

My review of this problem has raised two others:

--Both Section 301(b) and Section 301(c) turn on domicile in the Marianas for five years prior to the effective date of the Citizenship Title--that is, prior to termination. Perhaps this was adequate when we anticipated prompt termination, but in view of the likely date of termination (1980), does the five year figure still serve its purposes?

--Since the Citizenship Title does not become effective until termination, and since the Taxation Title turns on the Citizenship Title, what do we do about taxation in the interim? Plainly we need some drafting which makes the same principles apply before termination as after.

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