
From: Eileen Alexanderson <[REDACTED]>
Sent: Saturday, November 17, 2012 4:44 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: Re: [WARNING: MESSAGE ENCRYPTED]FW: Leon Black - form 709

Tom will answer but he definitely used some of the \$1.7 this year.

From: McCaffrey, Carlyn [REDACTED]
Sent: Saturday, November 17, 2012 07:45 AM
To: [REDACTED]; Eileen Alexanderson
Cc: Kirschner, Elyse <[REDACTED]>; Jeffrey Epstein <jeevacation@gmail.com>
Subject: [WARNING: MESSAGE ENCRYPTED]FW: Leon Black - form 709

Leon's 709 shows that he still had \$1.74 million of gift tax credit left at the beginning of 2012. Can one of you check to see if he's made any taxable gifts during 2012 so that we know how much he has left.

If he hasn't made any further gifts, the simplest approach is probably to have him make a gift to his 1997 GST exempt trust.

Carlyn S. McCaffrey | Partner
McDermott Will & Emery LLP | [REDACTED], New York, NY 10173
[REDACTED] | [REDACTED] <[REDACTED]> | www.mwe.com <<http://www.mwe.com>>

From: Kirschner, Elyse
Sent: Friday, November 16, 2012 5:58 PM
To: McCaffrey, Carlyn
Subject: FW: Leon Black - form 709

Here's Leon's 2011 gift tax return (the code to open the return is 10018).

Leon used \$1.0 million of his gift tax credit through 2010. In 2011, he made taxable gifts of \$2.374 million. So, he still has about \$1.74 million of his credit left.

He used \$3.5 million of his GST exemption.

He should just make a gift of \$1.5 million to his 1997 GST exempt trust.

Elyse G. Kirschner | Partner
McDermott Will & Emery LLP | [REDACTED], New York, NY 10173
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From: Thomas Turrin ([REDACTED])
Sent: Friday, November 16, 2012 5:34 PM
To: Kirschner, Elyse
Subject: RE: Leon Black - form 709

Elyse,

The p/w is my office zip code.

I will send Debra's on Monday.

Best,

Tom

THOMAS TURRIN, CPA

Partner

Raich Ende Malter & Co. LLP
[REDACTED]

New York, New York 10018

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Email: [REDACTED] <[REDACTED]>

Website: www.rem-co.com <<http://www.rem-co.com>>

From: Kirschner, Elyse [mailto:[REDACTED]]

Sent: Friday, November 16, 2012 3:55 PM

To: Thomas Turrin

Subject: RE: Leon Black

Thanks. Can you send me Debra's too?

Elyse G. Kirschner | Partner

McDermott Will & Emery LLP | [REDACTED], New York, NY 10173

[REDACTED] | [REDACTED] <[REDACTED]> | www.mwe.com
<<http://www.mwe.com>>

From: Thomas Turrin [mailto:[REDACTED]]

Sent: Friday, November 16, 2012 3:54 PM

To: Kirschner, Elyse

Subject: RE: Leon Black

I will forward it to you a little later.

THOMAS TURRIN, CPA

Partner

Raich Ende Malter & Co. LLP

[REDACTED]

New York, New York 10018

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Email: [REDACTED] <[REDACTED]>

Website: www.rem-co.com <<http://www.rem-co.com>>

From: Kirschner, Elyse [mailto:[REDACTED]]

Sent: Friday, November 16, 2012 3:21 PM

To: Thomas Turrin

Subject: Leon Black

Tom,

Do you have a copy of Leon's 2011 gift tax return?

Thanks.

Elyse

Elyse G. Kirschner | Partner
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