

From: Jeffrey Epstein <jeevacation@gmail.com>

To: " [REDACTED] " < [REDACTED] >

Subject: Re: [REDACTED]

Date: Wed, 03 Jun 2009 11:24:29 +0000

You will be considered a U.S. resident for tax purposes if you meet the substantial presence test for the calendar year. To meet this test, you must be physically present in the United States on at least:

1. 31 days during the current year, and
2. 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:
 - o All the days you were present in the current year, and
 - o 1/3 of the days you were present in the first year before the current year, and
 - o 1/6 of the days you were present in the second year before the current year.

Example:

You were physically present in the United States on 120 days in each of the years 2006, 2007, and 2008. To determine if you meet the substantial presence test for 2008, count the full 120 days of presence in 2008, 40 days in 2007 (1/3 of 120), and 20 days in 2006 (1/6 of 120). Since the total for the 3-year period is 180 days, you are not considered a resident under the substantial presence test for 2008.

On Wed, Jun 3, 2009 at 7:54 AM, < [REDACTED] > wrote:

Hahaha that sounds good,i would love to come but i dont see it happening any soon...i have to stay in europe now...and i have to be also very carefull about how many days i spent in US....

Sent from my BlackBerry® wireless handheld.