

# George V. Delson Associates

One Dag Hammarskjold Plaza @ 885 Second Avenue • New York, New York 10017

February 9, 2011

Internal Revenue Service  
Cincinnati, OH 45999-0039

Re: Jeffrey E. Epstein  
[REDACTED]  
St. Thomas, VI

We are the accountants for the above named-taxpayer. Pursuant to your notice dated December 27, 2010 (copy enclosed) there is enclosed a check of the taxpayer in the amount of \$195. This should be sufficient to cover the amount still due for interest, etc. for the gift tax for the year 2009.

Kindly acknowledge receipt by signing the enclosed copy of this letter and returning same in the envelope provided.

Cordially yours,

George V. Delson, CPA

encl:

cc: Jeffrey E. Epstein

**JEFFREY E. EPSTEIN**  
6100 RED HOOK QUARTERS, STE. B3  
ST. THOMAS, VI 00802

**JPMORGAN CHASE BANK, N.A.**  
NEW YORK, NEW YORK 10017  
WWW.CHASE.COM

3252

1-2-210

2/7/2011

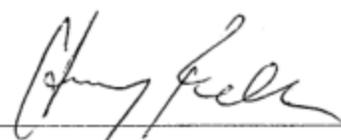
PAY TO THE ORDER OF United States Treasury

\$ \*\*195.00

One Hundred Ninety-Five and 00/100\*\*\*\*\*  
DOLLARS

United States Treasury  
Internal Revenue Service  
Cincinnati, OH 45999-0039

MEMO SS#: [REDACTED] Form 709



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739470663⑈

**JEFFREY E. EPSTEIN**  
United States Treasury  
50000 · General:50600 · Taxes:50631 · G Gift Tax balance as of December 31,2010

2/7/2011

3252  
195.00

JP Morgan Chase ckg SS#: [REDACTED] Form 709

195.00



024931

CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number: Best Time to Call:  
( ) - - - - - AM - - - - - PM

**Amount you owe: \$190.35**

• You will avoid additional penalties and/or interest if we receive your full payment by January 17, 2011

**Amount enclosed: \$195<sup>xx</sup><sub>75</sub>**

• Make payable to United States Treasury  
• Write Taxpayer Identification Number, tax period and tax form number on payment

**Correspondence enclosed**

SB 201050 0719 17509-304-99402-0

161 Internal Revenue Service  
Cincinnati OH 45999-0039

JEFFREY E EPSTEIN  
6100 RED HOOK QTRS STE 2  
ST THOMAS VI 00802-1348022



090443348 DZ EPST 51 0 200912 670 00000019035



Overpayment	\$282.00
Penalty	\$281.97
Interest	\$190.38
<b>Total Amount You Owe</b>	<b>\$190.35</b>

The following is a list of payments we have credited to your account for the above tax return and tax period:

Date	Amount	Date	Amount
04/18/2010	\$65,000.00	10/19/2010	\$9,681.00

For tax forms, instructions and information visit [www.irs.gov](http://www.irs.gov). (Access to this site will not provide you with your specific taxpayer account information.)

### Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

**Penalties: \$281.97**

#### 07 Paying Late \$281.97

We charged a penalty because you paid your taxes late. We count part of a month as a full month. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should pay your taxes by the due date. Even if you have an extension to file your tax return, you do not have additional time to pay your tax.

*(Internal Revenue Code section 6651 (a) (2))*

The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate (1/2 percent) times the principal (not to exceed 25%).

Date	No. Months	Rate/Month	Principal	Penalty
10/15/2010	06	0.50%	9,399.00	281.97
<b>Total Penalty:</b>				<b>281.97</b>

#### Removal of Penalties

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

**Reasonable Cause**

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

**Erroneous Advice from IRS**

We will remove your penalty if all the following apply:

1. You asked IRS for advice on a specific issue,
2. You gave IRS complete and accurate information,
3. You received advice from IRS,
4. You relied on the advice IRS gave you, and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement*; and (2) send it to the IRS Service Center where you filed your return.

**Interest: \$190.38**

**09 Interest**

We charged interest because you did not pay your tax on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay your tax in full. The interest rate is variable and may change quarterly. We charge interest on all penalties except estimated tax penalties.

*(Internal Revenue Code section 6601)*

The table below shows how we figured your interest. We multiplied the factor times the principal.

From Date	To Date	Days	Rate	Factor	Principal	Interest
04/15/2010	06/30/2010	76	4.0%	0.008363088	9399.00	78.60
06/30/2010	10/15/2010	107	4.0%	0.011794397	9477.60	111.78
<b>Total Interest:</b>						<b>190.38</b>

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

**19 Interest - Additional Interest Charges**

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.