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Strategies and Considerations in Applying for U.S. Permanent Residence

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Assisting individuals and families in obtaining U.S. lawful permanent residence (LPR) status is an impactful and rewarding part of practicing immigration law. The process is long and involved, and clients are often eager to start the process immediately. For many, tax implications are a primary concern for analyzing whether an individual should become an LPR. However, there are a myriad of other issues that should also be considered when making this decision, including the impact on family members, and the impact on employers and co-workers, criminal considerations, and the long game benefits of having a green card should we live through another pandemic or similarly disruptive event. It bears emphasizing that advising clients should be a holistic practice that helps guide them through life's many issues. Immigration practitioners are encouraged to see themselves as a critical player in their client's career—and life—decisions.

We must also consider the effect that an individual becoming an LPR has on other people. There are those who can benefit from a principal's applying for permanent residence, including spouses and children under 21. And, then there are at least three groups of people who could lose their status in the United States because of her obtaining a green card: accompanying/essential support personnel (*i.e*., individuals in O-2 or P essential support statuses), cohabiting unmarried partners and/or family members (who hold B-2 status), and personal assistants/domestic workers (who hold B-1 status).

CRIMINAL ISSUES

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Some clients will have entered the United States with a nonimmigrant visa on the basis of Immigration and Nationality Act (INA)[1] §212(d)(3) waivers for past offenses, oftentimes minor. However, some of those offenses are absolute bars to immigrating. Controlled substance offenses are the most obvious bar, and counsel is advised to re-evaluate the criminal offenses before advising a client to seek out lawful permanent residency. However, this is just the tip of the iceberg with regard to these issues. Many immigration lawyers are not as well-versed in "crimmigration." That's okay; however, it is important to recognize the limits of your practice and bring in counsel to advise on the criminal components of a case. Oftentimes, this includes hiring foreign counsel in the jurisdiction where the crime or offense took place to ensure that you fully understand the scope of the offense and how this should be interpreted in the context of the criminal bars to admission in INA §212. It can also include a consultation with local counsel who deals more regularly with removal defense. Just as we can see how to build an O-1 case, there are professionals who can cut through the criminal issues with ease and there is no shame in advising your client to do this.

Moreover, attorneys must be vigilant about previous disclosures or lack thereof. At the onset of an immigration consultation, we are conditioned to ask the question – have you ever been arrested anywhere in the world? However, it is necessary to re-vet this question before you can proceed with a green card application. Occurrences might have taken place since the time of the last filing, client might have been advised by previous counsel on a case and there will be no way for you to confirm that this question was properly vetted, or things might have happened since the time of their last nonimmigrant filing.

It is imperative to remind clients that the agency will perform a detailed background check during a green card application. Therefore, if there are any criminal issues that have not been disclosed to date, then now is the time to come clean to you. Misrepresenting—or failing to disclose—crimes in the past is not uncommon. Sometimes it is because clients are confused about the procedural history of their case. Other times clients don't realize that for U.S. immigration purposes everything must be disclosed, even if a case has been expunged, sealed, or dismissed. We have also seen instances where a client has been told by friends and well-meaning colleagues that disclosing things creates more issues and it is best to remain silent about past indiscretions. Our role as counsel is to effectively warn clients of the dangers in failing to disclose this information. We must have the hard conversation again to ensure that there is nothing in their record that we are unaware about. If counsel uncovers some new information about criminal contacts, then it is usually best to sort it at the nonimmigrant phase before proceeding to a green card.

SPOUSES AND MINOR CHILDREN

Obtaining permanent residence as a derivative can be particularly important given that spouses and minor children often have no other way to obtain green cards. The added benefit to derivative permanent residence is the ease and the relative lesser cost of the process. Permanent residence can lead to a variety of benefits for the principal and her immediate family, including more attractive rates for mortgages, health/life insurance, and college tuition.

Despite the obvious benefits, the determination as to whether a family member can or should be included in a permanent residence process is sometimes tricky. Factors such as the age of the

[1] Pub. L. No. 82-414, 66 Stat. 163 (codified as amended at 8 USC §§1101 *et seq.*).

children and the stability of a marriage can affect the decision, and each dependent family member needs to be considered based on her own circumstances.

