Location	2015	2016	A Actual days 1/1/2017 thru 07/27/17	B Required days 7/28/2017 thru 12/31/17	C = A+B Projected 2017	Three Year Test 2015-2017	D Safe Harbor Required days 7/28 - 12/31/2017	E = A+D Safe Harbor Projected 2017
USVI	170	148	73	63	136	151	80	153
Abroad	26	30	25	5	30	29	5	30
Total	196	178	98	68	166	180	85	183
US	169	187	109	90	199	185		182
New York	117	145	86	49	135	132		145
USVI US & Abroad	**365**	**365**	**207**	**158**	**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