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From:

Sent: Tuesday, October 09, 2012 2:18:57 PM

To:

Cc:

Subject: RE: residency and stipend

Based on these particular facts, it appears that the resident would be described in paragraph (1)(a)(ii) of Article 19 and would be eligible for the \$5,000 annual exclusion provided in paragraph (1)(a)(vi) for a period of no more than five years. Please let me know if you have additional questions.