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**From:** Thomas Turrin <[REDACTED]>  
**Sent:** Monday, June 3, 2013 10:03 PM  
**To:** Jeffrey Epstein  
**Subject:** plane

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Jeffrey,

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YES – it's possible to utilize form 3115 to make an "automatic" accounting method change with respect to the claiming of previously unclaimed

bonus depreciation. Such change would be a negative adjustment to income (in year of accounting change) for under-claimed bonus depreciation.

But in making this accounting change there is a presupposition that the aircraft was "in service" and reported on his 2011 tax return without bonus

depreciation.

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It may be that the aircraft might have been "placed in service" for business use in 2012. We need to review the records I mentioned in

my Friday email to fully evaluate.

<=p>

Best, />

<=p>

Tom

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THOMAS TURRIN, CPA <=o:p>

Partner



New York, New York 1008



Website: [www.rem-co.com](http://www.rem-co.com) <<http://www.rem-co.com>> <=p>

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From: Jeffrey Epstein [mailto:[jeevacation@gmail.com](mailto:jeevacation@gmail.com)] <<mailto:jeevacation@gmail.com>> ]

Sent: Friday, May 31, 2013 7:06 PM

To: Thomas Turrin

Subject: Re:

have you used 3115 before , i don't think that requires an amended return ,

On Fri, May 31, 2013 at 6:24 PM, Thomas Turrin <[\[redacted\]](mailto:[redacted])> wrote: <= href="mailto:[redacted]" target="\_blank" [redacted]>

Jeffrey,

Once I have the purchase docs, entity structure and 2011 financial data (including usage data), I'll evaluate filing an amended return. Business use percentage will be a key factor re: deductibility of bonus depreciation.

Best,

Tom

Sent from my Verizon Wireless 4G LTE DROID

Jeffrey Epstein <jeevacation@gmail.com <mailto:jeevacation@gmail.com> > wrote:

tom the plane was purchased in 8 / 2011. that year bonus depreciation was allowed. can we use t=e form 3115 to claim it now.? in 2011 there =as also bonus depreciation of 100per cent for certain aircraft. not =ure if this applies to leons. we will get the full purchase docs next week

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