
From: Halperin, Alan S <[REDACTED]>
Sent: Saturday, September 26, 2015 10:52 AM
To: jeffrey E.
Subject: Re:

The annuity payment must be paid within the specified window (that is within 105 days of the anniversary date or calendar year). There is no express authority of how to apply this rule (providing administrative convenience) when the annuity is payable multiple times a year.

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From: jeffrey E.
Sent: Saturday, September 26, 2015 6:45 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 = <[REDACTED]> <mailto:[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).

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[REDACTED]
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<<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>>
=nbsp; 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 you mentioned.

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