B, a citizen of foreign country X, is an alien who has never before been a United States resident for tax purposes. B comes to the United States on January 6, 1985, to attend a business meeting and returns to country X on January 10, 1985. B is able to establish a closer connection to country X for the period January 6-10. On March 1, 1985, B moves to the United States and resides here until December 17, 1985, when he returns to country X. B is not a United States resident for tax purposes during the following year and can establish a closer connection to country X during this time.

B's residency starting date is March 1, 1985, and his residency termination date is December 17, 1985.

B must attach a statement to his tax return to establish that the period of de minimis presence of ten or fewer days should be disregarded for purposes of B's residency starting date, and to establish the [early] residency termination date. See Reg. 301.7701(b)-8(a)(3), (b)(3). See also IRS Publication 519.