ESSENTIAL SUPPORT PERSONNEL/ACCOMPANYING FOREIGN NATIONALS

In order for an individual to qualify for O-2 (accompanying foreign national) status, she must have skills and experience with the O-1 foreign national that are not of a general nature, and which are not possessed by others (for artists and athletes) or in the case of motion picture and television, which are critical, based on a pre-existing and longstanding working relationship.[2] Without an O-1, there can be no O-2. Therefore, if an O-1 obtains permanent residence, an O-2 will immediately lose status. Similarly, in the P context,[3] if the individual serving as the anchor for the essential support personnel becomes a permanent resident, all essential support workers will lose their immigration status. In these situations, before ruling out permanent residence to preserve the status of the essential support worker, consider whether the foreign nationals holding O-2 or P essential support status can qualify for their own O-1 status. Also, consider the timing of the potential permanent residence case (*e.g.*, starting just before the O-2 or P essential support finish the tour/production, etc.). Finally, examine whether the O-2 or P essential support personnel can attach to another O-1 or P principal, which would require filing an amended petition.

THOSE COHABITING WITH THE PRINCIPAL WHO ARE NOT ELIGIBLE FOR DERIVATIVE STATUS

While the B-2 provision for unmarried, cohabiting partners was used more frequently before the 2015 legalization of same sex marriages, it remains an extremely helpful provision, allowing boyfriends, girlfriends, and elderly parents to accompanying an individual in a nonimmigrant visa status. According to the U.S. Department of State's (DOS's) Foreign Affairs Manual (FAM):

> B-2 classification is appropriate for *applicants* who are members of the household of another *noncitizen* in long-term nonimmigrant status, but who are not eligible for derivative status under that *applicant's* visa classification... Such *applicants* include but are not limited to the following: cohabitating partners or elderly parents of temporary workers, students, foreign government officials or employees posted to the United States, officers or employees of an international organization posted to the United States, and accompanying parent(s) of a minor F-1 child-student.[4] (Italics added for emphasis.)

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[2] 8 CFR §214.2(0)(1)(ii)(B)(1) and (2); O-2s in the motion picture industry may also qualify in connection with a specific production only, because significant production will take place both inside and outside the United States and the continuing participation of the foreign national is essential to the successful completion of the production.

[3] 8 CFR §212.2(p)(3) provides "Essential support alien means a highly skilled, essential person determined by the Director to be an integral part of the performance of a P-1, P-2, or P-3 alien because he or she performs support services which cannot be readily performed by a United States worker…Such alien must have…experience in providing such support to the P-1, P-2 or P-3 alien."

[4] 9 FAM 402.2-4(B)(5) (U) Cohabitating Partners, Extended Family Members, and Other Household Members Not Eligible for Derivative Status.

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Unfortunately, if the principal becomes a permanent resident, the FAM provision no longer applies, and the qualifying relative or partner may lose her B-2 status and would certainly not be eligible to extend B-2 status or obtain a B-2 visa based on the FAM provision. If the B-2 is an unmarried cohabiting partner, consider having a discussion with your client about marriage prior to commencing a permanent residence case.

B-1 PERSONAL ASSISTANTS AND DOMESTIC WORKERS

The last set of people that a permanent residence case can negatively affect are personal assistants and domestic workers of the principal. Specifically, the FAM allows these assistants/domestic workers, when certain criteria are met, to accompany or follow to join in B-1 status an employer (i.e., the principal) who is seeking entry to the United States in B, E, F, H, I, J, L, M, O, P or Q status or is already in the United States in one of these statuses.[5] Once the principal/employer moves from one of these temporary, nonimmigrant statuses to lawful permanent residence, the assistants and domestic workers immediately lose their B-1 status. In case there is any doubt, the FAM contains another provision[6] that specifically states:

> Personal employees or domestic workers of all lawful permanent residents (LPRs) … must obtain permanent resident status, as it is contemplated that the employing LPR is a resident of the United States.

These B-1 individuals should be considered in the overall decision whether to pursue permanent residence. Like the essential support personnel, the timing of a permanent residence case should be analyzed and in certain cases, when possible, modified to accommodate the B-1 (if the B-1's status and presence in the United States is important to the principal, which it sometimes is).

