

To: Jeffrey Epstein[jeevacation@gmail.com]
Cc: Larry Cohen [REDACTED]
From: Bill Gates
Sent: Tue 8/27/2013 11:27:18 PM
Subject: RE: Re:

Everything I pay out is either a gift where I pay a gift tax (I used up the lifetime exemption a long time ago) or we report to the IRS that we paid the person on a 1099.

In this case it was a gift so we did not report it as income. Boris's income tax is just fine. The gift tax treatment gets more money to the IRS.

If Boris decides he has changed his mind about what was agreed when you visited our offices that is too bad.

When someone asks for more there is no end to it as you and I discussed.

Boris can make whatever he wants public at that point and I will explain to the right people what was done to me and by whom.

From: Jeffrey Epstein [mailto:jeevacation@gmail.com]
Sent: Tuesday, August 27, 2013 10:49 AM
To: Bill Gates
Subject: Re: Re:

sorry, you may have misunderstood. the question related to boris's tax position. not yours. whether or not he has to claim the 500k as income.(the accts say yes) that being said,

I have spent a great deal of my summer , in what now appears might be a less than a successful " attempt" to maintain both your confidence and confidences, and smooth the transition for Boris. I as I said when we met , I will step aside if you think I am not being helpful to the both of you.

I agree that the trust between the two of you, seems to have broken down. However, Re-hashing the past I believe will not be productive . Larry has an agreement that Boris is willing to sign. I again suggest that you and I speak, with the goal of putting this to bed.

On Tue, Aug 27, 2013 at 12:49 PM, Bill Gates <[REDACTED]> wrote:

I don't understand why you keep bringing this up.

I paid the gift tax on my 2009 return. I am the most careful taxpayer in the country and I have paid over \$7B in taxes.

I have been fully audited by the IRS.

I can extract a part of the return but I don't understand where you would use that.

Some tax things like your Virgin Islands stuff are not that well known.

The whole discussion has broken down because there was an agreement and now there is not. The rebuilding of trust failed.

It may be best to abandon the whole thing. Another possibility is to get Nathan involved so he knows what is being attempted here.

From: Jeffrey Epstein [mailto:jeevacation@gmail.com]

Sent: Monday, August 26, 2013 2:26 PM

To: Bill Gates

Subject: Re: Re:

can we speak, ? The consensus is that it can't be a gift. facts and circumstances in addition to cash payment. if you have some authority, opinion, or at a minimum a copy of the gift tax return with all other than boris;s name redacted i can try. or we can speak with your tax attny if need be, is larry aware, eclipse etc I have not mentioned it.

On Sat, Aug 10, 2013 at 12:47 PM, Bill Gates <[REDACTED]> wrote:

Boris didn't work for me as an employee at that time. He worked for the Foundation. His salary was set by other people without influence by me based on market standards and had stayed the same.

The facts fit exactly the situation I had had many other times before where I gave things to Microsoft employees like Netjet time and paid gift taxes on those things.

My gift of Jet time to Steve was substantial every year for over 8 years.

From: Jeffrey Epstein [mailto:jeevacation@gmail.com]
Sent: Saturday, August 10, 2013 9:40 AM
To: Bill Gates
Subject: Re:

when you have a moment lets speak. no urgency. I spoke to my IRS people , and except for deminus gifts. and small amounts given for specifically exempt reasons, any cash to an employee they tell me is compensation . no referece to market rate salary etc. If your guys could send us a code section ,and site that would be helpful. I m leaning to filing an amended return. But, details only for the phone.

what should i tell Terje?

On Sat, Aug 10, 2013 at 10:20 AM, Bill Gates <[REDACTED]> wrote:

Thanks for your help. I don't know how to say that strongly enough.

I think we are on a good track now.

I did check that I paid a gift tax on it. I can't send you the legal opinion for a couple of reasons but the question is simply whether it is a gift or for services rendered.

If someone has been doing the same services for the same salary which is market endorsed salary using outside HR advice and you decide to make a gift which you pay the gift tax on the presumption is in your favor.

There can't be any services rendered related to it or then it is taxable to the recipient. I will bet I am more careful about gift taxes than almost any other tax payer.

From: Jeffrey Epstein [mailto:jeevacation@gmail.com]
Sent: Saturday, August 10, 2013 5:44 AM
To: Bill Gates
Subject:

Bill,

Hopefully, all is behind. I suggest minimal documents. very minimal. Though trust has been damaged, it still must remain the ultimate glue. I am encouraging Boris to get out his email sooner rather than later.

Larry met with Boris yesterday.? To be super clear. Boris was prepared to address what HE had done. his actions, his interactions. In that regard the tax opinion re gifts to employees that you referenced would be helpful.

I am in Santa Fe, for August if you would like to visit.. Both Jagland and Terje will be in New York sept 20-28, they would like to have very small dinner. lets set up early. (of course Melinda can come, if you want). Terje has his foreign minister dinner , you have been invited, (the only non diplomat).

Happier times ahead. cell 

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