

**From:** J <jeevacation@gmail.com>  
**To:** Melanie Spinella <[REDACTED]>  
**Subject:** Fwd: [EXTERNAL]Re: DRAFT 2017 GIFT TAX RETURN  
**Date:** Wed, 03 Oct 2018 18:47:58 +0000

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----- Forwarded message -----

**From:** Thomas Turrin <[REDACTED]>  
**Date:** Wed, Oct 3, 2018 at 1:52 PM  
**Subject:** RE: [EXTERNAL]Re: DRAFT 2017 GIFT TAX RETURN  
**To:** J <jeevacation@gmail.com>

The trust is a grantor trust, no separate trust tax return required.

This trust never generated taxable income. The trust bank account is non-interest bearing.

There was approximately \$270,000 in the account as of 1/1/17. By end of September there was approximately \$450 remaining through 12/31/17, and as mentioned, no funds added during 2017.

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**From:** J <jeevacation@gmail.com>  
**Sent:** Wednesday, October 03, 2018 11:24 AM  
**To:** Thomas Turrin <[REDACTED]>  
**Subject:** Re: [EXTERNAL]Re: DRAFT 2017 GIFT TAX RETURN

[THIS EMAIL IS FROM AN EXTERNAL SENDER]

was a final return filed for j black? was it s own taxpayer. was there money still there in jan? 17

On Wed, Oct 3, 2018 at 11:18 AM Thomas Turrin <[REDACTED]> wrote:

Yes, I did review the account.

No gifts to J Black Trust in 2017.

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**From:** J <[jeevacation@gmail.com](mailto:jeevacation@gmail.com)>  
**Sent:** Wednesday, October 03, 2018 10:52 AM  
**To:** Thomas Turrin <[REDACTED]>  
**Subject:** [EXTERNAL]Re: DRAFT 2017 GIFT TAX RETURN

[THIS EMAIL IS FROM AN EXTERNAL SENDER]

did you review the j black trust bank account? if not please do.

On Tue, Oct 2, 2018 at 6:02 PM Thomas Turrin <[REDACTED]> wrote:

PASSWORD:

[REDACTED]

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**From:** Thomas Turrin  
**Sent:** Tuesday, October 02, 2018 6:02 PM  
**To:** 'jeffrey E.' <[jeevacation@gmail.com](mailto:jeevacation@gmail.com)>  
**Subject:** DRAFT 2017 GIFT TAX RETURN

Jeffrey,

The password is in next email.

Attached is draft of 2017 gift tax return.

I'm available to discuss.

Best,

Tom

**THOMAS TURRIN, CPA**

**Partner**

**Raich Ende Malter & Co. LLP**

**1375 Broadway | New York, New York 10018**

**TEL:**



**DIRECT LINE:**



**MOBILE:**



**FAX:**



**Email:**



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