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**From:** Richard Kahn [REDACTED]  
**Sent:** Tuesday, December 5, 2017 6:17 PM  
**To:** jeffrey E.  
**Subject:** Fwd: Income tax payments due

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

Begin forwarded message:

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

Subject: =/b>RE: Income tax payments due

Date: December 5, 2017 at 1:20:21 PM EST

To: =/b>Nick Nichols [REDACTED]

Cc: "Noam Chomsky" [REDACTED] >, "Richard Kahn"  
"Valeria Chomsky" [REDACTED]

Thanks Nick.

Richard,

Can you help coordinate the items Nick is requesting below, so that he can make a final calculation and recommendation re split of tax payments? Please advise as to how to best proceed.

Best,  
Deborah

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Deborah Pechet Quinan, Esq. LL.M.

Shareholder  
Chair, Trusts & Estates Group  
255 State Street, 7th Floor | Boston, MA 02109

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From: Nick Nichols [REDACTED]  
Sent: Tuesday, December 05, 2017 11:11 PM  
To: Deborah Pechet Quinan  
Cc: Noam Chomsky [REDACTED]; Valeria Chomsky [REDACTED]  
<mailto:[REDACTED]}; Richard Kahn [REDACTED]  
Subject: RE: Income tax payments due

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 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 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 don'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 & 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 <[REDACTED]>  
Cc: Noam Chomsky [REDACTED]; Valeria Chomsky [REDACTED]  
<mailto:[REDACTED]}; Richard Kahn [REDACTED]  
[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.  
Shareholder  
Chair, Trusts & Estates Group  
255 State Street, 7th Floor | Boston, MA 02109

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