
From: Richard Kahn <[REDACTED]>
Sent: Thursday, December 7, 2017 9:57 PM
To: jeffrey E.
Subject: Fwd: 2016 tax payments

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

Begin forwarded message:

From: =/b>Deborah Pechet Quinan <[REDACTED]>

Subject: =/b>RE: FW: 2016 tax payments

Date: =/b>December 7, 2017 at 3:25:29 PM =ST

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

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

Thanks Noam.

Deborah Pechet Quinan, Esq. =L.M.
Shareholder
Chair, Trusts & Estates Group
255 State Street, 7th Floor | Boston, MA =2109
[REDACTED]
[REDACTED]
[REDACTED]

From: Noam Chomsky [mailto:]
Sent: Thursday, December 07, 2017 2:44 PM
=To: Deborah Pechet Quinan
Cc: Valeria Chomsky (); Richard Kahn ()
Subject: Re: FW: 2016 tax payments

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

Noam

On Thu, Dec 7, 2017 at 12:22 PM, =eborah Pechet Quinan < <mailto: > > wrote:

Dear Noam,

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

Please confirm that you want me to =ollow Richard's instruction that a \$150,000 distribution should be taken from the marital trusts to pay your 2017 estimates, and that =ou do not want to follow Nick's advice that the estimate be =aken from your IRA and the marital trust in some proportion that Nick =eeds to calculate to avoid penalties and minimize income taxes. If =ou do want to follow Nick's advice I will follow-up with =im.

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

Please note that you and Valeria are my =lients, and I cannot take direction from Richard with respect to your personal income tax matters without confirming the action with =ou first. I am working as fast as I can within the parameters of =y 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

[REDACTED]
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From: Richard Kahn [mailto:[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 you asked for 2016

please do so immediately

thank you

Richard Kahn

HBRK Associates Inc.

575 Lexington Avenue 4th Floor

New York, NY 10022

[REDACTED]
[REDACTED]
[REDACTED]

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On Dec 7, 2017, at 11:54 AM, Deborah Pechet Quinan <[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 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

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
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<image001.gif>

From: Richard Kahn [mailto:[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 credit if too much...

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

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

[REDACTED]
[REDACTED]
[REDACTED]

wrote:

On Dec 6, 2017, at 2:03 PM, Deborah Pechet Quinan <[REDACTED] <mailto:[REDACTED]> >

Thank you Matthew.

Best,

Deborah

Deborah Pechet Quinan, Esq. LL.M.
Shareholder
Chair, Trusts & Estates Group
255 State Street, 7th Floor | Boston, MA 02109

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From: Matthew Mazotas [mailto:[REDACTED]]
Sent: Wednesday= December 06, 2017 9:18 AM
To: Deborah =echet Quinan; Nick Nichols
Cc: Richard =ahn ([REDACTED] <mailto:[REDACTED]>); Noam
Chomsky ([REDACTED]); Valeria Chomsky ([REDACTED]
<mailto:[REDACTED]>)
Subject: RE: =016 tax payments

Hi Deborah,

Below is the 2016 information you =equested.

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

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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From: Deborah Pechet Quinan [mailto:[REDACTED] <mailto:[REDACTED]>]
Sent: Tuesday, =ecember 5, 2017 5:50 PM
To: Nick =ichols <[REDACTED]>

Cc: Richard Kahn (richardkahn12@gmail.com <mailto:[REDACTED]>)
<richardkahn12@gmail.com>; Noam Chomsky ([REDACTED] <mailto:[REDACTED]>)
<[REDACTED]>; Aleria Chomsky ([REDACTED] <mailto:[REDACTED]>)
[REDACTED]; Matthew Mazotas <[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 2016 tax year for both fed and MA purposes at your very earliest convenience.

Thanks,

Deborah

Deborah Pechet Weinan, Esq. LL.M.
Shareholder
Chair, Trusts & Estates Group

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