

To: [REDACTED]
From: Jeffrey Epstein
Sent: Thur 6/4/2009 2:19:56 AM
Subject: Re: richie

there are two tests you must fail to be taxed as a resident.. you need to fail BOTH, the substantial presence test,, which would give you only 21 days left. AND the closer connection test. which says that most of your life is really in the states,, doctors, family , friends. church, pets, homes, (the question is really , where do you consider HOME),, you do not have enough connection to the states . to have to worry about the second part of the test. . Therefore you have 72 days left , this year. -----hope this is helpful

On Wed, Jun 3, 2009 at 8:33 AM, <[REDACTED]> wrote:

Hm that's kinda complicated,i think i understand but im not sure,last year i spent in US 128 days the year before 54 and this year it already 110 so far....
Sent from my BlackBerry® wireless handheld.