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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Monday, April 17, 2017 10:15 PM  
**To:** Richard Joslin  
**Subject:** Re:

fees for audits? fees for preparation of the 8854 delinquent returns?

On Mon, Apr 17, 2017 at 6:15 PM, Richard Joslin <[REDACTED] <mailto:[REDACTED]>> wrote:

Income tax planning and fees for services to calculate the income tax are deductible

From: jeffrey E. [mailto:jeevacation@gmail.com]  
Sent: Monday, April 17, 2017 6:09 PM  
To: Richard Joslin <[REDACTED] <mailto:[REDACTED]>>  
Subject:

are fees for tax planning deductible?

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please no=

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