

---

**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 212-370-0381  
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 Pocket Quisen <dp@rivj.com> "Richard Kahn" [REDACTED]  
[REDACTED]

ShareFile attachments  
Expires June 18, 2018  
Chomsky- 017 Q4 MA Estimated Tax Voucher.pdf  
177.6 KB

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

Matthew Mazotas 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 Advisory

Tel: [REDACTED]

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 Voucher Needed

Yes, please proceed as you indicate.

Noam

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

Hello =ll,

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

Tel: [REDACTED]

From: Matthew Mazotas  
Sent: Monday, December 18, 2017 1:40 AM  
To: Deborah Rachel Quinn



ShareFile Attachments

Expires June 16, 2018

2017 Q4 Fed Est- Chomsky.pdf

209.1 MB

Download Attachments

Matthew Mazotas uses ShareFile to share documents securely. [Learn More.](#)

Hi,


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  
Tel.: 617-738-5200 Ext. 225  
Fax: 617-738-0875  
Email:   
Web: [www.all-cpas.com](http://www.all-cpas.com)

Member of MSI Global Alliance: [www.msiglobal.org](http://www.msiglobal.org)

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

=