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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 100-8

[REDACTED]

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

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From: Jeffrey =pstein [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 thin= that requires an amendmed return ,

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

Jeffrey,

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

Best,

Tom

Sent from my Verizo= 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 the form 3115 to claim it now.? in 2011 there was also bonus depreciation of 100 per cent for certain aircraft. not sure if this applies to leons. we will get the full purchase docs next week

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