

Sent: Thursday, April 10, 2014 7:56:03 PM
Subject: per ST 140 instructions
From: Richard Joslin <[REDACTED]>
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Individuals, estates, or trusts, who have reported and paid sales or use tax on their New York State personal income tax return may not redetermine the amount of use tax they owe by filing an amended New York State personal income tax return. If the amount of sales or use tax due is greater than the amount paid with your original New York State personal income tax return, you must report the additional amount of sales or use tax due on Form ST-140. If you wish to request a refund of any sales or use tax you originally paid with the personal income tax return, you must file Form AU-11, *Application for Credit or Refund of Sales or Use Tax*.