
From: Thomas Turrin [REDACTED]
Sent: Friday, October 4, 2013 9:14 PM
To: Eileen Alexanderson; 'Jeffrey Epstein'
Cc: Ada Clapp
Subject: RE: FBARs

Leon's federal return includes ALL FATCA related disclosure information.

Leon was FATCA compliant for 2011 (first year of FATCA) and will be (shortly) for 2012.

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All of Leon's foreign disclosure information is in ..except for Phaidon (for the disregarded entities). PW is getting us the Phaidon disclosure info – we should have it early next week.

I am on top of Gregor at WC.

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From: Eileen A=exanderson [redacted]
Sent: Friday, October 04, 2013 4:46 PM
To: 'Jeffrey Epstein'
Cc: Thomas Turrin; Ada Clapp
Subject: RE: FBARs

All Apollo entities are FATCA =ompliant. FATCA only applies to foreign individuals and entities.

It is up to Apollo to certify =or BRH that Leon is a US citizen, which it does.

Any entity that is foreign wil= need to file a FATCA ie. BJA=V and Phaidon.

Tom has been working with the =ax person at PWC in London to gather everything necessary for the Phaidon =elated filings. Apparently there are slightly different rules that apply to a foreign entity 100% owned by a US based indiv or ent=ty and Vinny warned that it is a bit tricky with transparent entities.

From: Jeffrey =pstein [mailto:jeevacation@gmail.=om <mailto:jeevacation@gmail.com>]
Sent: Friday, October 04, 2013 4:28 PM
To: Eileen Alexanderson
Subject: Re: FBARs

is that also a fatca complinace

On Fri, Oct 4, 2013 at 4:26 PM, Eileen Alexanderson [redacted]
[redacted]
[redacted]

I spoke to Katie Gregory and Vinny Maniscalco on the su=ject of FBARs this afternoon. Apollo prepares FBAR filings for all Apollo employees who are signatories on a foreign Apollo account.<=span>

Signatory power and ownership (greater than 50%) determ=ne whether an FBAR must be made.

Leon does not fit in either category as it relates to A=ollo entities.

While BRH Holdings LP and GP are both Cayman entities, =he accounts that distributions are made from are JPMorgan accounts in the US in the name of these Cayman entities.

Katie said Apollo does not file any FBARs for BRH at al=.

Apollo had Deloitte study this issue and provide negati=e assurance on the subject.

Similarly, all the accounts I have opened for Phaidon a=e US based accounts.

Eileen Alexanderson<=>
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