
From: Barry J. Cohen [REDACTED]
Sent: Sunday, August 13, 2017 11:36 PM
To: jeffrey E.
Subject: Re: [External] Re: hopefully helpful

Ok

Sent from my iPhone

On Aug 13, 2017, at 5:02 PM, jeffrey E. <jeevacation@gmail.com<mailto:jeevacation@gmail.com>> wrote:

Corp owned

On Sun, Aug 13, 2017 at 2:34 PM Barry J. Cohen [REDACTED] wrote:

Note that the article you sent says that good records should be kept. See below. Also it seems to apply mostly to employee related travel. I would have thought that our concern is non-employee related travel. Perhaps your point is that much of his non-reimbursed Apollo travel is nevertheless Apollo related.

"Good record keeping for each business trip will go a long way in demonstrating how the use of a private aircraft helped to benefit your business by allowing for expanded customer contacts and flexibility in scheduling."

Sent from my iPhone

On Aug 5, 2017, at 8:02 AM, jeffrey E.

<jeevacation@gmail.com<mailto:jeevacation@gmail.com><mailto:jeevacation@gmail.com<mailto:jeevacation@gmail.com>>= wrote:

After fridays discussion

<https://www.aopa.org/training-and-safety/pic-archive/aircraft-ownership/business-justification-aircraft-expenses>

I suggest you focus on large issues first. . the discussions re personal=use of plane . parties travel. may be relevant at the tippy top of the margins but these answers should flow from the structure. On what for= will you use the deduction. ? which business. , its structure. different businesses etc.

Barry , what you will find is that there is very few answers to be found=on point as people in leons position rarely make cases to tax court. exception being estate issues. . planes owned by farmers salesman, bankers. are usually small planes. meaningless to leons issue. large big gets are usually owned by corporations. . the facts. there are approximately 400,000 planes in the states. out of that large number only about 13,000 total private jets. out of that class only 2000 large jets and=most owned by corporations. how many people have business of leons size=. not including his art work.

You asked , me what do we do now. as I told Brad years ago. First and foremost is accurate numbers presented in an organized fashion. =that is 80 percent of the grunt work. Once all the numbers are in shape = ie materials for the building of the financial architecture. . Leons =goals must be addressed and programmatic . this takes hours of discussion. . next . plans are drawn up, . modifications are made, issues of=sec regulation, tax, control, succession mechanics. all need to be planned and adjusted to meet the goals.

You need to recognize that there are few , very few examples of the use that in leons case needs to be re built. most people with leons wealth have a serious family office with a huge stock portfolio. , not art.= and of those , few hold dormant assets ie apollo. . Its been ten years since apollo went public. and the house needs total renovation.

up=rades in tech, security, and the family has changed all very similar t= architecting a house after the children have grown and left.

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