
From: Richard Kahn <[REDACTED]>
Sent: Thursday, December 7, 2017 7:45 PM
To: jeffrey E.
Subject: Fwd: 2016 tax payments

Richard Kahn
HBRK Associates Inc.
575 Lexington Avenue 4th Floor
New York, NY 10022
tel 212-971-1306
fax 212-320-0381
[REDACTED]

Begin forwarded message:

From: =/b>Noam Chomsky [REDACTED]
Subject: =/b>Re: FW: 2016 tax payments
Date: =/b>December 7, 2017 at 2:43:35 PM =ST
To: =/b>Deborah Pechet Quinan <dq@riw.com>
Cc: =/b>"Valeria Chomsky" [REDACTED], Richard Kahn
[REDACTED]

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.

Many thanks,

Deborah

Deborah Pechet Quinan, Esq. L.M.
Shareholder
Chair, Trusts & Estates Group
255 State Street, 7th Floor | Boston, MA 02109
Direct: 617.570.3521 <tel:(617)570-3521> | [REDACTED]
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Office: 617.742.4200 <tel:(617)20742-4200> | Fax: 617.742-2355 <tel:(617)20742-2355>
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From: Richard Kahn [REDACTED]
Sent: Thursday, December 07, 2017 12:16 PM
To: Deborah Pechet Quinan
Subject: Re: 2016 tax payments

deborah,

i have asked for 2017 estimates =ou asked for 2016

please do so immediatly

thank you

Richard Kahn
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[REDACTED]

wrote:

On Dec 7, 2017, at 11:54 AM, =eborah Pechet Quinan [REDACTED]

Richard,

Please review the emails from Nick and =e 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 in order clear =his up. I can proceed to email Max when I have the guidance I =eed 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 =uinan, Esq. LL.M.
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<image001.gif>

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

what is the estimate for =017?

you should demand both years

as i said yesterday, 150k =ill be used as a credit if too much...

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

Richard Kahn
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[REDACTED]

On Dec 6, 2017, at 2:03 PM, =eborah Pechet Quinan [REDACTED]
<mailto:dq@riw.com> > wrote:

Thank you Matthew.

Best,

Deborah

Deborah Pechet =uinan, Esq. LL.M.
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<image002.gif>

From: Matthew Mazotas [mailto: [REDACTED]

Sent: Wednesday, December 06, 2017 9:18 AM

To: Deborah =echet Quinan; Nick Nichols

Cc: Richard =ahn ([REDACTED]

Noam Chomsky ([REDACTED], [REDACTED], Valeria Chomsky [REDACTED]n
<mailto:valeria.chomsky@gmail.com>)

Subject: RE: =016 tax payments

Hi Deborah,

Below is the 2016 information you requested.

Federal:

=

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

=

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

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

2015 Overpayment Applied to 2016 Tax- =74,059

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

Massachusetts:

Q2 Estimate- \$6,000- Amount was distributed from IRA =n 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 withdrawn =rom BoA around 4/18/17.

2015 Overpayment Applied to 2016 Tax- =42,411

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

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

Regards,

=

Matthew Mazotas

Supervisor

Abrams Little-Gill Loberfeld =C

CPAs & Business =dvisors

1330 Boylston Street Suite 510

Chestnut Hill, MA 02467

Tel.: 617-738-5200 Ext. =25 <tel:(617)%20738-5200>

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=

Email [REDACTED]

Web: www.all-cpas.com

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From: Deborah Pechet Quinan [REDACTED]

Sent: Tuesday, December 5, 2017 5:50 PM

To: Nick =ichol

Cc: Richard =ah

<[REDACTED]= Noam Chomsky

<nchomsky3@gmail.com>; =aleria Chomsky (t

>; Matthew Mazotas

Subject: 2016 =ax payments

Dear Nick,

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

Thanks,

Deborah

Deborah Pechet =uinan, Esq. LL.M.

Shareholder

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