
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 atta=hed to a tax return leaves it open to be deemed / =ot adequately disclosed ??!

----- =orwarded message -----

From: Thomas =urrin <[REDACTED] <mailto:[REDACTED]>>>
Date: Mon, Apr 17, 2017 at 6:17 PM
Subj=ct: RE:
To: "jeffrey E." <jeevacation@gmail.com <mailto:jeevacation@gm=il.com>>

It is considered =9Cbest practice" to attach the complete trust document. You<=> avoid running afoul of ad=quate disclosure. Some agent could "deem =9D a brief summary of the trust to be inadequate. T=is issue is avoided by having the trust document attached.

I'm sure Alan Hal=erin would agree.

From: jeffrey =. [mailto:jeeva=ation@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 th=t either a copy of the trust document or a brief summary of the trust provisions shoul= be attached to the 709 if there are any trust gifts reported. I ha=en't seen the IRS question the absence of this; but technically, t=e gift has not been "adequately disclosed" without this attachment, meaning that the statute of limitations never beg=ns to run on the return.

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please no=e

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--001a11c11f168b5e6d054d6431f0-- conversation-id 47223 date-last-viewed 0 date-received 1492467606 flags 8590195713 gmail-label-ids 7 6 remote-id 705991