CONSIDERATIONS RELATING TO MAINTAINING U.S. PERMANENT RESIDENCE

For many, obtaining U.S. permanent residence is the end of a long and arduous journey, the culmination of many years of anxiety and effort. For some clients, LPR status is a crucial stepping stone to U.S. citizenship. For others, simply having the ability to work for any employer in the United States without sponsorship, to sponsor relatives, and to travel internationally without having to obtain a U.S. visa stamp provides a true sense of security and accomplishment. However, obtaining permanent residence is not the end of the line, and clients should be made aware of the steps that they will need to take to preserve their U.S. permanent residence after they have obtained this status, a task that has been complicated by the ongoing COVID-19 pandemic and the various travel restrictions that have accompanied that pandemic.

LPRs who spend significant amounts of time outside of the United States should be able to demonstrate that their residence continues to be in the United States. The critical issue is whether an individual had the intent to abandon their permanent residence rather than the length of time that they have spent abroad.[7] There are a number of factors that may be considered by U.S. Customs and Border Protection (CBP) officer when determining whether or not an individual who

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[5] 9 FAM 402.2-5(D)(3) (U) Personal Employees/Domestic Workers of Foreign Nationals in Nonimmigrant Status.
[6] 9 FAM 402.2-5(D)(4) (U) Personal Employees/Domestic Workers of Lawful Permanent Residents (LPRs).
[7] *Matter of Kane,* 15 I&N Dec. 258 (BIA 1975).

is returning from a trip abroad has manifested an intention to maintain their U.S. permanent residence, including the following:

- The reason for departing and the rationale for the extended trip abroad
- Whether the individual has maintained property, bank accounts, and a U.S. driver's license
- The location of the individual's family
- The location of the individual's work
- The length of absence
- Whether or not the individual has continued to file taxes as a lawful permanent resident
- Other circumstances that may have prolonged the absence (*e.g*., illness of family member or a global pandemic)

Reentry Permit

LPRs who plan to be absent from the United States for longer than a year should apply for a reentry permit to help protect against a finding that they have abandoned their U.S. permanent residence. However, to be eligible for a reentry permit, an LPR must:

- Have LPR or Conditional Permanent Resident (CPR) status; and
- Be physically present in the United States at the time the application is filed with U.S. Citizenship and Immigration Services (USCIS).[8]

So, what about individuals who left the United States with the intention to return to the United States, but ended up unable or unwilling to travel internationally and return to the United States for over a year due to the pandemic?

SB-1 Returning Resident Visas

As consular operations resume, applying for a returning resident visa may become an option to consider for clients who have extended absences abroad. Most consular operations slowed to a standstill during the pandemic, and SB-1 application processing was not considered a priority by most consulates. With travel restrictions in place during the pandemic, it has been extremely difficult for many permanent residents to return to the United States within one year to show that they are maintaining their U.S. residence. There have been no pronouncements from USCIS, DOS, or CBP related to a blanket relaxing of the requirements for preserving permanent residence during the pandemic, but we have found that with proper preparation and coaching, the risk of a finding that an individual has abandoned their permanent residence can be lessened.

To qualify for an SB-1 as a returning resident, an LPR must show the following:

- They had valid LPR or Conditional PR status at the time they departed the United States
- That they departed with the intention of returning to the United States; and
- The reason for the prolonged absence was out of their control.[9]

[8] 8 CFR §223.2(b)(1).

[9] 9 FAM §502.7-2(B)(a).

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As part of the process for obtaining an SB-1 visa, an in-person interview is required. At that interview, the applicant will be asked to show supporting documents that show the dates of travel, proof of their ties to the United States and intention to return, and proof that the extended stay outside of the United States was beyond the individual's control.

Application For Waiver of Passport and/or Visa

A riskier option to the SB-1 visa, is for the LPR to request the customs officer to be allow her to enter into the United States as a returning resident in the exercise of her discretion for good cause (meaning the LPR has a good excuse for not presenting a reentry permit or visa). Such request for discretion may be made by filing Form I-193, Application for Waiver of Passport and/or Visa.

SELECTIVE SERVICE REGISTRATION

With very few exceptions, all immigrant males, including lawful permanent residents, between ages 18 and 25 are required by law to register with the Selective Service System (SSS) within 30 days of arriving in the United States.[10]

Non-immigrant men living in the United States in valid status are not required to register as long as they remain in valid status up until they turn 26.

