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Section 602. [U.S.: (a) Any [person] who is subject to the provisions of Section 601 shall file his tax return with the United States if at the close of the taxable year he is a resident of the United States or not otherwise a resident of the Northern Mariana Islands or with the Northern Mariana Islands if he is a resident of the Northern Mariana Islands.

(b) If a person to whom Section 601 applies is neither a resident of the United States nor the Northern Mariana Islands at the close of the taxable year, his tax return shall be filed with the Northern Mariana Islands if he is a citizen of the Northern Mariana Islands but not otherwise a citizen of the United States

(c) Pursuant to the above provisions and for the purposes of applying Section 601, the Northern Mariana Islands shall be treated as the United States, and for purposes of applying the United States Internal Revenue Code the United States shall be treated as including the Northern Mariana Islands.

(d) Any individual who is liable for income taxes to the jurisdiction of the United States or will be relieved of taxes imposed by the other jurisdiction.]