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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Saturday, September 26, 2015 10:46 AM  
**To:** Halperin, Alan S  
**Subject:** Re:

why is not semi annual payments with the last payment on the anniversary date qualify, it was only the choice of anniversary or tax year?

On Sat, Sep 26, 2015 at 6:41 AM, Halperin, Alan S <[REDACTED]> wrote:

An annuity paid on the anniversary date is an annual annuity (and probably the last annuity payment on other types of payment schedules).

Alan S. Halperin | Partner  
Paul, Weiss, Rifkind, Wharton & Garrison LLP  
1285 Avenue of the Americas | New York, NY 10019-6064  
[REDACTED]

<<http://www.paulweiss.com>>

From: jeffrey E.  
Sent: Saturday, September 26, 2015 1:09 AM  
To: Halperin, Alan S  
Subject:

<https://www.law.cornell.edu/cfr/text/26/25.2702-3> <<https://www.law.cornell.edu/cfr/text/26/25.2702-3>> =C2  
i only see the limitation of the 105 day look back to be-based on anniversary date. i dont see the annual min req that =ou mentioned.

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JEE

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