If required to register with Selective Service, failure to register is a felony punishable by a fine of up to $250,000 and/or 5 years imprisonment. Also, a person who knowingly counsels, aids, or abets another to fail to comply with the registration requirement is subject to the same penalties.

DUTY TO REPORT CHANGE OF ADDRESS

Foreign nationals, including lawful permanent residents, who are not U.S. citizens, are required to notify the USCIS of address changes while in the United States. Notification must be sent to the USCIS of a change of address, in writing, within 10 days of the change.[11]

Failure to provide the USCIS with this information can result in criminal and monetary penalties and can be grounds for deportation. If an individual is convicted for failure to notify the USCIS of an address change, the individual can be fined up to $200 or imprisoned for 30 days, or both. In addition, the individual can be removed from the U.S. unless she can establish that the failure was not willful or was reasonably excusable.

MUST CARRY LPR CARD

Lawful permanent residents that are 18 or older are required to carry their green cards with them "at all times" official evidence of LPR status.

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[10] *See* 50 U.S. Code (USC) Ch. 49.
[11] 8 USC §1305.

Failing to do so is a misdemeanor and if found guilty they can be fined up to $100 and put in jail for up to 30 days.[12] A copy is not sufficient as the law requires lawful permanent residents to carry the official evidence of LPR, i.e., alien registration receipt card (Form I-551).

LOSS OF BENEFITS IN HOME COUNTRY

Citizens of certain countries may lose specific benefits when they become U.S. lawful permanent residents, or after they have lived in the United States for a long period of time. Each country has their own laws regarding their citizens' status in another country. Therefore, it is crucial for foreign nationals to research their home country's laws to ensure they will not lose any benefits they wish to retain.

TAX CONSIDERATIONS

Individuals should be warned about consequences of becoming U.S. tax residents for income and transfer tax purposes. Foreign nationals may become subject to U.S. tax on their worldwide (WW) income and asset transfers at rates as high as 37% and 40%, respectively. Foreign nationals should also be advised about the possibility of being subject to the exit tax if they abandon their lawful permanent resident status. Proper tax planning may mitigate the severe tax consequences that may be imposed by the United States.

Income Taxation

U.S. income tax residents are subject to U.S. taxation on their worldwide income. Tax nonresidents are subject to U.S. taxation only on U.S. sourced income. Tax rates can be as high as 37% for 2022.

One can be a U.S. tax resident without being a lawful permanent resident (green card holder). The determination of tax residency bears no relationship to the taxpayer's immigration status. It is common for a foreign national to be a nonresident for immigration purposes and at the same time be a resident for tax purposes. Complicating matters even further, residence status for income tax purposes may be different than residence status for estate/gift tax and social security tax purposes. The two tests used to determine whether a foreign national is a U.S. tax resident for income tax purposes are:

- The lawful permanent resident test; and
- the substantial presence test.

If a foreign national meets the requirements of either of these two tests, he or she will be treated as a U.S. tax resident. Tax residents are taxed in the U.S. as if they are U.S. citizens.

Lawful Permanent Resident Test

[12] INA §264(e).

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A foreign national is a U.S. tax resident if he or she has been granted lawful permanent resident immigration status—*i.e.*, a "green card."[13] The individual becomes a U.S. tax resident from the first day of actual physical presence in the United States after lawful permanent resident status has been granted.[14] The ending date for tax residency under this test is the FN's last day of residency in the U.S. However, a lawful permanent resident who resides outside the United States **is still considered a U.S. tax residen**t unless: (1) the person voluntarily surrenders his alien registration card (green card) to USCIS or IRS and abandons his U.S. permanent residence; (2) immigration status is administratively revoked by USCIS; or (3) immigration status is judicially revoked by a U.S. federal court.[15]

Substantial Presence Test

The substantial presence test looks at the number of days the foreign national is physically present in the United States for any purpose over a three-year period. If the number of days the FN is present in the United States equals or exceeds 183 days in the current tax year; or 183 days during a three-year period, including the current year and the two years immediately preceding the current year, the FN is treated as a U.S. tax resident.[16]

Calculation:

(1) Current year days in U.S. x 1 =____________days
(2) First preceding year days in U.S. x 1/3 =____________days
(3) Second preceding year days in U.S. x 1/6 =____________days
(4) Total days in U.S. =____________days
If line (4) equals or exceeds 183 days, then the 183-day test has been met.

