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**From:** Richard Joslin <[REDACTED]>  
**Sent:** Tuesday, April 18, 2017 12:38 AM  
**To:** jeffrey E.  
**Subject:** Re: Re:

Were fees paid to you in 2016? Did not consider.

SE tax? Do you mean Medicare tax. LDB does not pay SE tax.=His income is exempt given that it is earned via limited partnership inter=st.

On Apr 17, 2017, at 7:16 PM, jeffrey E. <jeevacation@gmail.com <mailto:jeevacation@gmail.com>> wrote:

but what about my fees for income tax planning? = sorry to bother you , i am also reviewing what you sent=Im trying to figure out why we began the self employment tax with A=I . I dont have the calcuatios but I will fo=ard some questions later. .

On Mon, Apr 17, 2017 at 7:00 PM, Richard Joslin =span dir="ltr">> <[REDACTED]>  
<mailto:[REDACTED]> wrote:

Estate planning is generally non-dedu=tible (peronal) and any portion that would be deductible is not dedu=tible for AMT. Your agreement precludes investment advice. If Alan's fees are deductible he would itemize the p=rtion that might be planning/ deductible . However, he does not do so. Her= are a couple of cases. Last, I indicated in the past that such fees could=be deductible for the Medicare tax. You instructed to not claim the deduction.

From: jeffrey E. [mailto:jeevacation@gmail.com]  
Sent: Monday, April 17, 2017 6:27 PM  
To: Richard Joslin <[REDACTED]>  
Subject: Re: Re:

thanks . . Maybe I was mista=en, but I thought your position was that my fees for leons planning =as NOT deductible. / was it the alt min limitation. = ?

On Mon, Apr 17, 2017 at 6:24 PM, Richard Joslin <=a href="mailto:[REDACTED]" target="\_blank">[REDACTED]<=a href="mailto:[REDACTED]"> wrote:

Yes – falls under this bucket 3) in connection with the determination, collection or refund of any tax

From: jeffrey E. [mailto:[jeevacation@gmail.com](mailto:jeevacation@gmail.com)]  
Sent: Monday, April 17, 2017 6:22 PM  
To: Richard Joslin <[jeevacation@gmail.com](mailto:jeevacation@gmail.com)>>  
Subject: Re: Re:

so do we agree that a fee for filing the delinquent=8865s and other docs. would be deductible.  
? =nbsp; I think so . just checking with you.

On Mon, Apr 17, 2017 at 6:18 PM, Richard Joslin <[jeevacation@gmail.com](mailto:jeevacation@gmail.com)>  
target=\_blank" > [jeevacation@gmail.com](mailto:jeevacation@gmail.com) wrote:

The foreign filings are required reporting for income tax purposes and are to be filed with income tax return,&n=sp; Tax return prep is deductible. Whether timely or delinquent makes no difference.

From: jeffrey E. [mailto:[jeevacation@gmail.com](mailto:jeevacation@gmail.com)]  
Sent: Monday, April 17, 2017 6:15 PM  
To: Richard Joslin <[jeevacation@gmail.com](mailto:jeevacation@gmail.com)>>  
Subject: Re:

fees for audits? =fees for preparation of the 8854 delinquent returns?

On Mon, Apr 17, 2017 at 6:13 PM, Richard Joslin <[jeevacation@gmail.com](mailto:jeevacation@gmail.com)>  
target=\_blank" > [jeevacation@gmail.com](mailto:jeevacation@gmail.com) wrote:

Income tax planning and fees for services to calculate the income tax are deductible

From: jeffrey E. [mailto:[jeevacation@gmail.com](mailto:jeevacation@gmail.com)]  
Sent: Monday, April 17, 2017 6:09 PM  
To: Richard Joslin <[jeevacation@gmail.com](mailto:jeevacation@gmail.com)>>  
Subject:

are fees for tax planning deductible?

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please no=e

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