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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Monday, June 8, 2015 10:47 PM  
**To:** Thomas Turrin  
**Subject:** Re: Grantor of grantor trust

consolidate

On Mon, Jun 8, 2015 at 6:40 PM, Thomas Turrin [REDACTED] > wrote:

Jeffrey,

The instructions attached ...see page 4 specifically includes grantors of grantor trusts.

A grantor of a grantor trust is considered to be an "owner of record" ...or holder of legal title".

A trust grantor has an "ownership interest in the trust for US federal tax purposes". Leon has such ownership interest for US tax purposes. He must report the trust's income on his personal return (If Phaidon had income flowing up to the APO Declaration, he would have to report the trust income from Phaidon on his personal return. ) =u>

I understand the form is not clear in its presentation. You are required to list the accounts as if they're your own personal accounts. =A0 The form does not provide for more explanatory options.=/u>

I will also double check with our people in the morning.

THOMAS TURRIN, CPA</=>

Partner

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