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**From:** Valeria Chomsky <[REDACTED]>  
**Sent:** Thursday, December 21, 2017 6:05 PM  
**To:** jeffrey E.  
**Subject:** Fwd: FW: Estimated Tax Payment Voucher Needed

It seems Max in war wit= us.  
But I am not willing to give any of the information he is r=questing.

Valeria

=/div>

----- Forwarded message -----

**From:** Deborah Pechet Quinan <[REDACTED]>  
**Date:** Th=, Dec 21, 2017 at 12:56 PM  
**Subject:** FW: Estimated Tax Payment Voucher N=eded

**To:** "Noam Chomsky" <[REDACTED]>

<[REDACTED]>

<mailto:valeria@[REDACTED]>

**Cc:** "Richard Kahn (r" <[REDACTED]>

<[REDACTED]>

Dear Noam and Valeria,=u>

</=pan>

Below is the brief ema=l correspondence I had with Max yesterday evening that I referenced in the=email I just sent you.

</=pan>

Best,

Deborah =/span>

</=pan>

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Deborah Pechet Qui=an, Esq. LL.M. =A0  
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Direct: 617.570.3521 <tel:(617)%20570-3521> | Cell: 617=832.5726 <tel:(617)%20832-5726> Assistant - Jayne Mahoney: 617.570.3581 <tel:(617)%20570-3581>  
Office: 617.742.4200 <tel:(617)%20742-4200> | Fax: 617.742-2355 <tel:(617)%20742-2355>  
e-mail: dpq@riw.com <mailto:dpq@riw.com> | www.riw.com <<http://www.riw.com/>> | BIO  
<<http://www.riw.com/attorney/deborah-pechet-quinan/>>

</=pan>

From: Max Kohl=berg  
Sent: Thursday, December 21, 2017 9:48 AM  
To: Deborah Pechet Quinan  
Subject: RE: Estimated Tax Payment Voucher Needed

Deborah --</=>

</=pan>

Did you have the opportunity to speak with Noam and Valeria about the matter of financial disclosures (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.

</=pan>

Thanks,<=span>

</=pan>

Max

</=pan>

</=pan>

A. Max Kohlenberg</=>

Howland Evangelista Kohl=enberg Burnett, LLP

One Financial Plaza =E2 Suite 1600

Providence, Rhode Island 02903

Fax: 401.283.1221=/a>

mkohlenberg@hekblaw.com <[REDACTED]>

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

Hi Max,<=span>

</=pan>

I'm sorry my recollection 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 fed 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.

</=pan>

Best,

Deborah<=span>

</=pan>

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Deborah Pechet Quinan, Esq. LL.M. A0

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e-mail: [dpq@riw.com](mailto:dpq@riw.com) <mailto:dpq@riw.com> | [www.riw.com](http://www.riw.com) <http://www.riw.com/> | BIO

<<http://www.riw.com/attorney/deborah-pechet-quinan/>>

</=pan>

From: Max Kohlberg [REDACTED]

Sent: Wednesday, December 20, 2017 5:15 PM

To: Deborah Pechet Quinan

Subject: RE: Estimated Tax Payment Voucher Needed

Deborah -</=>

</=pan>

I am addressing this email to you alone, for circulation as you see fit. In your prior requests 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 Noam and Valeria that they make a MA payment, but I confirmed with Matt this morning that his message was addressed to them, not to me. I have at no time agreed to make an estimated payment to MA and doing so would not be consistent with what I believe we agreed upon in our call on Monday (i.e. no further distributions of principal without some reasonable disclosure).

</=pan>

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

</=pan>

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

</=pan>

Max

</=pan>

</=pan>

A. Max Kohlenberg</=>

Howland Evangelista Ko=lenberg Burnett, LLP

One Financial Plaza =E2 Suite 1600

Providence, Rhode Isla=d 02903



Fax: 401.283.1221=/a>

mkohlenberg@hekblaw.com



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</=pan>

From: Deborah =echet Quinan



Sent: Wednesday, December 20, 2017 4:41 PM

To: Max Kohlenberg

Cc: Noam Chomsky (chomsky.2@gmail.com;mailto:chomsky.2@gmail.com); Matthew Merten; Nick Gell

cpas.com<=a>

Subject: FW: Estimated Tax Payment Voucher Needed

Importance: High <mailto:!



