
From: Jeffrey Epstein <jeevacation@gmail.com>
Sent: Tuesday, September 24, 2013 1:27 PM
To: Ada Clapp; Melanie Spinella
Subject: Re: Petition for Advisory Opinion

you did not include the fact that sales tax has been paid,=A0 already on the ites, and that he is actingin a non fircualrty capacity=A0 please re do

On Mon, Sep 23, 2013 at 12:16 PM, Jeffrey Epstein <jeevacation@gmail.c=m> wrote:

this didn't incoude the last changes non fidiciary , s=les tax already paid.etc

On Mon, Sep 23, 2013 at 10:30 AM, Ada Clapp [REDACTED] > wrote:

Jeffrey,=div>

The form is set up so that you cannot save it as a docu=ent in editable format. Whomever is representing your client and submit=ing the Petition on his, her or its behalf will either need to (i) prin= out the form and type in the information (using an Attachment), or (ii) t=pe most of the information into the form online and save it as a PDF docum=nt (the form is not flexible enough to include the lengthly response to it=m 4, so your representative will need to use an Attachment). The PDF do=ument can be printed and submitted with the Attachment.

I have attached what your client's representative m=y wish to use as responses to items 1-4.

Item=5 addresses additional redacting you may wish for your client if you inclu=e any information other than what is on the attached draft Petition.

Item 6 relates to reserving your client's right to =articipate in New York's Voluntary Disclosure and Compliance program w=th respect to the subject of the advisory opinion. As you may know, thi= program is designed to encourage taxpayers to come forward and declare un=aid taxes in exchange for NY not imposing penalties or bringing criminal c=arges. I do not know if there is any downside to reserving the ability =o participate in the VDC program-- but it would only apply to sales and us= tax relating to your client's having substituted tangible personal pr=erty into a grantor trust in exchange for other property. If your clie=t has not done this, perhaps it makes no sense to reserve this right. I=am not sure if it "looks suspicious" to check this box. Pe=haps Alan has a better feel for this?

Your representative will also need to fi=l out page 3 of the Petition which is the Power of Attorney and make the r=quired declaration.

Ada Clapp

=span style="font-size:7.5pt">Black Family Partners
c/o Apollo Management
9 W 57th Street
=span style="font-size:7.5pt">New York =Y 10019
=span style="font-size:7.5pt">phone: [REDACTED]
[REDACTED]

=RS Circular 230 Disclosure:

Pursuant to IRS regulations, I inform you that any tax advice contained in this communication (including attachments) is not intended or written to be used, and cannot be used by any person or entity for the purpose of (i) avoiding tax related penalties imposed by any governmental tax authority, or (ii) promoting, marketing or recommending to another party any transaction or matter discussed herein. I advise you to consult with an independent tax advisor on your particular tax circumstances.

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On Sep 23, 2013, at 6:53 AM, Jeffrey Epstein <jeevacation@gmail.com>= wrote:

please fill out the advisory opinion form= I suggest using the concept that the settlor is exercising administrative powers

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