If the substantial presence test is satisfied for a calendar year, the tax residency starting date is the first day the FN is present in the U.S. during that calendar year. The ending date is the FN's last day of presence in the U.S. followed by a period which (1) the individual is not present in the U.S.; (2) the FN has a closer connection to a foreign country than the U.S.; and (3) the FN is not a resident of the U.S. during the calendar year following that of the FN's last day of presence in the U.S. The counting rules are based on calendar year.

Exceptions to the Substantial Presence Test

The following days of presence in the United States are not counted for purposes of the substantial presence test:[17]

a) FN commutes from residence in Canada or Mexico;
b) Individual was in the United States less than 24 hours in transit;

[13] 26 USC §7701(b)(1)(A).
[14] 26 USC §7701(b)(2)(A)(ii).
[15] 26 USC §7701(b)(2)(B).
[16] 26 USC §7701(b)(3).
[17] 26 USC §7701(b)(3).

c) Individual was unable to leave United States due to a medical condition that developed while in the United States; and/or
d) Individual was an exempt person.
    i. An *exempt person* is:[18]
        1. Foreign government related individual;
        2. Teacher, trainee, researcher on J or Q visa, who substantially complies with the requirements of the visa;
        3. Student with F, J, M, or Q visa, who substantially complies with the requirements of the visa; or
        4. Professional athlete temporarily in the U.S. to compete in a charitable sports event.

Harsh Reporting Requirements

U.S. tax residents are subject to harsh reporting requirements, including but not limited to, the requirement to annually disclose foreign bank accounts (FBAR) and specified foreign financial assets under Foreign Accounts Tax Compliance Act (FATCA). Failure to comply with these reporting requirements carry severe penalties.

FBAR (Report of Foreign Bank and Financial Accounts)

A United States national[19] who has a financial interest in or signature authority over foreign financial accounts must file an FBAR if the *aggregate value* of the foreign financial accounts exceeds $10,000 at any time during the calendar year.[20]

If the failure to file an FBAR is due to non-willful conduct, you may be subject to a penalty of $10,000 per violation. A person who willfully fails to file an FBAR or files an incomplete or incorrect FBAR, may be subject to a civil monetary penalty of $100,000 or 50% of the balance in the account at the time of the violation, whichever is greater. Willful violations may also be subject to criminal penalties.[21]

Transfer Taxation (Gift and Estate Tax)

U.S. estate and gift tax[22] citizens and residents are subject to tax on transfers made during their lifetimes and on their property, wherever located WW, whereas tax nonresidents are subject to transfer taxes only on property located in the U.S.

Once again, the analysis for whether an individual is a tax resident for estate and gift tax purposes is different than it is for income tax purposes. It is possible to be classified as a tax resident for income tax purposes and a nonresident for estate and gift tax purposes and vice versa.

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[18] 26 USC §7701(b)(5).
[19] 31 CFR §1010.350(b).
[20] 31 CFR §1010.350.
[21] 31 USC §5321 *et seq.*
[22] U.S. estate and gift tax are known collectively as "transfer tax."

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Individuals are U.S. estate and gift tax residents if they are domiciled in the United States. Domicile status is acquired when a person is physically present in the U.S. with the "intent" to remain in the U.S. permanently.[23] This is a subjective test based upon objective factors from the Facts and Circumstances Test. [24] Lawful permanent resident status gives rise to the rebuttable presumption of having a U.S. domicile.

U.S. taxpayers are subject to estate and gift taxation at a maximum rate of 40% with an exemption amount for 2022 of $12,060,000, indexed for inflation.

Estate Tax

U.S. Estate tax residents are taxed on the value of their WW assets at death. Tax nonresidents are taxed only on the value of their U.S. *situs* assets.[25]

When a tax nonresident dies, that person's estate is taxable at a rate of up to 40% on the value of all U.S. property (U.S. *situs* assets) to the extent the value of such property exceeds $60,000 whereas U.S. residents are subject to the same max estate tax rate of 40% yet only on amounts that exceed $12.060 million (unified credit / lifetime exemption amount) for 2022.

