
From: Noam Chomsky <[REDACTED]>
Sent: Thursday, December 7, 2017 7:44 PM
To: Deborah Pechet Quinan
Cc: Valeria Chomsky ([REDACTED]); Richard Kahn ([REDACTED])
Subject: Re: FW: 2016 tax payments

Richard's advice seems to me sound. Please proceed as he suggests.

Noam

On Thu, Dec 7, 2017 at 12:22 PM, Deborah Pechet Quinan <[REDACTED]> > wrote:

Dear Noam,

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

Please confirm that you want me to follow Richard's instruction that a \$150,000 distribution should be taken from the marital trusts to pay your 2017 estimates, and that you do not want to follow Nick's advice that the 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.

On Dec 7, 2017, at 11:54 AM, Deborah Pechet Quinan <[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 yesterday at 1:56 p.m.

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

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

Deborah

Deborah Pechet Quinan, Esq. LL.M.
Shareholder
Chair, Trusts & Estates Group
255 State Street, 7th Floor

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From: Richard =ahn [REDACTED]
Sent: Thursday, December 07, 2017 10:38 AM
To: Deborah Pechet Quinan
Subject: Re: 2016 tax payments

what is the estimate for 2017?

you should demand both years

as i said yesterday, 150k will be used as a cr=dit if too much...

every day goes by and so far no results at all...? =A0

Richard Kahn
HBRK Associates Inc.
575 Lexingto=

< [REDACTED]
mail&source=g> A=enue 4th Floor

< [REDACTED]
mail&source=g>

New York, NY 10022

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[REDACTED]
[REDACTED]
[REDACTED]

On Dec 6, 2017, at 2:03 PM, Deborah Pechet Quinan [REDACTED]
wrote:=u>

Thank you Matthew.=u>

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Best,

Deborah<=u>

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Deborah Pechet Quinan, Esq. LL.M.</=>
Shareholder
Chair, Trusts & Estates Group=A0
255 State Street,=7th Floor

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Direct: 617.570.3521 <tel:(617)%20570-3521> | Cell: <tel:(617)%20832-5726> | Fax: =17.742-2355 <tel:(617)%207[REDACTED]

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From: Matthew Mazotas [mailto:[REDACTED]>]

Sent: =A0Wednesday, December 06, 2017 9:18 AM

To: =/span>Deborah Pechet Quinan; Nick Nichols

Cc: =/span>Richard Kahn ([REDACTED]>);

No=m Chomsky ([REDACTED] <mailto:[REDACTED]>); Valeria Chomsky

([REDACTED] <mailto:[REDACTED]>)

Subject:=C2=RE: 2016 tax payments

Hi Deborah,

Below is the 2016 information you reque=ted.

Federal:

Q2 Estimate- \$43,000- Amount was distri=uted from IRA on 6/15/16 to make payment.

payment.</=>

Q4 Estimate in Jan- \$60,000- Amount was distributed from IRA around 1/5/17 to make

Extension Payment- \$175,000- Electronically withdrawn from BoA around 4/18/17.

2015 Overpayment Applied to 2016 Tax- \$=4,059

2016 Estimated Tax Penalty- \$204 (reduced the 2016 carryforward)

Massachusetts:

Q2 Estimate- \$6,000- Amount was distributed from IRA on 6/15/16 to make payment.

Q4 Estimate- \$12,000- Paid in December =016 by Valeria from Bank of America account.

Extension Payment- \$25,000- Electronically withdrawn from BoA around 4/18/17.

2015 Overpayment Applied to 2016 Tax- \$=2,411

2016 Underpayment of Estimated Tax Penalty- \$67 (reduced the 2016 carryforward)

If you have any questions, please let me know.

Regards,

Matthew Mazotas

Supervisor

Abrams Little-Gill Loberfeld PC

CPAs & Business Advisors

1330 Boylston Street Suite 510

< [REDACTED]
mail&source=g>

Chestnut Hill, MA 02467

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From: Deborah Pechet Quinan [mailto:[REDACTED]]
Sent: Tuesday, December 5, 2017 5:50 PM
To: Nick Nichols <NickN@all-cpas.com>
Cc: Richard Kahn ([REDACTED])
<[REDACTED]> > > Noam Chomsky ([REDACTED])
<mailto:[REDACTED]> > > Valeria Chomsky ([REDACTED])
<[REDACTED]> > > <mailto:[REDACTED]> > >
Matthew Maz=tas <[REDACTED]> > >
Subject: 2016 tax payments

Dear Nick,

Could you or Matthew please send me all amounts and dates of tax payments and penalties that Noam made for the 201 tax year for both fed and MA purposes at your very earliest convenience.

Thanks,

Deborah

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