

**From:** Richard Kahn <[REDACTED]>

**To:** "jeffrey E." <jeevacation@gmail.com>

**Subject:** Paris wealth tax

**Date:** Fri, 27 Jun 2014 12:12:03 +0000

**Attachments:** M.\_Epstein\_ISF\_2014.pdf

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attached is paris wealth tax return prepared by paris account which i have reviewed  
current year tax is 19,124 vs prior year of 22,863  
accountant says decrease is due to Paris real estate price decrease

only 2 new items on return from last year are:

- 1) addition of new mercedes and deletion of old mercedes
- 2) payable of 76,645 at 12/31/2013 for facade cleaning qualifies as a deduction

please advise if ok to pay

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue 4th Floor  
New York, NY 10022  
tel [REDACTED]  
fax [REDACTED]  
cell [REDACTED]

Begin forwarded message:

**From:** Yves-André GEISMAR <[REDACTED]>

**Subject:** RE: EPSTEIN / Paris wealth tax

**Date:** June 11, 2014 at 11:54:25 AM EDT

**To:** 'Richard Kahn' <[REDACTED]>

Dear M. Kahn,

Please, find attached M. Epstein 2014 wealth tax forms.

The amount payable is **19.124 €**, decreasing from 2013 (**22.863 €**), due to the Paris real estate price slow down, end of 2013.

Thanks for your comments.

Would you agree, just print and sign the forms (on page 4), and send them (without the comparison 2013/2014, last page) with a check for 19.124 € to the usual address in Noisy :

**SIP NON RESIDENTS  
SAID 3ème secteur  
10 rue du Centre  
TSA 10010  
93465 NOISY-LE-GRAND cedex  
FRANCE**

Thanks and regards.

**Yves-André GEISMAR  
F.-M. RICHARD et Associés**

**DFK International**

1 Place [REDACTED]  
75009 PARIS

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**De :** Richard Kahn [mailto:[REDACTED]]

**Envoyé :** mercredi 4 juin 2014 16:12

**À :** Yves-André GEISMAR

**Objet :** Re: EPSTEIN / Paris wealth tax

ok  
great  
please forward via email for review once completed  
thank you

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue 4th Floor  
New York, NY 10022  
tel [REDACTED]  
fax [REDACTED]  
cell [REDACTED]

On Jun 4, 2014, at 6:44 AM, Yves-André GEISMAR <[REDACTED]> wrote:

Dear M. Kahn,  
Thanks for this information about the building maintenance of SCI JEP.  
I will use the unpaid expense (77 K€) as at 31/12/2013 as a liability for the 2014 wealth tax.  
Kind regards.

**Yves-André GEISMAR**  
**F.-M. RICHARD et Associés**  
**DFK International**  
1 Place [REDACTED]  
75009 PARIS

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EFTA00679827

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**De :** Richard Kahn [mailto: [REDACTED]]  
**Envoyé :** mardi 20 mai 2014 15:01  
**À :** Yves-André GEISMAR  
**Objet :** Fwd: EPSTEIN / Paris wealth tax  
**Importance :** Haute

more info for paris wealth for mr epstein  
please let me know your thoughts  
thank you

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue 4th Floor  
New York, NY 10022  
tel [REDACTED]  
fax [REDACTED]  
cell [REDACTED]

Begin forwarded message:

**From:** Marie-Joseph Experton < [REDACTED] >  
**Subject:** EPSTEIN / Paris wealth tax  
**Date:** May 19, 2014 at 4:18:00 PM EDT  
**To:** "Richard Kahn ([REDACTED])" < [REDACTED] >  
**Cc:** "Darren Indyke ([REDACTED])" < [REDACTED] >

Please confirm receipt of my mail dated May 14th answering questions about French wealth tax.

Best regards.

Marie-Joseph Experton  
*Avocat au Barreau de Paris établi à Bruxelles*  
avenue Louise 65 boîte 11  
1050 Bruxelles  
Belgique  
[REDACTED]  
[REDACTED]  
[REDACTED]

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**From:** Marie-Joseph Experton  
**Sent:** 14 May 2014 17:19  
**To:** Richard Kahn  
**Cc:** Darren Indyke ([REDACTED])  
**Subject:** EPSTEIN / Paris wealth tax

Any "debt" for important work on the building corresponding to amount due and not yet paid on January 1st, 2014 could qualify as deductible debt ("dettes déductibles") i.e. debt due for important work on the building still due on January 1st of the current year.

For proof of the overall amount due by SCI JEP, see attached minutes of the general assembly of June 13th, 2013 and its annexes (approximately: 127,740.79 € for SCI JEP) and of the 2 payments made in 2013. Still due on January 1st, 2014: 3 installments of 25,548.21 € each - see attached copy of the letter received today from HELLIER DU VERNEUIL confirming this amount due in 2014.

I also attach for your information, the draft English summary of the decisions of June 13th, 2013 as a reminder. Do you need an English translation of the letter from HELLIER DU VERNEUIL received today?

NB: Once the works are all over, the value of the building will have to be increased (for 2015), regardless of the annual re-evaluation that you should apply every year.

Best regards.

Marie-Joseph Experton

*Avocat au Barreau de Paris établi à Bruxelles*

avenue Louise 65 boîte 11

1050 Bruxelles

Belgique

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**From:** Richard Kahn <[REDACTED]>

**Sent:** 07 May 2014 13:35

**To:** Marie-Joseph Experton

**Cc:** Darren Indyke; Bella Klein ([REDACTED])

**Subject:** Re: EPSTEIN / paris wealth tax

Would 5 payments to coop for façade cleaning qualify for wealth tax?

Please advise

Thank you

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**From:** Marie-Joseph Experton <[REDACTED]>

**Date:** Wed, 7 May 2014 08:57:13 +0000

**To:** Richard Kahn <[REDACTED]>

**Cc:** Darren Indyke <[REDACTED]>, "Bella Klein ([REDACTED])" <[REDACTED]>

**Subject:** EPSTEIN / paris wealth tax

*"are you aware of any other addition for wealth tax purposes":* no. As a reminder copy of the invoice for the new car.

Best regards.

Marie-Joseph Experton

*Avocat au Barreau de Paris établi à Bruxelles*

avenue Louise 65 boîte 11

1050 Bruxelles

Belgique

[REDACTED]  
[REDACTED]

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**From:** Richard Kahn <[REDACTED]>

**Sent:** 06 May 2014 22:48

**To:** Marie-Joseph Experton

**Cc:** Darren Indyke; bellaklein Klein

**Subject:** paris wealth tax

other than acquisition of mercedes are you aware of any other addition for wealth tax purposes  
please advise  
thank you

Richard Kahn

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