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**From:** Richard Kahn <[REDACTED]>  
**Sent:** Thursday, September 7, 2017 5:50 PM  
**To:** jeffrey E.  
**Subject:** Re: Casualty Losses as Itemized Deduction

as i read more we can carry back this loss to preceding year =016 (not yet filed) which will have much lower AGI (somewhere in range =f 4-5mm) which will yield a larger itemized deduction thus creating a =arger 2016 refund..

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[REDACTED]

On Sep 7, 2017, at 1:01 PM, Richard Kahn [REDACTED] > wrote:

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

i spoke with thomas mukamel from ayh =nd he said they lost trees, flagpole, fencing and dock planking - he =entioned that building roofs were intact and only 1 they though was =eaking..

thomas did not want to commit to anything =nd wanted to stay in touch - they were curious when airport will be =pen to bring down a crew

he said this was =ll based on visual inspection and subject to change..

thomas mentioned he had ability to source materials from =rinidad (something we may want to pursue once we know our =amages..)

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

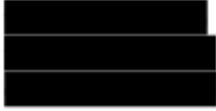
<https://www.irs.gov/pub/irs-pdf/f4684.pdf>

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

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

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