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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Tuesday, December 5, 2017 10:31 PM  
**To:** Richard Kahn  
**Subject:** Re: Income tax payments due

noam had to take money from his IRA plus pay a penalty for=the taking. max should immediately reimburse thant  
money= in addition make out the check to us treasury for 150k = any balance can be carrired forward, this should be  
don= ASAP thx did you send the memo to noam. i d=like to see it as well if you are ok with that

On Tue, Dec 5, 2017 at 3:31 PM, Ric=ard Kahn [REDACTED] > wrote:

Richard Kahn  
HBRK Associates Inc.  
575 Lexington  
<https://maps.google.com/?q=575+Lexington%C2%A0Avenue+4th+Floor+New+York,+NY%C2%A010022&e=try=gmail&source=g> Avenue 4th Floor  
<https://maps.google.com/?q=575+Lexington%C2%A0Avenue+4th+Floor+New+York,+NY%C2%A01002=&entry=gmail&source=g>  
New York, NY 10022  
[REDACTED]

Begin forwarded message:

From: Deborah Pechet Quinan <a href=[REDACTED]

Subject: RE: Income tax payments due

Date: December 5, 2017 at 3:34:48 PM =ST

To: =span style="font-family:-webkit-system-font,Helvetica Neue,Helvetica,sans-serif">Richard Kahn  
[REDACTED]

Cc: "Noam Chomsky [REDACTED]" <mailto:[REDACTED]> <=>  
>, "Valeria Chomsky [REDACTED]" <mailto:[REDACTED]>

Richard,<u>

</=>  
=hank you for your emails below.

=span style="color:rgb(31,73,125)">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 for in this regard. <=span>

=/u>

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

In addition, please confirm that by "extra tax for last year" you mean that I should be asking for a distribution to Noam of 10% of his and Valeria's 2016 tax liability that was paid from Noam's IRA.

I appreciate the clarifications.

Thanks,  
Deborah=u>  
=C2

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Deborah Pechet Quinan, Esq. LL.M.=/b>

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Chair, Trusts & Estates Group  
25= State Street, 7th Floor

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rce=3Dg> Boston, MA 02109

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rce=g>

[REDACTED] =span style="font-size:10.5pt;color:rgb(252,187,49)"> | Cell:

[REDACTED]> Assistant - Jayne Mahoney: [REDACTED] =AO

Office: [REDACTED] Fax: [REDACTED]

e-mail: [REDACTED] =a href="http://www.riw.com/" style="color:purple;text-decoration:underline" target="\_blank">www.riw.com | BIO <http://www.riw.com/attorney/deborah-pechet-quinan/>

From: Richard Kahn [REDACTED]  
Sent: Tuesday, December 05, 2017 1:58 PM  
To: Deborah Pechet Quinan  
Subject: Re: Inc=me tax payments due

Tell max that he can pay to treasuries with N=am's written approval  
=AO

Richard Kahn  
HBRK Associate= Inc.  
5=5 Lexington  
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ource=g> Avenue 4th Floor

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tel [REDACTED]  
fax [REDACTED] </=> [REDACTED]  
cell [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 Ka=n  
HBRK Associates Inc.  
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[REDACTED]

<=u>

On Dec 5, 2017, at 1:27 PM= Deborah Pechet Quinan [REDACTED]  
wrote:=u>

Dear Richard,<=u>

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 =t appears that we do not have an accurate figure yet.  
</=pan>

=AO

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

<=span>

De=orah

[REDACTED] | =C2 www.riw.com <http://www.riw.com/> |  
BIO <http://www.riw.com/attorney=deborah-pechet-quinan/>

<image001.=if>

From: Nick Nichols [mailto:[REDACTED]] RE: Income tax  
p=yments due

Dear Deborah,

</=>

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

=u>

And more importantly, I've suggested =everal times since August/September and as recently within the past week, =hat I recommend that we make an additional IRA distribution that is applic= 100% to tax withholding. And I emphasized that we need to do that b=fore 12/31. Of course I can't quantify the saving precisely,=but it would save a 4-figure federal underpayment penalty. A quarter=y payment now would only "stop the clock" going forward on=the penalty calculation; but withholdings are deemed to be prorata through=ut the year, hence no penalty and the hoped for cash savings.

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

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

Do you know if the ac=ounts have moved from Bainco yet? The last we knew in September, the= had not. If not we will want to coordinate the tax payment/distribu=ion with Bainco.

Thanks,

Nick

<=div>

From: Deborah Pechet Quinan [mailto:dq@riw.com]

Sent: Tuesday, December 5, 2017 12:27 PMTo: =AONick Nichols [REDACTED]

Cc: Noam Chomsky ( [REDACTED] )

[REDACTED] g=;; Valeria Chomsky

( [REDACTED] ) >; Richard Kahn ( [REDACTED] )

Subject: Income tax payments due

Importance:=span class="m\_-2607119848746688525Apple-converted-space">Hi=h

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?

=/u>

Best,

Deborah

<=span style="font-size:10.5pt;color:rgb(0,112,192)"> \_\_\_\_\_ =

Deborah Pechet Quinan, Esq. LL.M.=C2

Shareholder

Chair, Trusts & Estates Group

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<https://maps.google.com/?q=255+State+Street,+7th+Floor%C2%A0%7C%=2%A0Boston,+MA+02109&entry=gmail&source=g>

Direct [REDACTED]

Assistant - Jayne Mahoney [REDACTED] >

Office: [REDACTED]

e-mail: [REDACTED] | www.riw.com <https://urldefense.proofpoint.com/v2/u=l?u=http-3A\_\_www.riw.com\_&d=DwMFAg&c=euGZstcaTDllvimEN8b7jXr=qOf-

v5A\_CdpgnVfiiMM&r=d4VmcoSuNFpfuzQWZQTpN1gcRuVETVF-P\_dxZ6-

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3A\_\_www.riw.com\_attorney\_deborah-2Dpechet-2Dquinan\_&d=3DDwMFAg&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A\_CdpgnVfiiMM&r=d4Vmcs=SuNFpfuzQWZQTpN1gcRuVETVF-P\_dxZ6-

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APemCHVZiKZB66gjlPgU7wyk1b3ZQ&e=3D>

<image001.gif=>

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JEE

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