
From: jeffrey E. <jeevacation@gmail.com>
Sent: Monday, April 17, 2017 10:20 PM
To: Alan S Halperin
Subject: Fwd:

is it your position that a summary of the trust document=C2 with a note that says full document available upon request. and attached to a tax return leaves it open to be deemed / not adequately disclosed ??!

----- forwarded message -----

From: Thomas Turrin <[REDACTED]> <mailto:[REDACTED]> >
Date: Mon, Apr 17, 2017 at 6:17 PM
Subject: RE:
To: "jeffrey E." <jeevacation@gmail.com <mailto:jeevacation@gmail.com> >

It is considered "best practice" to attach the complete trust document. You=>

avoid running afoul of adequate disclosure. Some agent could "deem" a brief summary of the trust to be inadequate. This issue is avoided by having the trust document attached.

I'm sure Alan Halperin would agree.

From: jeffrey E. [mailto:jeevacation@gmail.com <mailto:jeevacation@gmail.com>]
Sent: Monday, April 17, 2017 5:58 PM
To: Thomas Turrin
Subject:

Note that the Form 709 instructions also indicate that either a copy of the trust document or a brief summary of the trust provisions should be attached to the 709 if there are any trust gifts reported. I haven't seen the IRS question the absence of this; but technically, the gift has not been "adequately disclosed" without this attachment, meaning that the statute of limitations never begins to run on the return.

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please note

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=A0 please note

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