

**From:** <[REDACTED]>  
**To:** [REDACTED]  
**Subject:** Re: Jeffrey Epstein  
**Date:** Tue, 10 May 2016 20:05:47 +0000

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Hi [REDACTED]

No, I believe a day that Jeffrey travels from the U.S. to France will still count as a U.S. day (and if from New York, a New York day). Likewise on the return. The distinction as I understand it is now up to 30 days in which he is neither in the U.S. nor the V.I. will be considered V.I. days

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**From:** [REDACTED]  
**To:** Larry Delson <[REDACTED]>  
**Sent:** Tuesday, May 10, 2016 3:55 PM  
**Subject:** Re: Jeffrey Epstein

Hi Larry! thank you so much for this...appreciate you looking in to it for us...This now being the case, the day that JE travels from the US to, say, France, and the day he flies back from, France, these days are also now counted at VI days and not US days...if he is flying from NY however, the day will still be considered a NY day...correct?

On May 10, 2016, at 1:55 PM, <[REDACTED]> <[REDACTED]> wrote:

Hi [REDACTED]

I admit that I am no expert on this presently but there appear to be new regs that would impact Jeffrey and which I have copied information from the current IRS publication. However, as I read it, it applies toward the count on VI days when Jeffrey is neither in the U.S. nor the VI so yes, when he is in France, for example, these days, up to 30, would count toward VI days.

**4. Any day (up to a total of 30 days) that you are outside the relevant possession and the United States for business or personal travel, but this rule: a. Applies only to tax years that begin after August 26, 2015, so if you are on a calendar year basis (your tax year ends December 31), this rule will not apply to the 2015 income tax return due April 18, 2016, but may apply to income tax returns you file for tax year 2016, and later years), b. Applies only if the number of days you are considered present in the United States is equal to or exceeds the number of days you are considered present in the relevant possession (determined without regard to the rule in this section (4)), and c. Does not apply for purposes of calculating the minimum 60 days of presence in the relevant possession that is required for the 549day presence test (see Presence Test, earlier).**

Let me know if you wish to speak.

Best

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**From:** [REDACTED] >  
**To:** Larry Delson <[REDACTED]>  
**Sent:** Monday, May 9, 2016 2:49 PM  
**Subject:** Re: Jeffrey Epstein

Ok, that would be great as we are trying to total things up...  
he believes that now when he travels from the US to Paris (abroad) it is like he is traveling from the VI to abroad and counts as an abroad day... 'speak' tomorrow!

On May 9, 2016, at 2:40 PM, <[REDACTED]> <[REDACTED]> wrote:

Hi [REDACTED]

I am well thank you. I hope you are as well.

Sorry I missed your call.

Generally speaking, if Jeffrey travels from NY to Europe, that will count as a US day and a New York day. However, if he flies from the VI to Europe they count as VI days.

I am not familiar if there are no regs but I can check tomorrow when I am back in the office

Best

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**From:** [REDACTED] >  
**To:** Larry Delson <[REDACTED]>  
**Sent:** Monday, May 9, 2016 2:07 PM  
**Subject:** Jeffrey Epstein

Hi Larry...Hope you are well.

Jeffrey says now when he goes abroad (Paris) the days are counted toward LSJ days...I am

wondering if the travel days still count as US as well as NY days or are they now abroad days which count toward LSJ days/NY days (I know if JE has one foot in NY no matter how long, could be a minute, NY wants us to count them as a day in NY)

Hopefully I am being clear!????

Thanks! [REDACTED]