
From: Michael Liebeskind [REDACTED]
Sent: 9/10/2014 6:02:52 PM
To: Richard Kahn [REDACTED]
CC: Paul Morris [REDACTED]; Brian Gartner [REDACTED]
Subject: Private Placement Variable Annuity (PPVA) Investment Account

Rich,
I don't recall hearing back from you. Is your Principal interested in pursuing the possibility of utilizing a PPVA Investment Account to shield charitable legacy assets from income taxes?
Michael

From: Michael Liebeskind
Sent: Tuesday, June 10, 2014 1:24 PM
To: 'Richard Kahn'
Cc: [REDACTED]; Brian Gartner
Subject: RE: Private Placement Variable Annuity (PPVA) Investment Account

Hi Rich,
How did the meeting with your Principal go?

Michael

From: Michael Liebeskind
Sent: Friday, June 06, 2014 1:34 PM
To: 'Richard Kahn'
Cc: [REDACTED]; Brian Gartner
Subject: RE: Private Placement Variable Annuity (PPVA) Investment Account

There will be no estate taxes. The value of the PPVA Investment Account is included in the taxable estate, but there is a dollar-for-dollar estate charitable tax deduction.

From: Richard Kahn [mailto:[REDACTED]]
Sent: Friday, June 06, 2014 1:30 PM
To: Michael Liebeskind
Cc: Brian Gartner
Subject: Re: Private Placement Variable Annuity (PPVA) Investment Account

i do remember if we spoke about estate taxes
if at death funds are going to charity are they out of your estate
assume they are includable if individual has in his name at death
please advise
thank you

Richard Kahn
HBRK Associates Inc.
[REDACTED]
New York, NY 10022
tel [REDACTED]