

To: Melanie Spinella [REDACTED]
From: Jeffrey Epstein
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Subject: please show him

Elements of Taxpayer Carelessness Inviting Section 2036 Attack

Here are the elements of carelessness that contribute to the taxpayers' FLPs being subjected to Sec. 2036 attack:

- *Commingling of FLP and personal funds
- *Not dealing at arm's-length with the FLP
- *Making disproportionate, or non-pro-rata distributions to taxpayer
- *Leaving taxpayer with insufficient personal assets after FLP transfer
- *General partner does not manage FLP

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