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**From:** Richard Kahn [REDACTED]  
**Sent:** Wednesday, December 20, 2017 6:36 PM  
**To:** jeffrey E.  
**Subject:** Fwd: Estimated Tax Payment Voucher Needed  
**Attachments:** image001.png; Untitled attachment 00383.htm; image002.png; Untitled attachment 00386.htm; image003.png; Untitled attachment 00389.htm; image004.png; Untitled attachment 00392.htm; image005.gif; Untitled attachment 00395.htm; Attachments.html; Untitled attachment 00398.htm

**Importance:** High

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue 4th Floor  
New York, NY 10022  
tel 212-971-1306  
fax 212-320-0381  
cell [REDACTED]

Begin forwarded message:

From: =/b>Matthew Mazotas <[REDACTED]>  
Subject: =/b>RE: Estimated Tax Payment Voucher Needed

Date: =/b>December 20, 2017 at 1:35:02 PM =ST

To: =/b>Noam Chomsky [REDACTED]

Cc: Deborah Peckot Quinn <dqa@siu.edu> "Richard Kahn" [REDACTED]

ShareFile attachments  
Expires June 18, 2018  
Chomsky- 2017 Q4 MA Estimated Tax Voucher.pdf  
177.6 KB

Download Attachments <<https://all-cpas.sharefile.com/d-sbb7fbf9c0c84c92b>>

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

=/table>

Hi Noam,

Attached please find the prepared Massachusetts' fourth quarter estimated tax voucher. It should be paid before December 1st 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 Advisors

Tel:

From: Noam Chomsky [mailto: [REDACTED]]  
Sent: Wednesday, December 20, 2017 1:25 PM  
To: Matthew Mazotas <[REDACTED]>  
Cc: Deborah Pechet Quinan [REDACTED]; Richard Kahn [REDACTED]

Subject: Re: Estimated Tax Payment =oucher Needed

Yes, please proceed as you indicate.

Noam

On Wed, Dec 20, 2017 at 11:04 AM, =atthew Mazotas <[matthew.mazotas@yale.edu](mailto:matthew.mazotas@yale.edu)> wrote:

Hello =11,

Has there =een 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 Lazotas

## ALL CPAs

## Tax - Accounting - Advisory

Tel

From: Matthew Mazotas  
Sent: Monday, December 18, 2017 =1:40 AM  
To: [REDACTED]  
[REDACTED]

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

Hi =ll,

Max, =ttached please find the requested 2017 Q4 Federal Estimated Tax Voucher =or the Chomksy's.

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

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

Regards,

Matthew Mazotas  
Supervisor

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Tax – =ccounting – Advisory  
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