
From: Thomas Turrin <[REDACTED]>
Sent: Tuesday, May 21, 2013 12:15 PM
To: Jeffrey Epstein
Subject: RE: Re:

Jeffrey,

The reporting of gifts made by Leon on his return on=y is correct...

Under Section 2513(a) of the Code, a gift by a husband to a third party =s considered to be made one-half by him and one-half by

his wife as long as she is a citizen or resident of the US. =u>However, this rule applies only if both spouses have signified their con=ent to its application.

When the wife does not consent, the gift is from the husband only. =

I would, however, recommend that a different account=be set up (not joint) – or perhaps a type of discretionary trust cou=d be set up from which

gifts can be made to whomever the grantor wishes ☐=11; with no disclosure of donees on gift tax return necessary...the gi=t to the trust would

be the reportable gift – I would discuss with =state and trust counsel. Trustee would make gifts in its discretion =rom trust account.

Best,

Tom

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From: Jeffrey =pstein [mailto:jeevacation@gmail.com]

Sent: Monday, May 20, 2013 5:03 PM

To: Thomas Turrin

Subject: Re:

if the money comes from a joint acct, isn't it consid=red a 50/50 gift?

On Mon, May 20, 2013 at 4:35 PM, Thomas Turrin <= href="mailto:[REDACTED]" target="_blank">[REDACTED] </=>> wrote:

It is my understanding that Leon signs =ll checks and makes all decisions regarding the account in question. </=pan>

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From: Jeffrey Epstein [mailto:jeevacation@gm=il.com <mailto:jeevacation@gmail.com>]
Sent: Monday, May 20, 2013 2:40 PM
To: Thomas Turrin
Subject:

it appears many if not all of leons gifts were made from a joint b=nk acct. ? were you aware of this, ? isn't half the gif= attributable to Debra?

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