		E	A	B	C = A+B	D	E = (C+D+E/3)
Location	2015	2016	Actual days 1/1/2017 thru 09/30/17	10/1/2017 thru 12/31/17	Projected 2017	Projected 2018	Three Year Test 2016-2018
USVI	170	148	115	92	207	107	154
Abroad	26	30	28	-	28	30	29
Total	196	178	143	92	235	137	183
US	169	187	130		130	228	182
New York	117	145	99		99	129	124
USVI US & Abroad	**365**	**365**	**273**	**92**	**365**	**365**	**365**

Note

1) Total days needed over 3 years is 540

2) Erika article which allows 30 days in Paris or abroad to be used for USVI days to meet 183 days as long as days in USVI are still greater than days in USA before 30 days are added

3) DKI to look into Medical & plane exceptions

4) All days from September 6, 2017 - December 31, 2017 are USVI days per IR-2017-168