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**From:** Yvonne Berger <[REDACTED]> on behalf of Brad Wechsler  
**Sent:** Tuesday, August 25, 2015 9:51 PM  
**To:** jeevacation@gmail.com  
**Cc:** [REDACTED] Richard Joslin; [REDACTED] John Castrucci  
**Subject:** Boat

Je=frey,

Ju=t to be clear:

1. The boat is owned by a foreign corporation.
3. We intend to change that status to a foreign corpor=ation for US tax purposes.
5. As per Rich J, we will file the following election =nd disclosure forms: 8832 and 926 (reflecting our conversion for tax purpo=es from a partnership to a foreign corporation) and, then, until sale of b=at, 926 and 5471 (which is an information return for US persons with respect to certain foreign corporations).<=o:p>
6. If there are issues to discuss, particularly with r=spect to the 2014 taxes and the 14-day issue, let's do it quickly wi=h Rich Joslin, Rick Bronstein and Glenn Stankee (maritime tax).=/p>