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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Monday, April 17, 2017 10:29 PM  
**To:** Richard Joslin  
**Subject:** Re: Re:

and the fees for structuring the phaidon transaction. ? =A0 as part of his income tax planning.? I think so. dont=you?

On=Mon, Apr 17, 2017 at 6:25 PM, Richard Joslin <RJoslin@elysllc.com&g=; wrote:

I will get you the backup for estate =lanning nondeductibity

**From:** jeffrey E. [mailto:jeevacation@gmail.com]  
**Sent:** Monday, April 17, 2017 6:18 PM  
**To:** Richard Joslin <[REDACTED] <mailto:[REDACTED]>>  
**Subject:** Re:

order to be deductible, the IRS <<http://www.investopedia.com/terms=i/irs.asp>> requires that estate planning fees <<https://www.irs.gov/pub/irs-pdf/p550.pdf>> must be paid: (1) for the production or collection=of income; (2) for the management, conservation or maintenance of property=held for the production of income; or (3) in connection with the determina=ion, collection or refund <<http://www.investopedia.com/terms/r/refund.asp>> of any tax.

So how might this apply to estate planning fees? If, for example, the estate plan <<http://www.investopedia.com/advisor-network/articles/051716/why-it-so-important-update-your-estate-plan/>> involves advice on the construction of income generating in=truments, such as an income trust <<http://www.investopedia.com/terms/i/incometrust.asp>>, or provides guidance on the use of property transf=er methods to avoid Federal or State Estate or Inheritance tax <<http://www.investopedia.com/terms/e/estatetax.asp>>, these would meet the I=S restrictions for the ability to deduct such expenses. Other examples mig=t include investment advice <<http://www.investopedia.com/terms/i/investment-advice.asp>> for trusts held by the estate, trust tax=preparation fees and account custodial fees while held by the estate

Read more: Are estate planning fees tax deductible? | In=estopedia <<http://www.investopedia.com/ask/answers/113015/are-es=ate-planning-fees-tax-deductible.asp#ixzz4eY1kslWb>> [<span> <a href="http://www.investopedia.com/ask/answers/113015/are-estate-planni=g-fees-tax-deductible.asp#ixzz4eY1kslWb">](http://www.investopedia.com/ask/answers/113015/are-estate-planning-fees-tax-deductible.asp#ixzz4eY1kslWb)

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On Mon, Apr 17, 2017 at 6:13 PM, Richard Joslin <a href="mailto:[REDACTED]" target="\_blank">[REDACTED]</a> 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=e

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