
From: Jean Luc Brunel <[REDACTED]>
Sent: Sunday, March 13, 2011 1:12 AM
To: Jeffrey Epstein
Subject: Answer from Tax Lawyer

----- Forwarded Message

From: Mark Zand <[REDACTED]>
Date: Fri, 11 Mar 2011 17:48:23 -0500
To: Jeff Fuller <[REDACTED]>
Cc: jeanluc brunel <[REDACTED]>
Subject: RE: Urgent urgent

Jeff,

Typically an IRS lien is filed by IRS to protect their interests when money is owed to them by a taxpayer. The IRS always has the right to engage in enforced collection activity (i.e. - asset seizures, bank levies etc.). However, If there is a payment plan (a/k/a - Installment Agreement) in plac= then the lien just stays in the system until the terms of the installment agreement are satisfied and the taxes are paid in full. Once the taxes are paid in full the lien is typically released within approx. 30 days after satisfaction of the tax debt. As you know we have been in the process of working with an IRS agent in NY & attempting to negotiate a payment plan with NY and shortly will be doing the same with Miami now that all of its' returns have recently posted.

Prior to replying to your email I obtained updated IRS transcripts for both NY & Miami as of today's date relating to the 1042 tax issue. With regard t= Miami all 1042 returns have now been posted and while there are balances du= for the years of 2004 thru 2007 the transcripts do not reflect that a federal tax lien has been filed on those years at this point. With regard NY all returns have been posted as well. There are outstanding balances due for the NY entity. IRS has not adjusted the figures yet for 04, 05, 06 & 07 so at this moment I do not know what the totals will be for those years. 08 shows paid in full and 09 shows paid in full as of 3/7/11. The only year that reflected a lien was 2009 which was entered on 11/19/10. Now that 09 i= paid in full we should expect to see a lien release on or around 4/7/11 for 09. That's not to say that tax liens will not be placed on any other year that has a balance due as in all likelihood one will be.

Please let me know if you have any other questions at any time and I will a= usual continue to keep you posted.

Mark J. Zand, C.P.A., C.F.S.T.
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Visit our website at www.zandcpas.com/newsletter.php to learn how to avoid identity theft during this tax season

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Mark,

We have had a technical problem with our credit line renewal due to the liens from the IRS. The bank has found two liens and is warning Jean luc's friend who secures our line and we need to give him an update. My understanding is that the first lien is satisfied with our three large payments for the NY office and there is the lien for Miami which is stayed until the 1065s were filed for a couple years which were not showing up.

Now you tell me they are showing up so we should be able to proceed with payment plans for Miami when you're here back from them and NY as well when you're here back. I know you have called them and we have been waiting to here. Please confirm this synopsis or correct me and expand on this with copy to Jean luc so we can be clear on where we stand and share this info with the necessary parties. I just need to know lien status basically.

Thanks

Jeff
Sent from my iPad

----- End of Forwarded Message

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