

To: Richard Joslin [REDACTED]
From: Jeffrey Epstein [REDACTED]
Sent: Thur 4/10/2014 9:01:40 PM
Subject: Re: per ST 140 instructions

this relates to no amend return, for nys,

On Thu, Apr 10, 2014 at 3:56 PM, Richard Joslin [REDACTED] > wrote:

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*.