
From: Erika Kellerhals <[REDACTED]>
Sent: Thursday, August 27, 2015 9:01 PM
To: jeffrey E.
Subject: <no subject>

It appears that if you had the following facts – you will still not be a resident:

153 in the USVI, 3 non-US/non-USVI and 182 US - you would not be a bona fide resident of the USVI because the regs state:

"The proposed amendment would not apply, however, if the number of days that the individual is considered to be present in the United States during the taxable year equals or exceeds the number of days that the individual is considered to be present in the relevant U.S. territory during the taxable year, determined without taking into account any days for which the individual would be treated as present in the U.S. territory under this proposed amendment. "

So in the example above – the # of days the taxpayer is in the US (182) exceeds the number of days that the individual is considered to be in the territory w/o taking into account the days overseas - (153). Therefore he/she is not a resident of the VI.

However - if you were present in the USVI 168 days, in the US 167 days and the remainder outside the US/USVI – you would be a bona fide resident.

email: [REDACTED] <mailto:[REDACTED]>

Notice: This communication may contain privileged or other confidential information. If you are not the intended recipient, or believe that you have received this communication in error, please do not print, copy, re-transmit, disseminate, or otherwise use this information. Also, please indicate to the sender that you have received this e-mail in error, and delete the copy you received. Thank you.

Circular 230: To ensure compliance with the requirements imposed by the IRS, we inform you that any tax advice contained in our communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding any tax penalty or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.