

*emailed to Lesley
10/21/10*

**GEORGE V. DELSON ASSOCIATES
OFFICE MEMORANDUM**

TO: GVD

DATE: October 21, 2010

FROM: Joan Friedman

PRIORITY STATUS: Routine

COPIES TO: JEE, DKI

SUBJECT: JEE -- 2010 US days

Based on the calendar we received from Lesley, JEE's 2010 US days are calculated as follows:

1. We are excluding the days in Community Control, which ended on July 21, 2010.

2. Any day during which he was both in the US and in the VI, counts as a VI day, not a US day, under Reg. 1.937-1(c)(3)(iii)(A).

3. Any day during which he was both in the US and abroad, but not in the VI, counts as a US day, under Reg. 1.937-1(c)(3)(ii).

Beginning July 22, 2010, through October 19, 2010, the last day on the calendar, the US days are:

July 22, 23, and 24 (3 days)

August 2 through 7 (6 days)

August 14 through 31 (18 days)

September 1, 13 through 18, 22 through 26 (12 days)

October 18 and 19 (2 days)

TOTAL: 41 US days THROUGH OCT. 19, 2010

The balance of the year contains 73 days. Accordingly, given JEE's calendar to date, the "presence test" for USVI residence may be met in one of two possible ways:

(1) Presence in the US for no more than 90 days during the year, *or*

(2) No earned income from US sources and presence for more days in the possession than in the US during the year.