
From: jeffrey E. <jeevacation@gmail.com>
Sent: Monday, September 25, 2017 3:27 PM
To: Melanie Spinella
Subject: HE is reading articles and sending questions THIS IS NOT SCHOOL

From: Joseph Vinciguerra [mailto: [REDACTED]]
Sent: Monday, September 25, 2017 10:43 AM
To: Wimer, Ruth
Cc: Deyoe, David; Barry J. Cohen; John Castrucci
Subject: FET Question

Hi Ruth,

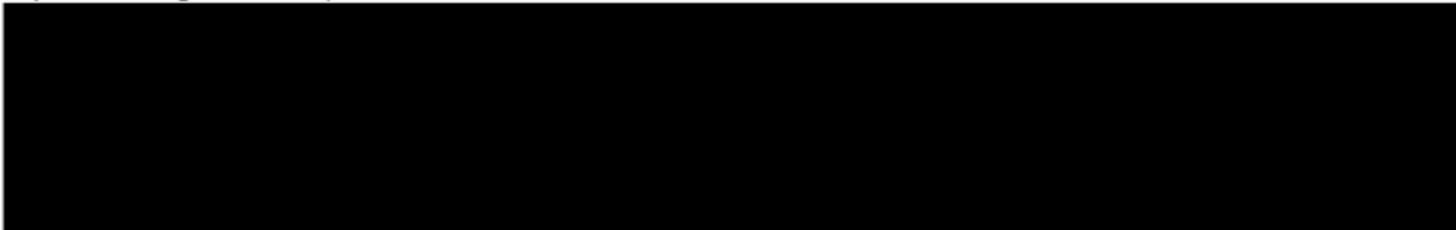
We had previously discussed how Part 91 operations were not subject to FET. Take a look at the attached article, specifically the highlighted section on page 4. In reading the CCA the article refers to (also attached), it seems like the IRS is taking the position that management agreements under Part 91 operations are subject to FET. Being that the CCA is from 2012, I would think there has been some time to sort through the IRS' position. What are your thoughts on this and how it could apply to our structure?

Thanks.

Joe

Joseph M. Vinciguerra |

Tax Director & Tax Counsel |
Elysium Management LLC |



--

=A0 please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of JEE Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to jeevacation@gmail.com <<mailto:jeevacation@gmail.com>> , and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved

--94eb2c1924141859d8055a052f2b-- conversation-id 29949 date-last-viewed 0 date-received 1506353195 flags 8590195713 gmail-label-ids 7 remote-id 753162