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**From:** Richard Kahn <[REDACTED]>  
**Sent:** Thursday, September 7, 2017 5:01 PM  
**To:** jeffrey E.  
**Subject:** Casualty Losses as Itemized Deduction

i reviewed with Alan and non business losses are deductible for any amounts over 10% of AGI (2017 AGI thru July 31st as projected to be 15,000,000) business casualty losses do not have 10% threshold (STC office at LSJ and AYH)

i spoke with thomas ukamel from ayh and he said they lost trees, flagpole, fencing and dock lanking - he mentioned that building roofs were intact and only 1 they hough was leaking..  
thomas did not want to commit o anything and wanted to stay in touch - they were curious when airport ill be open to bring down a crew he said his was all based on visual inspection and subject to hange..  
thomas mentioned he had ability to source aterials from trinidad (something we may want to pursue once we know ur damages..)

<https://www.irs.gov/taxtopics/tc515.html>

<https://www.irs.gov/pub/irs-pdf/f4684.pdf>  
<https://www.irs.gov/pub/irs-pdf/i4684.pdf>

<https://www.irs.gov/newsroom/top-10-tips-for-deducting-losses-from-a-disaster>

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