
From: Richard Kahn <[REDACTED]>
Sent: Wednesday, December 20, 2017 6:26 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>Noam Chomsky [REDACTED]
Subject: =/b>Re: Estimated Tax Payment Voucher Needed

Date: =/b>December 20, 2017 at 1:25:27 PM =ST

To: =/b>Matthew Mazotas [REDACTED]

Cc: Deborah Pechet Quinan <[REDACTED]>, "Richard Kahn" <[REDACTED]>, "Valeria Chomsky" <[REDACTED]> [REDACTED], Nick Nichols <[REDACTED]>

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!

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

[REDACTED]

From: Matthew Mazotas

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

To: 'Deborah Pechet Quinan' [REDACTED]

[REDACTED], Richard Kahn [REDACTED]

Cc: Noam Chomsky [REDACTED]

[REDACTED], Valeria Chomsky ([REDACTED])

Nick Nichols

Subject: RE: Estimated Tax Payment Voucher Needed

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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



[REDACTED]

Web: www.all-cpas.com

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From: =borah Pechet Quinan [REDACTED]

Sent: Friday, December 15, 2017 11:06 AM

To: Nick Nichols [REDACTED]; Matthew Mazotas [REDACTED]

Cc: Noam Chomsky ([REDACTED])

Valeria Chomsky [REDACTED]

Richard

Kahn [REDACTED]

Subject: Estimated Tax Payment Voucher Needed

Importance: High

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Dear Nick and Matt,

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

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


[REDACTED]

Please =et me know if you have any questions.

Thank you,

Deborah

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



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