
From: Richard Kahn <[REDACTED]>
Sent: Friday, December 22, 2017 1:01 PM
To: Jeffrey Epstein
Subject: Fwd: Estimated Tax Payment Voucher Needed

Richard Kahn
HBRK Associates Inc.
5=5 Lexington Avenue, 4th Floor
New York, NY 10022
Phone [REDACTED]
Fax [REDACTED]
Cell [REDACTED]

Begin forwarded message:

From: Deborah Pechet=Quinan [REDACTED] >
Date:=December 22, 2017 at 7:53:44 AM EST
To: Max Kohlenberg <[REDACTED]>
Cc: "Noam Chomsky [REDACTED]" <[REDACTED]>
<mailto:[REDACTED]>
Subject: Re: Estimated Tax Payment Voucher Needed
=br>

Thanks Max.
Deborah

Sent from my iPhone. Please excuse brevity and typos.

On Dec 22, 2017, at 6:17 AM, Max Kohlenberg <[REDACTED]>
<mailto:[REDACTED]> > wrote:

Deborah --<=o:p>

Thanks to you and to Noam. I will instruct Bainco to initiate the payment of the MA estimated=tax this morning. I will notify you when the payment has been sent.

Max</=>

A. Max Kohlenberg<=o:p>

Howland Evangelista Koh=enberg Burnett, LLP

One Financial Plaza ♦=80♦ Suite 1600

Providence, Rhode Islan= 02903

Direct: [REDACTED]

Main: [REDACTED]=

Fax: [REDACTED]>

[REDACTED] <mailto:[REDACTED]>

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From: Deborah Pec=et Quinan [REDACTED]
Sent: Thursday, December 21, 2017 5:43 PM
To: Max Kohlenberg
Cc: Noam Chomsky ([REDACTED] <mailto:[REDACTED]>)
Subject: RE: Estimated Tax Payment Voucher Needed</=gt;

Max,<=p>

Noam has provided me with assurances that you will be provided with the financial information we discussed. As you know, the information will be disclosed only with his authorization. Thank you in advance for taking care of the Massachusetts estimate. I'd appreciate a quick note once it has been paid.

Thanks,

Deborah

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

Assistant - Jayne Mahoney: [REDACTED]
Office: [REDACTED] = Fax: 617.742-2355&n=sp;
e-mail: [REDACTED] | www.riw.com</=> <http://www.riw.com/> | BIO
<http://www.riw.com/attorney/deborah-pechet-quinan/>
<image001.gif>

From: Max Kohlenberg [mailto:[REDACTED] <mailto:[REDACTED]>]
Sent: Thursday, December 21, 2017 9:48 AM
To: Deborah Pechet Quinan
Subject: RE: Estimated Tax Payment Voucher Needed</=>

Deborah -<=o:p>

Did you have the opportunity to speak with Noam and Valeria about the matter of financial disclosure (after our conversation on Monday)? If you did, and if you were able to bring them around to the idea of making some level of disclosure along the lines we discussed, then that would make it much easier for me to get comfortable with taking care of the payment of MA estimated taxes.

Thanks,

Max</=>

A. Max Kohlenberg<=o:p>

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Providence, Rhode Islan= 02903

Direct: [REDACTED]

Main: [REDACTED]=

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From: Deborah Pec=et Quinan [REDACTED]
Sent: Wednesday, December 20, 2017 5:22 PM
To: Max Kohlenberg
Subject: RE: Estimated Tax Payment Voucher Needed</>

Hi Max,

I'm sorry my re=ollection differs from yours re the Mass estimate. I have a clear recollection of discussing it with you and coming away from that discussion under the distinct impression that if they decided to pay a Massachusetts estimate you were amenable to adding it to the current federal payment. I communicated this to Noam as well. This approach made sense in our discussion as it is consistent to pay a Mass and federal estimate at the same time. I cannot speak for the lack of payments earlier this year but if you could see your way clear to accommodating this much

smaller tax payment distribution as well=under the same theory as the one applied to the federal estimate I would be=very appreciative.

