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**From:** Richard Joslin [REDACTED]  
**Sent:** Thursday, February 6, 2014 8:29 PM  
**To:** Jeffrey Epstein  
**Subject:** hold up

It is likely that it is currently an internal review/ exam vs external audit examination. That said, Tom indicated the exam began in Feb 2013 - per taxpayer practitioner line. This date may be in fact the review of the tax year 2011 return filed in Oct 2012.

Two reasons for delay in approving the credit may be:

- 1) an investment in a fund that LDB has invested in has undergone a TEFRA examination
- 2) given that the 1040 had many foreign related attachments, 60+ PFIC forms (8621), transfer to foreign corps (Form 926), foreign corp reporting (5471) and foreign partnership reporting (Form 8865).

Most of the items in #2 are recurring and show very small numbers.

Obviously, determinations in internal exams lead to decisions to have external examination. It is my understanding that notices are generally not issued to taxpayers pending internal review but this is not universally the rule.

```
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<plist version="1.0">
<dict>
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    <real>0.0</real>
    <key>date-received</key>
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    <integer>8590195713</integer>
    <key>gmail-label-ids</key>
    <array>
        <integer>5</integer>
        <integer>18</integer>
    </array>
    <key>original-mailbox</key>
    <string>imap://jeevacation@imap.gmail.com/%5BGmail%5D/All%20Mail</string>
    <key>remote-id</key>
    <string>387456</string>
</dict>
</plist>
```