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Internal Revenue Code Section 931

Income from sources within Guam, American Samoa, or the Northern Mariana Islands

(a) General rule.

In the case of an individual who is a bona fide resident of a specified possession during the entire taxable year, gross income shall not include-

- (1) income derived from sources within any specified possession, and
- (2) income effectively connected with the conduct of a trade or business by such individual within any specified possession.

(b) Deductions, etc. allocable to excluded amounts not allowable.

An individual shall not be allowed-

- (1) as a deduction from gross income any deductions (other than the deduction under section 151, relating to personal exemptions), or
- (2) any credit,

properly allocable or chargeable against amounts excluded from gross income under this section.

(c) Specified possession.

For purposes of this section, the term "specified possession" means Guam, American Samoa, and the Northern Mariana Islands.

(d) Employees of the United States.

Amounts paid for services performed as an employee of the United States (or any agency thereof) shall be treated as not described in paragraph (1) or (2) of subsection (a).