
From: Richard Kahn [REDACTED]
Sent: Friday, June 3, 2016 12:49 PM
To: Jeffrey Epstein
Subject: Tax Topics - Topic 453 Bad Debt Deduction

Yes his bad debt deduction will be reported as a capital loss on his 1040.

<https://www.irs.gov/taxtopics/tc453.html>

Sent from my iPhone

```
<?xml version="1.0" encoding="UTF-8"?>
<!DOCTYPE plist PUBLIC "-//Apple//DTD PLIST 1.0//EN" "http://www.apple.com/DTDs/PropertyList-1.0.dtd">
<plist version="1.0">
<dict>
  <key>conversation-id</key>
  <integer>78436</integer>
  <key>date-last-viewed</key>
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  <key>date-received</key>
  <integer>1464958133</integer>
  <key>flags</key>
  <integer>8590195713</integer>
  <key>gmail-label-ids</key>
  <array>
    <integer>6</integer>
    <integer>2</integer>
  </array>
  <key>remote-id</key>
  <string>617863</string>
</dict>
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```