The estate of a decedent (regardless of whether he/she is a resident or nonresident) is allowed an unlimited marital deduction for assets passing to a USC spouse. In contrast, if the surviving spouse is a noncitizen, no deduction is allowed for non-U.S. citizen spouses unless the assets are transferred to a qualified domestic trust (QDOT). This allows the deferral of the U.S. estate tax on the assets.[26]

Gift Tax

U.S. tax residents are subject to gift tax on all lifetime gifts, regardless of where the property is located. The residence of the recipient of a gift does not matter. Tax nonresidents are subject to U.S. gift tax on transfers of real and tangible property located in the United States. Gift tax rates are at a maximum of 40% for 2022.

In 2022, the annual exclusion amount from U.S. gift tax is $16,000 per recipient per year. Married U.S. citizens and domiciliaries can gift split.

An unlimited amount can be gifted to a U.S. citizen spouse whereas no deduction is allowed for gifts to non-U.S. citizen spouses. Gifts to a non-U.S. citizen spouse are offset by an increased annual exclusion of $164,000 for 2022 (indexed annually).[27]

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[23] 26 CFR §20.0-1(b)(1).

[24] Factors to consider include statement of intent (see immigration documents, etc.), length of residence, green card status, style of living in the U.S. and abroad, ties to former country, country of citizenship, location of business interests, places of where one has club and church affiliations, voting registration, and driver's license are maintained.

[25] U.S. situs assets include real and tangible personal property located in the U.S., and stock of U.S. corporations.

[26] The estate tax is payable on a taxable event and the balance of the trust value is taxed at the non-USC spouse's death.

[27] IRC §2523(i).

Expatriation Tax

Abandonment of lawful permanent resident status may inadvertently expose individuals to become "covered expatriates" subject to an exit tax.[28] The exit tax will apply when individuals are considered "long term residents" and meet the criteria for a "covered expatriate." The IRS will tax these individuals on their worldwide assets as if they had sold everything they own.[29] The IRS defines a long-term resident as any individual who is a lawful permanent resident of the United States in at least 8 taxable years during the period of 15 taxable years ending with the taxable year during which the expatriation occurs.[30]

The one-time exit tax will be assessed for certain persons who expatriate and become designated "covered expatriates." A covered expatriate includes any expatriating citizen or long-term resident that meets any one of the following three criteria:

1. The applicant has a net worth of at least $2 million on the date of expatriation.
2. The applicant had an average annual net income tax liability above $178,000 (2022) over the prior 5 tax years.
3. The applicant fails to certify, under penalty of perjury, that the taxpayer has fully and compliantly reported income taxes for the preceding five tax years; or the applicant fails to provide evidence of such compliance (i.e., file a complete and accurate Form 8854).

There may be exceptions to the expatriation criteria for certain dual nationals in an effort to exempt the accidental American.

Covered expatriates will be exposed to an exit tax based on the net unrealized gain with respect to their worldwide property. In other words, covered expatriates will be taxed as if they sold off all their property worldwide as of the day before expatriation.[31] The gross income that must be included due to the deemed sale is reduced (but not below zero) by $767,000 (2022).

Tax Treaties

Tax Treaties may provide some relief from income, transfer, and expatriation taxation by defining domicile, resolving issues of dual domicile, reducing, or eliminating double taxation and providing additional deductions and other tax relief.

Tax Planning

[28] The HEART Act, which was passed on the 17th of June 2008, created a new Section 877A and introduced a new expatriation tax law effective from the 2009 calendar year. This law was primarily designed to prevent US citizens renouncing their citizenship and avoiding paying tax to the IRS however under the act it also encompasses lawful permanent residents or green-card holders who are considered long term residents. S*ee* IRC §§877-877A.

[29] IRC §877A.

[30] IRC §7701(b)(6).

[31] IRC §877A.

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With proper tax planning, individuals may avoid the harsh tax consequences the United States may impose on them. Foreign nationals that want to obtain lawful permanent residence status (green card) should engage in pre-immigration tax planning. Further, lawful permanent residents that will or may abandon their lawful permanent resident status should engage in strategic steps to avoid being designated as a covered expatriate.

CONCLUSION

Although disadvantages exist to becoming a lawful permanent resident of the United States, with proper planning most may be avoided. Even so, it is important for foreign nationals to consider and plan before immigrating to the United States. As counsel, it is our responsibility to inform clients of the positives and negatives of becoming a U.S. resident. At the minimum, counsel should warn clients to seek guidance in the areas that may affect them. Again, immigration practitioners are critical players in their clients' career—and life—decisions.