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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Monday, April 17, 2017 9:58 PM  
**To:** Thomas Turrin

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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=C2 please note

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