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**From:** Richard Kahn <[REDACTED]>  
**Sent:** Tuesday, December 5, 2017 8:32 PM  
**To:** jeffrey E.  
**Subject:** Fwd: Income tax payments due

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

Begin forwarded message:

**From:** =/b>Deborah Pechet Quinan <[REDACTED]>  
**Subject:** =/b>RE: Income tax payments due  
**Date:** December 5, 2017 at 3:34:48 PM EST  
**To:** =/b>Richard Kahn <[REDACTED]>  
**Cc:** "Noam Chomsky ([REDACTED])" =lt;[REDACTED]> <mailto:[REDACTED]> >,  
"Valeria Chomsky ([REDACTED])" <[REDACTED]>

Richard,

Thank you for your emails below.

When the trust made the tax payments for 2015 I sent Max the estimated tax vouchers and he remitted them with payment directly from the trust to the taxing authorities. Since Nick does not have all of the information he needs to calculate the 2017 tax and prepare the vouchers, how should this be handled? Please let me know what to ask Nick or in this regard.

Can you please clarify what you mean below by "the reimbursement".

In addition, please confirm that by "extra tax or last year" you mean that I should be asking for a distribution to Noam of 100% of his and Valeria's 2016 tax liability that was paid from Noam's IRA.

I appreciate the clarifications.

Thanks,  
Deborah

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Deborah Pechet Quinan, Esq. LL.M.  
Shareholder  
Chair, Trusts & Estates Group  
255 State Street, 7th Floor | Boston, MA 02109  
Direct: [REDACTED] | Cell: [REDACTED]  
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e-mail: [REDACTED] | [www.rlw.com](http://www.rlw.com) <<http://www.rlw.com/>> | BIO

From: Richard Kahn [mailto:[REDACTED]]  
Sent: Tuesday, December 05, 2017 4:58 PM  
To: Deborah Pechet Quinan  
Subject: Re: Income tax payments due

Tell Max that he can pay to treasuries with Noam's written approval

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

On Dec 5, 2017, at 1:49 PM, Richard Kahn <[REDACTED]>  
<mailto:[REDACTED]> wrote:

Deborah ask for 150k for this year and the reimbursement plus extra tax for last year that Nick should  
give you

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue 4th floor

New York, NY 10022

tel: [REDACTED]

fax: [REDACTED]

cell: [REDACTED]

wrote:

On Dec 5, 2017, at 1:27 PM, Deborah Pechet Quinan <[REDACTED]> <mailto:[REDACTED]> >

Dear Richard,

Further to my previous response to Nick's email, please let me know your thoughts regarding the discussed email to Max with the demand for tax payments, as it appears that we do not have an accurate figure yet.

In addition, Nick's suggestion that he calculate a split for the payments between the IRA (to avoid penalties) and other resources (i.e. the marital trusts) seems reasonable to me but incurs taxable income for the IRA distribution, instead of paying the liability 100% from the marital trusts. I think we can better assess his suggestion when we have some numbers to work with.

I look forward to your thoughts and am available for another call today except between 2:00 and 3:00 this afternoon.

Deborah

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Deborah Pechet Quinan, Esq. LL.M.

Shareholder

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Office: [REDACTED] | Fax: [REDACTED]

e-mail: [REDACTED] <mailto:[REDACTED]> | www.rlw.com <http://www.rlw.com/> | BIO  
<image001.gif>

From: Nick Nichols [mailto:[REDACTED]]

Sent: Tuesday, December 05, 2017 2:11 PM

To: Deborah Pechet Quinan

Cc: Noam Chomsky ([REDACTED]); Valeria Chomsky ([REDACTED]  
<mailto:[REDACTED]>); Richard Kahn ([REDACTED])

Subject: RE: Income tax payments re

Dear Deborah,

If I send you something today, it would be with the major caveat that we don't have nearly enough information to calculate a Q4 payment with accuracy.

And more importantly, I've suggested several times since August/September and as recently within the past week, that I recommend that we make an additional IRA distribution that is applied 100% to tax withholding. And I emphasized that we need to do that before 12/31. Of course I can't quantify the saving precisely, but it would save a five-figure federal underpayment penalty. A quarterly payment now would only "stop the clock" going forward on the penalty calculation; but withholdings are deemed to be prorata throughout the year, hence no penalty and the hoped for cash savings.

We won't have an estimate of their royalty incomes for 2017 (they were greater in 2016 than in 2015), Noam's income from teaching in Arizona, etc, etc. Hopefully we will get some more information shortly and we can update the projections.

I am not aware of any other significant sources of cash to be able to make Q4 estimated payments. Noam and Valeria, if you have some available cash that can be set aside to be applied as Q4 estimated payments so that we don't have to incur more taxable income with an IRA distribution, it would be helpful. Let us know how much is available, and we can calculate the ideal balance of IRA distribution (more taxable income) and other resources (without additional taxable income).

Do you know if the accounts have moved from Bainco yet? The last we knew in September, they had not. If not we will want to coordinate the tax payment/distribution with Bainco.

Thanks,  
Nick

From: Deborah Pechet Quinan [mailto:[REDACTED]]  
Sent: Tuesday, December 5, 2017 2:27 PM  
To: Nick Nichols [mailto:[REDACTED]]  
Cc: Noam Chomsky ([REDACTED]) <[REDACTED]>; Valeria Chomsky  
[mailto:[REDACTED]] <mailto:[REDACTED]> <mailto:[REDACTED]> <mailto:[REDACTED]>; Richard Kahn  
[mailto:[REDACTED]] <mailto:[REDACTED]> <mailto:[REDACTED]>  
Subject: Income tax payments due  
Importance: High

Dear Nick,

Could you please send me, at your very earliest convenience, the estimated tax vouchers and payment amounts for Noam and Valeria, for the tax payments that are currently due?

Best,  
Deborah

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Deborah Pechet Quinan, Esq. LL.M.  
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