer

03/21/88