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**From:** Richard Joslin <[REDACTED]>  
**Sent:** Wednesday, April 23, 2014 10:00 AM  
**To:** Jeffrey Epstein  
**Subject:** FW: Use tax  
**Attachments:** FORM IT-135 - DETAIL - BACK UP FOR ST-140.pdf

Tom did not fill out Form ST-135 when returns filed nor has he done so=when use tax paid with IT-201 (similar disclosure requirements). I w=ll provide agent with info today

From: Thomas Turrin [mailto:[REDACTED]]  
Sent: Monday, April 21, 2014 12:56 PM  
To: Richard Joslin  
Cc: tax  
Subject: FW: Use tax

Rich,

I received a call from=NYS Sales Tax re: ST-140 filed last week...for the 97 Famil= Trust.

They want a form IT-13= attached showing the detail of the total purchases shown on  
form ST-140.

I suspect that they wi=ll want the same for the 2006 Family Trust.

The NYS agent (Kevin B=rry) said he is not holding up the processing of the ST-140... he=simply asked that the  
IT-135 be completed an= mailed...to be sent to ...

Att: Mr. Kevin B=rry...at the address below...

=nbsp;

NYS TAX DEPARTMENT<=p>

TRANSACTION DESK AUDIT BUREAU —=CASUAL SALES UNIT

W A HARRIMAN CAMPUS=/p>

BUILDING 9, ROOM 328

ALBANY NY 12227

You probably don—t need us to prepare this form...but we will prepare if you =ish us to (form attached).

Technically, this form=should be attached to IT-201 also, though, we've never been ask=d for it before...  
even by NYS auditor on=the audit of 09 and 10.

Let me know if you wan= help with this.

Tom<=p>

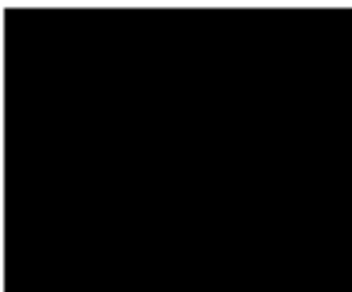
THOMAS TURRIN, CPA<=p>

Partner

Raich Ende Malter & =o. LLP

1375 Broadway<=o:p>

New York, New York =0018



[REDACTED]

Website: www.rem-co.com<=p>

From: Richard =oslin [r [REDACTED]]  
Sent: Thursday, April 10, 2014 4:10 PM  
To: Thomas Turrin; Abel Goce  
Cc: Eileen Alexanderson; Richard D'Agostino; tax  
Subject: Use tax <[REDACTED]>

We will be paying use tax – unlike the past, t=e trusts will pay their own use tax on their acquisitions.

Numbers are not 100% final but very close for the tr=sts and LDB/DRB may go up slightly.

We need to pay by April 15 and we need to pay via ex=ension or by filing use tx return. The thought is not to file a fidu=ary income tax return for Federal as the 1997 Trust is ending via decanti=g in 2014. The 1997 Trust has an EIN number and can file a fiduciary return under the grantor trust reporting r=les. The 2006 Trust does not have an EIN and under the grantor trust=reporting rules, all income/expense items are reported on grantor'襲即憎?・鱉?鴈`鈔 齧 呵底?癩?鈿?肅繖 湔樞r流・碩霍

Ergo, the Trusts will file ST-140; LDB will pa= use tax with IT-201. Please put these numbers on the forms/ extension ☐=11; I will triple check the trusts to have the amount 100% accurate</=:p>

ACQUISITIONS - 2013

USE TAX PAYABLE

TOTAL

FY 2013=o:p>

FY 2013=o:p>

USE

ACQUISITION

TAX

LDB

=nbsp; 5,957,978

=nbsp; &nb=p; 528,771

NARROWS

=nbsp; 41,497,678

=nbsp; 3,682,919 =/o:p>

=nbsp; 4,211,690 =/o:p>

BLACK FAMILY 1997 TRUST

=nbsp; 9,673,690

=nbsp; &nb=p; 858,540

BLACK FAMILY 2006 TRUST

=nbsp; 4,675,500

=nbsp; &nb=p; 414,951

[http://www.tax.ny.gov/pubs\\_and\\_bul=s/tg\\_bulletins/st/use\\_tax\\_for\\_individuals.htm](http://www.tax.ny.gov/pubs_and_bul=s/tg_bulletins/st/use_tax_for_individuals.htm)  
<[http://www.tax.ny.gov/pubs\\_and\\_bulls/tg\\_b=lletins/st/use\\_tax\\_for\\_individuals.htm](http://www.tax.ny.gov/pubs_and_bulls/tg_b=lletins/st/use_tax_for_individuals.htm)>

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Richard Joslin

CFO

Elysium Management LLC

445 Park Ave

Ste. 1901

New York, NY 10022



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