Best,=/p>

Deborah

Deborah Pechet Quin=n, Esq. LL.M. =br> Shareholder
Chair, Trusts & Estates Group
255 State Street, 7th Floor | Boston= MA 02109
Direct: [REDACTED] | Cell: [REDACTED]
Assistant - Jayne Mahoney: [REDACTED]
Office: [REDACTED] = Fax: 617.742-2355&n=sp;
e-mail: [REDACTED] <mailto:[REDACTED]> | www.riw.com</=> <http://www.riw.com/> | BIO
<http://www.riw.com/=ttorney/deborah-pechet-quinan/>
<image001.gif>

From: Max Kohlenb=rg [mailto:[REDACTED] <mailto:[REDACTED]>]
Sent: Wednesday, December 20, 2017 5:15 PM
To: Deborah Pechet Quinan
Subject: RE: Estimated Tax Payment Voucher Needed</=>

Deborah -<=o:p>

I am addressing this em=il to you alone, for circulation as you see fit. In your prior reques=s and in our conversation on Monday no mention was made of paying estimated=Massachusetts taxes – only federal tax payments were discussed. When I received the federal tax voucher from=Matt I noted that in the comments section of the voucher he recommended to N=am and Valeria that they make a MA payment, but I confirmed with Matt this m=rning that his message was addressed to them, not to me. I have at no time agreed to make an estimated pay=ent to MA and doing so would not be consistent with what I believe we agree= upon in our call on Monday (i.e. no further distributions of principal wit=out some reasonable disclosure).

It is dismaying to lear= that no federal or MA estimated taxes were paid by Noam and Valeria in 2017, a= well as to hear from Matt that Noam and Valeria have not been responsive t= Matt or Nick when they've attempted to address tax planning with N=am and Valeria over the course of the year.

I have confirmed with B=inco that the federal voucher and payment were mailed to the IRS today.

Max</=>

A. Max Kohlenberg<=o:p>

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From: Deborah Pec=et Quinan [REDACTED]
Sent: Wednesday, December 20, 2017 4:41 PM
To: Max Kohlenberg
Cc: Noam Chomsky ([REDACTED] <mailto:[REDACTED]>); Matthew Mazotas; [REDACTED] <mailto:[REDACTED]>
Subject: FW: Estimated Tax Payment Voucher Needed
Importance: High

Dear Max,

I attach a Massachusetts fourth quarter estimated tax voucher in the amount of \$30,000 forwarded from Matthew Mazotas at Nick Nichols' office. As we discussed on Monday, please make the payment directly to the MDOR, when you make the federal estimate. As you know the Massachusetts estimate also needs to be paid before 12/31. If you could please confirm when both estimated tax payments have been made and provide copies to Matthew, that would be very helpful.

Thanks,

Deborah

Deborah Pechet Quinlan, Esq. LL.M. Shareholder
Chair, Trusts & Estates Group
255 State Street, 7th Floor | Boston MA 02109
Direct: [REDACTED] | Cell: [REDACTED]
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Office: 617.742.4200 | Fax: 617.742-2355; e-mail: [REDACTED] <mailto:[REDACTED]> | www.riw.com | <http://www.riw.com> | BIO
<<http://www.riw.com/attorney/deborah-pechet-quinlan/>>
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From: Matthew Maztas [mailto: [REDACTED] <=a>]
Sent: Wednesday, December 20, 2017 1:35 PM
To: Noam Chomsky
Cc: Deborah Pechet Quinlan; Richard Kahn (<mailto: [REDACTED] >)
[REDACTED] <mailto: [REDACTED] >); Valeria Chomsky ([REDACTED]); Nick
Nichols<=r> Subject: RE: Estimated Tax Payment Voucher Needed
Importance: High

Chomsk= 2017 Q4 MA Estimated Tax Voucher.pdf

177.6 KB

Download Attachments

Hi Noam,

Attached please find the prepared Massachusetts 99 fourth quarter estimated tax voucher. It should be paid before December 3rd according to the included instructions. Please send confirmation of payment and/or a copy of the check once the payment has been made.

Regards,

Matt Mazotas

ALL CPAs

Tax – Accountin= – Advisory

Tel: [REDACTED]

From: Noam Chomsky [mailto:[REDACTED] <mailto:[REDACTED]>]
Sent: Wednesday, December 20, 2017 1:25 PM
To: Matthew Mazotas <[REDACTED] <mailto:[REDACTED]>>
Cc: Deborah Pechet Quinan <[REDACTED] <mailto:[REDACTED]>>; Richard Kahn
[REDACTED]
<mailto:[REDACTED]>; Valeria Chomsky ([REDACTED]
<mailto:[REDACTED]>) <[REDACTED]> <=a>; Nick Nichols <[REDACTED]>
<mailto:[REDACTED]> <mailto:[REDACTED]>>
Subject: Re: Estimated Tax Payment Voucher Needed

Yes, please proceed as you indicate.

Noam

On Wed, Dec 20, 2017 at 11:04 AM, Matthew Mazotas <[REDACTED]>
<mailto:[REDACTED]> > wrote:

Hello all,

Has there been a decision made about the state estimated tax payment=

Since the new tax bill has just passed, the federal deduction for state income tax and real estate tax payments will be limited to \$10,000. An estimated state tax payment should be made in 2017 to capture this valuable federal deduction while it is still available. This payment needs to be made before December 31st!<=:p>

Based on rough projections, a \$30,000 estimated payment to Massachusetts would save about \$10,000 in 2017 federal tax.

