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**From:** Barry J. Cohen [REDACTED]  
**Sent:** Tuesday, September 19, 2017 2:28 PM  
**To:** jeffrey E.  
**Subject:** "Tax Counsel"--PRIVILEGED AND CONFIDENTIAL

As I thought about your advice on Joe V's use of "Tax Counsel", I'm not sure I followed your logic. Joe V does not use this title on the tax return as he is not the preparer. As to emails, if they pertain to legal advice, they will be privileged, and the IRS cannot see them. I guess you are saying to the extent his emails (a) say "tax counsel", (b) are not privileged, and (c) subpoenaed, the IRS could see that Joe characterizes himself as "tax counsel" and insist on talking to him instead of one of our tax advisers who may be more appropriate. Right?

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