



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Contact Address & Telephone
Estate & Gift, Group 1101
290 Broadway – 6th Floor
New York, NY 10007-1867

Telephone: [REDACTED]
Fax: (866) [REDACTED]

Benjamin E. Black
[REDACTED]
New York, NY 10021

Re: Gift Tax Return for 2012

Dear Mr. Black:

We are reviewing the above-captioned return and find we need more information. Please send me the following information and documents:

1. Please provide a detailed description, along with supporting documents, as to the circumstances surrounding the issuance of the promissory note for \$5,120,000 dated December 19, 2012, e.g., if a sale was involved, provide contract and closing statement.
2. Have any payments of principal or interest been made under the note?
3. Enclosed please find form 2848, Power of Attorney, if you wish to be represented in this matter.

Please provide this information or before January 15, 2015. Thank you.

Sincerely,

[REDACTED]

[REDACTED]

ID #13-25325

Cc: Thomas Turrin, CPA

Enclosures: Pub 1; form 2848; notice 609