

---

**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 nondeductibility

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=r 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#ixzz4eY1ksIWb>>  
<http://www.investopedia.com/ask/answers/=13015/are-estate-planning-fees-tax-deductible.asp#ixzz4eY1ksIWb><=span> <<http://www.investopedia.com/ask/answers/113015/are-estate-planni=g-fees-tax-deductible.asp#ixzz4eY1ksIWb>>

Follow us: Investopedia on Facebook <<http://ec.tynt.com/b/rf?id=arwjQmCEqr4l6Cadbi-bnq&a=p;u=Investopedia>>

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

Income tax planning and fees for serv=ces 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?

--

please no=e

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of JEE

Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to jeevacation@gmail.com <mailto:jeevacation@gmail.com> , and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved

--

please no=e

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of JEE

Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to jeevacation@gmail.com <mailto:jeevacation@gmail.com> , and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved

--

=A0 please note

The information contained i= this communication is confidential, may be attorney-client privileged,=may constitute inside information, and is intended only for the use =f the addressee. It is the property of JEE Unauthorized use, disclos=re or copying of this communication or any part thereof is strictly pro=ibited and may be unlawful. If you have received this communication =n error, please notify us immediately by return e-mail or by e-mail to =a href="mailto:jeevacation@gmail.com" target="\_blank">jeevacation@gmai=.com, and destroy this communication and all copies thereof, inc=uding all attachments. copyright -all rights reserved

--001a11c154b8847f97054d6452a8-- conversation-id 47222 date-last-viewed 0 date-received 1492468160 flags 8590195717 gmail-label-ids 7 6 remote-id 706013