

**To:** Jeffrey Epstein[jeevacation@gmail.com]  
**From:** Thomas Turrin  
**Sent:** Mon 11/11/2013 12:35:40 PM  
**Subject:** RE:

estate planning fees are deductible as "miscellaneous itemized deductions" ..subject to the 2% adjusted gross income limitation...also,

the deductible portion of such expenses (exceeding 2% of AGI) are  
an AMT adjustment. if client is in an AMT position, such expenses (like state  
income taxes) will not yield any tax benefit.

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**From:** Jeffrey Epstein [mailto:jeevacation@gmail.com]  
**Sent:** Sunday, November 10, 2013 5:55 PM  
**To:** Thomas Turrin  
**Subject:**

estate planning fees are deductible. income producing property

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