
From: Richard Kahn <[REDACTED]>
Sent: Thursday, December 7, 2017 7:19 PM
To: jeffrey E.
Subject: Fwd: 2016 tax payments

Importance: High

Richard Kahn
HBRK Associates Inc.
575 Lexington Avenue 4th Floor
New York, NY 10022
[REDACTED]

Begin forwarded message:

From: =/b>[REDACTED]>

Subject: =/b>FW: 2016 tax =ayments

Date: =/b>December 7, 2017 at 2:22:16 PM =ST

To: =/b>"Noam Chomsky" [REDACTED]

Cc: "Valeria Chomsky ([REDACTED])" <[REDACTED]>, "Richard Kahn

Dear Noam,

Richard has requested =hat I request from Max \$150,000 for 2017 estimated federal tax =ayments. He has not provided me with a Massachusetts figure that =e wants me to request. Nick Nichols has advised that if the =stimates for 2017 are paid from your IRA, four figure tax penalties may =e avoided. Of course a distribution from the IRA will incur a tax =tself; therefore Nick also advises that he should calculate the balance =etween the IRA and non-IRA assets (i.e. the marital trust) to pay the =stimates. Please see Nick's email of 12/5/17 at 1:11 p.m.

Please confirm =hat you want me to follow Richard's instruction that a \$150,000 =istribution should be taken from the marital trusts to pay your 2017 =stimates, and that you do not want to follow Nick's advice that =e estimate

be taken from your IRA and the marital trust in some proportion that Nick needs to calculate to avoid penalties and minimize income taxes. If you do want to follow Nick's advice I will follow-up with him.

Richard has requested that Max distribute an amount to you from the trusts of the amounts paid for your 2016 income taxes from your IRA and for the penalties you incurred for tax year 2016. According to the information I have received from Matthew Mazotas this amount is \$109,271. Please confirm that you want me to request this distribution from the trust from Max.

Please note that you and Valeria are my clients, and I cannot take direction from Richard with respect to your personal income tax matters without confirming the action with you first. I am working as fast as I can within the parameters of my duty to you which is paramount in all matters.

I appreciate your earliest convenient response and am available to speak by phone if that would be easier.

Many thanks,
Deborah

Deborah Pechet Quinan, Esq. L.M.
Shareholder
Chair, Trusts & Estates Group
255 State Street, 8th Floor | Boston, MA 02109

Assistant - Jayne Mahoney: [REDACTED]

[REDACTED] | www.riw.com | BIO

From: Richard Kahn [mailto: [REDACTED]]
Sent: Thursday, December 07, 2017 2:16 PM
To: Deborah Pechet Quinan
Subject: Re: 2016 tax payments

deborah,

i have asked for 2017 estimates you asked for 2016
please do so immediatly
thank you

Richard Kahn
HBRK Associates Inc.
575 Lexington Avenue 4th Floor
New York, NY 10022

[REDACTED]

On Dec 7, 2017, at =1:54 AM, [REDACTED] <mailto:[REDACTED]> > wrote:

Richard,

Please review the emails from Nick and me =over the last couple of days re 2017 estimates.

Please respond to the email I sent you =esterday at 1:56 p.m.

Perhaps we should speak =n order clear this up. I can proceed to email Max when I have the =uidance I need from you and then confirmation from Noam.

Please let me know a convenient time to =peak this afternoon after 2:00 p.m. and I will proceed to email Max =rom that call.

Deborah

Deborah Pechet Quinan, Esq. =L.M.
Shareholder
Chair, Trusts & =states Group
255 State Street, 7th =loor | Boston, MA 02109

[REDACTED]
Assistant - Jayne Mahoney: [REDACTED]

[REDACTED] BIO

<image001.gif>

From: Richard Kahn [mailto:[REDACTED]]
Sent: Thursday, December 07, 2017 =0:38 AM
To: Deborah Pechet Quinan
Subject: Re: 2016 tax =ayments

what is the estimate for 2017?
you should demand both years
as i said yesterday, 150k will be used as a credit if =oo much...
every day goes by and so far no results =t all...

Richard Kahn
HBRK =ssociates Inc.
575 Lexington Avenue 4th =loor
New York, NY 10022

wrote:

On Dec 6, 2017, at =:03 PM, [REDACTED] <mailto:[REDACTED]> >

Thank you Matthew.

