
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 =SVI because the regs state:

"The proposed amendment would not =pply, however, if the number of days that the individual is considered to b= 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 relev=nt U.S. territory during the taxable year, determined without taking into a=ccount any days for which the individual would be treated as present in the =.S. territory under this proposed amendment. "

So in the example a=ove – 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 = resident of the VI.

However - i= you were present in the USVI 168 days, in the US 167 days and the remainde= outside the US/USVI – <=font> you would be a bona fide resident.

email: [REDACTED] <mailto:[REDACTED]> <=o:p>

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