
From: Richard Joslin [REDACTED]
Sent: Saturday, March 22, 2014 3:14 AM
To: Jeffrey Epstein
Subject: Re:
Attachments: Untitled attachment 00222.pdf; Tax Deferred Exchanges of Art and Other Collectibles.pdf

Re Loan and Re Disqualified QI

A loan to a QI or Exchange Accommodation Titleholder is permitted in a reverse exchange based on Rev Proc 2000-37.

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.03 =missible Agreements. Property will not fail to be treated as being =eld in a QEAA as a result of any one or more of the following legal or con=tractual arrangements, regardless of whether such arrangements contain term= that typically would result from arm's length bargaining between un=elated parties with respect to such arrangements:\

- (1) An exchange accommodation titleholder that satisfies the requireme=ts of the qualified intermediary safe harbor set forth in §1.1031(k)–1(g)(4) may enter into an exchange agreement with the taxpayer to serve =s the qualified intermediary in a simultaneous or deferred exchange of the=property under § 1031;
- (2) The taxpayer or a disqualified person guarantees some=or all of the obligations of the exchange accommodation titleholder, incl=ing secured or unsecured debt incurred to acquire the property, or indemni=ies the exchange accommodation titleholder against costs and expenses;
- (3) The taxpayer or a disqualified person loans or advanc=s funds to the exchange accommodation titleholder or guarantees a loan or =dvance to the exchangeaccommodation titleholder;

Re Disqualified QI

I am looking to see if Gagosian transacted with Blacks within 2 year w=ndow. The Bryan Cave article references the Weirbicki article a=d expands analysis [http://www.bryancave.com/files/Publication/8e2abb2a-1093-490f-af90-0cec7496697e/Presentation/PublicationAttachment/961d6f73-1c5c-43cb-88=6-1295b5942efd/Tax%20News%20and%20Developments%20\(Fall%202013\).pdf](http://www.bryancave.com/files/Publication/8e2abb2a-1093-490f-af90-0cec7496697e/Presentation/PublicationAttachment/961d6f73-1c5c-43cb-88=6-1295b5942efd/Tax%20News%20and%20Developments%20(Fall%202013).pdf)
[http://www.bryancave.com/files/Publication/8e2abb2a-1093-490f-af90-0cec7496697e/Presentation/PublicationAttachment/961d6f73-1c5c-43cb-8e6-1295b5942efd/Tax%20News%20and%20Developments%20\(Fall%202013\).pdf](http://www.bryancave.com/files/Publication/8e2abb2a-1093-490f-af90-0cec7496697e/Presentation/PublicationAttachment/961d6f73-1c5c-43cb-8e6-1295b5942efd/Tax%20News%20and%20Developments%20(Fall%202013).pdf)

I attach articles by same author (one a panel discussion with Treasury=IRS) re 1031 and art. I am researching sales tax NY issue and reading exca=nge doc to see compliance with Rev Proc and QI/ EAT safe harbor. =

On Fri, Mar 21, 2014 at 5:30 PM, Jeffrey Epstein=<jeevacation@gmail.com <mailto:jeevacation@gmail.com>> wrote:

<http://www.aristitle.com/news/docs/TrustandEstatesArticle.pdf>
<http://www.aristitle.com/news/docs/TrustandEstatesArticle.pdf> appears to eliminate gagosian as=a QI

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