

From: Thomas Turrin <[REDACTED]>

To: Jeffrey Epstein <jeevacation@gmail.com>

Subject: RE: Re:

Date: Tue, 21 May 2013 12:15:12 +0000

Inline-Images: image001.png; image002.jpg; image003.jpg

Jeffrey,

The reporting of gifts made by Leon on his return only is correct...

Under Section 2513(a) of the Code, a gift by a husband to a third party is considered to be made one-half by him and one-half by his wife as long as she is a citizen or resident of the US. However, this rule applies only if both spouses have signified their consent to its application. When the wife does not consent, the gift is from the husband only.

I would, however, recommend that a different account be set up (not joint) – or perhaps a type of discretionary trust could be set up from which gifts can be made to whomever the grantor wishes – with no disclosure of donees on gift tax return necessary... the gift to the trust would be the reportable gift – I would discuss with estate and trust counsel. Trustee would make gifts in its discretion from trust account.

Best,
Tom

THOMAS TURRIN, CPA
Partner
Raich Ende Malter & Co. LLP
1375 Broadway
New York, New York 10018

[REDACTED]
Email: [REDACTED]
Website: www.rem-co.com

From: Jeffrey Epstein [mailto:jeevacation@gmail.com]
Sent: Monday, May 20, 2013 5:03 PM
To: Thomas Turrin
Subject: Re:

if the money comes from a joint acct, isnt it considered a 50/50 gift?

On Mon, May 20, 2013 at 4:35 PM, Thomas Turrin <[REDACTED]> wrote:
It is my understanding that Leon signs all checks and makes all decisions regarding
the account in question.

THOMAS TURRIN, CPA
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[REDACTED]

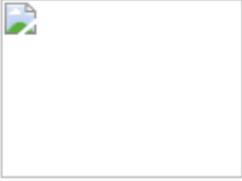
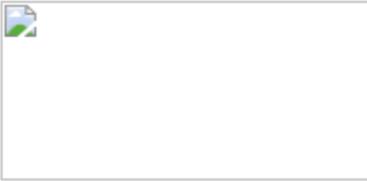
Email: [REDACTED]
Website: www.rem-co.com

From: Jeffrey Epstein [mailto:jeevacation@gmail.com]
Sent: Monday, May 20, 2013 2:40 PM
To: Thomas Turrin
Subject:

it appears many if not all of leons gifts were made from a joint bank acct. ? were you aware of this, ? isn't half
the gift attributable to Debra?

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