

From: Thomas Turrin <[REDACTED]>
To: jeffrey E. <jeevacation@gmail.com>
Subject: RE:
Date: Mon, 17 Apr 2017 22:17:50 +0000

It is considered "best practice" to attach the complete trust document. You avoid running afoul of adequate disclosure. Some agent could "deem" a brief summary of the trust to be inadequate. This issue is avoided by having the trust document attached. I'm sure Alan Halperin would agree.

From: jeffrey E. [mailto:jeevacation@gmail.com]
Sent: Monday, April 17, 2017 5:58 PM
To: Thomas Turrin
Subject:

Note that the Form 709 instructions also indicate that either a copy of the trust document or **a brief summary of the trust provisions should be attached** to the 709 if there are any trust gifts reported. I haven't seen the IRS question the absence of this; but technically, the gift has not been "adequately disclosed" without this attachment, meaning that the statute of limitations never begins to run on the return.

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please note

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