Please let me know immediately and I can prepare a voucher to be paid.

Regards,

Matt Mazotas

ALL CPAs

Tax – Accounting – Advisory

Tel: [REDACTED]

From: Matthew Mazotas
Sent: Monday, December 18, 2017 11:40 AM
To: 'Deborah Pechet Quinan' <<mailto:[REDACTED]>>

ShareFile Attachments=

Expires June 16, 2018<=:p>

Download Attachments <https://urldefense.proofpoint.com/v2/url?u=https-3A__all-2Dcpas=sharefile.com_d-2Dsaa2d1510178d4db79&d=DwMFaQ&c=euGZstcaTDllvimE=8b7jXrwqOf-v5A_CdpgnVfiiMM&r=HHkc42tzEvqQzoVpi9CGwDMjKOpl_pRPAfsfwcoo=-Q&m=ryuLiZJVwb14kg2CY16uOPUyvTSRnyu4eTb-toBqcfA&s=-Tdzk07wOZnb=8V2HiHMNYFGaqqvIdfVnPeIQ9otAbg&e=>

Matthew Mazotas uses ShareFile to share documents securely. Learn More.https://urldefense.proofpoint.com/v2/url?u=https-3A__www=sharefile.com_-3Fsrc-3Dsystem-2Demail-

2Doutlookplugin-2Dnew-26amp-3Butm-5Fm=dium-3Dsystem-2Demail-26amp-3Butm-5Fsource-3Doutlookplugin-2Dnew&d=Dw=FaQ&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=HHkc42tzEvq=zoVpi9CGwDMjKOpl_pRPAfsfwcoov-Q&m=ryuLiZJVwb14kg2CY16uOPUyvTSRnyu4eTb=toBqcfA&s=GfwXp5z3F1Cj7wERzqa9xi2RyM1ofVWXzcZbkzNooSg&e=>

Hi All,

Max, attached please find the requested 2017 Q4 Federal Estimated Tax Voucher for the Chomksy's.

Please be aware that in raising cash to make this payment from the trust, it may create income that might be taxed to Noam due to the distribution.

A state estimated tax payment should be made in 2017 to take advantage of the deduction for state tax payments. This deduction will be severely limited if the new tax bill is enacted. Please advise on an amount that the Chomsky's would like to pay in order to take advantage of this deduction. We had recommended \$30,000 when we prepared their 2016 return, based on safe harbor amounts.

Regards,

Supervisor

ALL CPAs

Tax – Accounting – Advisory

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[REDACTED] <[REDACTED]>

[REDACTED]

[REDACTED] <mailto:[REDACTED]>

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From: Deborah Pechet Quinan [REDACTED]
Sent: Friday, December 15, 2017 11:06 AM
To: Nick Nichols <mailto:[REDACTED]>; Matthew Mazotas
<mailto:[REDACTED]> <mailto:[REDACTED]>;
Cc: Noam Chomsky (mailto:[REDACTED]) <mailto:[REDACTED]>)
<mailto:[REDACTED]> <mailto:[REDACTED]>; Valeria Chomsky (mailto:[REDACTED]</>)
<mailto:[REDACTED]> <mailto:[REDACTED]>; Richard Kahn (mailto:[REDACTED])
<mailto:[REDACTED]> <mailto:[REDACTED]><=r> Subject: Estimated Tax Payment Voucher
Needed

Importance: High

Dear Nick and Matt,

Richard Kahn has advised, and Noam has agreed, that a \$150,000 federal estimated tax payment needs to be made asap. Max Kohlenberg has agreed to make this tax payment from the marital trust(s). Therefore, please prepare an estimated tax voucher reflecting this and please send it directly to Max at your earliest convenience, copying myself, Noam, Valeria and Richard on your transmission.

Max's email address is contact information is as follows:

[REDACTED] <mailto:[REDACTED]>

Please let me know if you have any questions.

Thank you,

Deborah

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Chair, Trusts & Estates Group
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<\[\\[REDACTED\\]\]\(https://urldefense.proofpoint.com/v2/url?u=http-3A-www.riw.com_&d=DwMFAg&c=euGZstca=DllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=k9W0653-A6zX1esMolZOMEp3_nYP6Vjk=gttHV4Rs00&m=Sy4B22veUtPeFuXkr8wWz18ljdqpWRyIEVIGLk7CfLY&s=MlgA=W4pcl6xvgyhIV6MkX2VI0jjNJ-BmS2AUUlbdEo&e=>\) | BIO
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