Dear Max,

</=pan>

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.

</=pan>

Thanks,<=span>

Deborah<=span>

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Deborah Pechet Quinan, Esq. LL.M. =A0

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[REDACTED] Assistant - Jayne

Mahoney: 617.570.3581 <tel:(617)%20570-3581>

Office: 617.742.4200 <tel:(617)%20742-4200> </span> | Fax: 617.742-2355 <tel:(617)%20742-2355>

e-mail: [REDACTED]

<http://[REDACTED]>

</=pan>

From: Matthew Mazotas [mailto:Mazotas@all-cpas.com <mailto:MMazotas@all-cpas.com> ]

Sent: Wednesday, December 20, 2017 1:35 PM

To: Noam Chomsky

Cc: Deborah Pechet Quinan; Richard Kahn (richardkahn12@gmail.com <mailto:richardkahn12@gmail.com> ); Valeria Chomsky (valeri.chomsky@gmail.com <mailto:valeria.chomsky@gmail.com> ); Nick Nichols

Subject: RE: Estimated Tax Payment Voucher Needed

Importance: High

Shareable Attachments

Expires June 18, 2018</=pan>

Chomsky- 2017 Q4 MA Estimated Tax Voucher.pdf

177.6 KB

[Download Attachments](#)

Matthew Mazotas uses ShareFile to share documents securely. Learn More. [https://www.sharefile.com/?src=system-email-outlookplugin-new&utm\\_medium=system-email&utm\\_source=outlookplugin-new](https://www.sharefile.com/?src=system-email-outlookplugin-new&utm_medium=system-email&utm_source=outlookplugin-new)

Hi Noam,

Attached please find the prepared Massachusetts 80 fourth quarter estimated tax voucher. It should be paid before December 31st 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 – Accounting – Advisory

Tel: 617-738-5200 Ext. 225 [\(617\)20738-5200](tel:(617)20738-5200)

From: Noam Chomsky [redacted]  
Sent: Wednesday, December 20, 2017 1:25 PM  
To: Matthew Mazotas <[redacted]>

Yes, please proceed as you indicate.

Noam

On Wed, Dec 20, 2017 at 11:04 AM, Matthew Mazotas <MMazotas@all-c=as.com> [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.

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

=u>

ALL CPAs

Tax – Accounting – Advisory

[REDACTED]

From: Matthew Mazotas

Sent: Monday, December 18, 2017 11:40 AM

To: 'Deborah Pechet Quinan' <deborahquinan12@gmail.com> <mailto:daq@nvr.com> [target=']

Cc: Noam Chomsky (n [REDACTED] om  
[REDACTED] com

<mailto:valeria.chomsky@gmail.com>

Subject: RE: Estimated

[REDACTED]



Share=ile Attachments

Expires June 16, 2018=u>

2017 =4 Fed Est- Chomsky.pdf

209.1 KB

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Hi All,

Max, attached please find the requested 2017 Q4 Federal Estimated Tax Voucher for the Chomsky'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 trust 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,

Matthew Mazotas

Supervisor

ALL CPAs

Tax – Account=ng – Advisory

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toBqcfA&s=3D7v7WMdP6U35v67DoXt1hiGVnoxUgO4UOobNzmFPsxx&e=> <=p>

From: Deborah Pechet Quinan [mailto:dq@riw.com]  
Sent: Friday, December 15, 2017 11:06 AM  
To: Nick Nichols <[REDACTED]>

Please let me know if you have any questions.=u>

Thank you,

Deborah

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Deborah Pechet Qui=an, Esq. LL.M. =A0  
Shareholder  
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