
From: Thomas Turrin <[REDACTED]>
Sent: Thursday, April 21, 2016 1:40 PM
To: jeffrey E.
Subject: FW: STATUS OF 2013 GRATS

Jeffrey,

Below is email chain w=th Rich J.....about status of 2013 grats.

According Rich Joslin,=the grats failed and the corpus reverted to Leon.

The auditor is asking =or documentation of the annuity payments....the annuity payments=/o:p>
called for turned out =o be greater than corpus....see his response below.<=p>

I will look at the dis=ount factors from other years later today. I'm at a client unt=l later this afternoon.

Tom<=p>

From: Richard =oslin [mailto:[REDACTED]]
Sent: Monday, April 04, 2016 5:50 PM
To: Thomas Turrin
Subject: RE: STATUS OF 2013 GRATS

The annuity payment=due to LDB was far in excess of the GRAT corpus. So all GRAT corpus went t= LDB, zero to APO 1
</=pan>

From: Thomas Turrin [mailto:[REDACTED]<mailto:[REDACTED]>]
Sent: Monday, April 04, 2016 5:48 PM
To: Richard Joslin <[REDACTED]<mailto:[REDACTED]>>
Cc: Brad Wechsler <[REDACTED]<mailto:[REDACTED]>>; John Castrucci <[REDACTED]<mailto:[REDACTED]>>
Subject: RE: STATUS OF 2013 GRATS

did the grat assets (p=incipal) then revert to Leon?

From: Richard =oslin [mailto: [REDACTED] /=>]
Sent: Monday, April 04, 2016 5:42 PM
To: Thomas Turrin
Cc: Brad Wechsler; John Castrucci
Subject: RE: STATUS OF 2013 GRATS <mailto: [REDACTED] >

Correct. The =nnuity amount was greater than the assets distributed – these GRATÙs failed

From: Thomas Turrin [mailto: [REDACTED] <mailto: [REDACTED] >]
Sent: Monday, April 04, 2016 5:40 PM
To: Richard Joslin <mailto: [REDACTED] <mailto: [REDACTED] > >
Cc: Brad Wechsler <mailto: [REDACTED] <mailto: [REDACTED] > >; John Castrucci <mailto: [REDACTED] <mailto: [REDACTED] > >
Subject: STATUS OF 2013 GRATS

Rich,

Just a note ...so we are all on the same page wi=h respect to GRAT terminations:

For 2015, there were TWO GRATS that terminated:=/o:p>

1.APO1 GRAT #2 – formed 12-04-2013 – the assets at termina=ion were to pour over to the APO1 Agreement.

I saw your requests for the 2015 grat calculation=much appreciated.

Tom

THOMAS TURRIN, CPA<=p>

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