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**From:** Richard Joslin <[REDACTED]>  
**Sent:** Monday, April 17, 2017 11:02 PM  
**To:** Jeffrey E.  
**Subject:** RE: Re:

This was a sale and should be claimed in the year of sale as reduction of sales proceeds (cost of sale).

From: Jeffrey E. [mailto:jeevacation@gmail.com]  
Sent: Monday, April 17, 2017 6:29 PM  
To: Richard Joslin <[REDACTED]>  
Subject: Re: Re:

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

On Mon, Apr 17, 2017 at 6:25 PM, Richard Joslin <[REDACTED] <mailto:[REDACTED]>> wrote:

I will get you the backup for estate planning nondeductibility

From: Jeffrey E. [mailto:jeevacation@gmail.com <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 determination, 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-its-so-important-update-your-estate-plan/>> involves advice on the construction of income generating instruments, such as an income trust <<http://www.investopedia.com/terms/i/incometrust.asp>>, or provides guidance on the use of property transfer methods to avoid Federal or State Estate or Inheritance tax <<http://www.investopedia.com/terms/e/estatetax.asp>>, these would meet the IRS restrictions for the ability to deduct such expenses. Other examples might 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? | Investopedia  
<<http://www.investopedia.com/ask/answers/113015/are-estate-planning-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 <[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](mailto:jeevacation@gmail.com) <mailto:[jeevacation@gmail.com](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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