Best,
Deborah

Deborah Pechet Quinan, Esq. =L.M.
Shareholder
Chair, Trusts & =states Group
255 State Street, 7th =loor | Boston, MA 02109
[REDACTED]

Assistant - Jayne Mahoney: [REDACTED]

[REDACTED] :/ [REDACTED] | BIO
<image002.gif>

From: Matthew Mazotas [mailto:[REDACTED]>]
Sent: Wednesday, December 06, =017 9:18 AM
To: Deborah Pechet Quinan; Nick =ichols
Cc: Richard Kahn ([REDACTED]); Noam Chomsky ([REDACTED]);
Valeria Chomsky ([REDACTED])
Subject: RE: 2016 tax =ayments

Hi=Deborah,

Below is the 2016 information you =equested.

Federal:

Q2 Estimate- \$43,000- Amount was distributed =rom IRA on 6/15/16 to make payment.
Q4 Estimate in Jan- \$60,000- Amount was =istributed from IRA around 1/5/17 to make payment.
Extension Payment- \$175,000- Electronically =ithdrawn from BoA around 4/18/17.
2015 Overpayment Applied to 2016 Tax- =74,059
2016 Estimated Tax =enalty- \$204 (reduced the 2016 carryforward)

Massachusetts:

Q2 Estimate- \$6,000- Amount was distributed from =RA on 6/15/16 to make payment.
Q4 Estimate- \$12,000- Paid in December 2016 by =aleria from Bank of America account.
Extension Payment- \$25,000- Electronically =ithdrawn from BoA around 4/18/17.

2015 Overpayment Applied to 2016 Tax- =42,411
2016 Underpayment of =stimated Tax Penalty- \$67 (reduced the 2016 carryforward)

If you have any questions, please let me =now.

Regards,

Matthew Mazotas
Supervisor

Abrams =ittle-Gill Loberfeld PC
CPAs & Business Advisors
1330 Boylston Street Suite 510
Chestnut Hill, MA 02467

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Member of MSI Global Alliance: www.msiglobal.org

[Click here to upload files =ecurely.](#)

<image003.png> <<https://www.facebook.com/allcpas>> <image004.png> <image005.png>
<image006.png>

<image007.png> <<https://goo.gl/BuLtKV>>

From: Deborah Pechet Quinan [mailto:[REDACTED] <mailto:[REDACTED]>]]
Sent: Tuesday, December 5, 2017 =:50 PM
To: Nick Nichols <[REDACTED]>
Cc: Richard Kahn ([REDACTED]) <[REDACTED]>; Noam Chomsky
([REDACTED]) <[REDACTED]>; Valeria Chomsky ([REDACTED])
[REDACTED]; Matthew Mazotas =lt;[REDACTED]>>
Subject: 2016 tax =ayments

Dear Nick,

Could you or Matthew please send me all amounts and dates of =ax payments and penalties
that Noam made for the 2016 tax year for both =ed and MA purposes at your very earliest convenience.

Thanks,
Deborah

Deborah Pechet Quinan, Esq. =L.M.
Shareholder
Chair, Trusts & =states Group
255 State Street, 7th =loor | Boston, MA 02109
[REDACTED]
Assistant - Jayne =ahoney: [REDACTED]

Office: =
[REDACTED]
<image002.gif>

NOTICE: This email with its attachments, if any, is intended solely for permitted use by authorized recipients. If you are not an authorized recipient of this email, your retention, transmission, disclosure, or use of this email is prohibited. If you received this email in error, please notify the sender and delete this email and its attachments from your devices and systems.

NOTICE: This email with its attachments, if any, is intended solely for permitted use by authorized recipients. If you are not an authorized recipient of this email, your retention, transmission, disclosure, or use of this email is prohibited. If you received this email in error, please notify the sender and delete this email and its attachments from your devices and systems.

NOTICE: This email with its attachments, if any, is intended solely for permitted use by authorized recipients. If you are not an authorized recipient of this email, your retention, transmission, disclosure, or use of this email is prohibited. If you received this email in error, please notify the sender and delete this email and its attachments from your devices and systems.

NOTICE: This email with its attachments, if any, is intended solely for permitted use by authorized recipients. If you are not an authorized recipient of this email, your retention, transmission, disclosure, or use of this email is prohibited. If you received this email in error, please notify the sender and delete this email and its attachments from your devices and systems.

=