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**From:** Richard Kahn <[REDACTED]>  
**Sent:** Thursday, December 21, 2017 10:43 PM  
**To:** jeffrey E.  
**Subject:** Fwd: Estimated Tax Payment Voucher Needed

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: Estimated Tax Payment Voucher Needed

Date: =/b>December 21, 2017 at 5:46:55 PM =ST

To: =/b>Max Kohlenberg <[REDACTED]>

Cc: "Noam Chomsky" [REDACTED]

Max,

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. =nbsp;

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

From: Max Kohlenberg [REDACTED]  
Sent: Thursday, December 21, 2017 4:48 AM  
To: Deborah Pechet Quinan  
Subject: RE: Estimated Tax Paymentoucher Needed

Deborah –

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

Thanks,

Max

A. Max =ohlenberg  
Howland =vangelista Kohlenberg Burnett, LLP  
One Financial Plaza – Suite 1600  
Providence, Rhode Island 2903  
[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 Paymentoucher Needed

Hi Max,

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.

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  
[REDACTED]

From: Max Kohlenberg [REDACTED]  
Sent: Wednesday, December 20, 2017 5:15 PM  
To: Deborah Pechet Quinan  
Subject: RE: Estimated Tax Paymentoucher Needed

Deborah –

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).

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.

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

Max

A. Max Kohlenberg  
Howland Evangelista Kohlenberg Burnett, LLP  
One Financial Plaza – Suite 1600  
Providence, Rhode Island 2903

[REDACTED]

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From: Deborah Pechet Quinan [REDACTED]  
Sent: Wednesday, December 20, =017 4:41 PM  
To: Max Kohlenberg  
Cc: Noam Chomsky [REDACTED]; =atthew Mazotas; [REDACTED]  
Subject: FW: Estimated Tax Payment =oucher Needed  
Importance: High

Dear =ax,

I attach = Massachusetts fourth quarter estimated tax voucher in the amount of =30,000 forwarded from Matthew Mazotas at Nick Nichols' =ffice. As we discussed on Monday, please make the payment =irectly to the MDOR, when you make the federal estimate. As you =now the Massachusetts estimate also needs to be paid before =2/31. If you could please confirm when both estimated tax =ayments have been made and provide copies to Matthew, that would be =ery helpful.

Thanks,  
Deborah

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

From: Matthew Mazotas [REDACTED]  
Sent: Wednesday, December 20, =017 1:35 PM  
To: Noam Chomsky  
Cc: Deborah Pechet Quinan; =ichard Kahn [REDACTED]  
Valeria Chomsky [REDACTED]; =ick Nichols  
Subject: RE: Estimated Tax Payment =oucher Needed

Importance: High

ShareFile Attachments

Expires June 18, 2018

Chomsky- 2017 Q4 MA Estimated Tax =oucher.pdf

177.6 KB

Download Attachments

Matthew =azotas uses ShareFile to share documents securely. Learn More.

=/table>

Hi Noam,

Attached please find the prepared Massachusetts' =ourth quarter estimated tax voucher. It should be paid before December =1st according to the included =nstructions. Please send confirmation of payment and/or a copy of the =check once the payment has been made.

Regards,

Matt Mazotas

ALL CPAs

Tax – =ccounting – Advisory

From: Noam Chomsky [REDACTED]  
Sent: Wednesday, December 20, =017 1:25 PM  
To: Matthew Mazotas <[REDACTED]>; Richard Kahn [REDACTED]  
Cc: Deborah Pechet Quinar [REDACTED]; =aleria [REDACTED]; Nick [REDACTED]  
Chomsky [REDACTED]  
Nichols [REDACTED]  
Subject: Re: Estimated Tax Payment =oucher Needed

Yes, please proceed as you =ndicate.

Noam

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

Hello =ll,

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

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

Based on =ough projections, a \$30,000 estimated payment to Massachusetts would =ave 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

From: Matthew Mazotas  
Sent: Monday, December 18, 2017 1:40 AM  
To: 'Deborah Pechet Quinan' [REDACTED]  
[REDACTED]; Richard Kahn [REDACTED]  
Cc: Noam Chomsky [REDACTED]  
Valeria Chomsky [REDACTED] Nick Nichols [REDACTED]  
Subject: RE: Estimated Tax Payment Voucher Needed

ShareFile Attachments  
Expires June 16, 2018  
2017 Q4 Fed Est- Chomsky.pdf  
209.1 kB  
Download Attachments  
Matthew Mazotas uses ShareFile to share documents securely. Learn More.

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 - Accounting - Advisory  
1330 Boylston Street Suite 510  
Chestnut Hill, MA 02467

[Click here to upload files securely.](#)

From: Deborah Pechet Quinan [REDACTED]  
Sent: Friday, December 15, 2017 1:06 AM  
To: Nick Nichols [REDACTED]; Matthew Mazotas [REDACTED]  
Cc: Noam Chomsky [REDACTED]  
Valeria Chomsky [REDACTED] Richard Kahn [REDACTED]

Subject: Estimated Tax Paymentoucher 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 =sap. Max Kohlenberg has agreed to make this tax payment from the =arital trust(s). Therefore, please prepare an estimated tax =oucher reflecting this and please send it directly to Max at your =arliest convenience, copying myself, Noam, Valeria and Richard on your =transmission.

Max's email address is contact information is as =ollows:

Please let me know if you have any =uestions.

Thank you,  
Deborah

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

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