the employer is a partnership or a trust and the number of the partners or trustees who are residents of this State is greater than the number who are residents of any one other state; or

none of the above criteria is met but the employer has elected coverage in this State or  $\leftarrow$ , the employer having failed to elect coverage in any state and, not being covered under the provisions of any other unemployment insurance law in any state, the individual has filed a claim for benefits, based on that service, under the law of this State.

For purposes of this subsection an "American employer" means a person who is an individual who is a resident of the United States; or

a partnership if two-thirds or more of the partners are residents of the United States; or a trust, if all of the trustees are residents of the United States; or a corporation organized under the laws of the United States or of any state.

(ii) Notwithstanding Sections 20(g)(2), 20(g)(5) and 20(g)(8)(vi), all service performed after December 31, 1971, by an officer or member of the crew of an American vessel or an American aircraft on or in connection with that vessel or that aircraft if the operating office from which the operations of that vessel or aircraft operating on navigable waters is within this State, or the operation of that aircraft within this State, or the operation of that vessel or such aircraft within and without the United States, is ordinarily and regularly supervised, managed, directed and controlled, within this State.

For the purposes of this subsection, "American Vessel" means any vessel documented or numbered under the laws of the United States. It also means any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew performs service solely for one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any state. "American aircraft" means an aircraft registered under the laws of the United States.

(iii) Except as provided in subsection (v) hereof:

Service performed after December 31, 1971 by an individual in the employ of this State or any of its instrumentalities (or in the employ of this State and one or more other states or their instrumentalities) for a hospital or institution of higher education located in this State provided that that service is excluded from "employment" as defined in the Federal Unemployment Tax Act solely by reason of Section 3306(c)(7) of that Act;

Service performed after December 31, 1971, by an individual in the employ of any political subdivision of the State for a hospital or institution of higher education licensed in this State provided that that service is excluded from "employment" as defined in the Federal Unemployment Tax Act solely by reason of Section 3306(c) (7) of that Act, pursuant to an election under Section 9 of this article; and

Service performed after December 31, 1971, by an individual in the employ of a religious, charitable, educational or other organization which is excluded from the term "employment" as defined in the