

---

**From:** Halperin, Alan S <[REDACTED]>  
**Sent:** Sunday, January 1, 2017 2:30 PM  
**To:** jeffrey E.  
**Subject:** Re:

If wife is considered a US citizen, the subsequent tax due at her death is due to her estate inclusion. If the wife is not a US citizen, the subsequent tax is an extension of the predeceased husband's estate. The first scenario is due to the QTIP rules and the second scenario is due to the QDOT rules.

Happy new year. Alan

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

[REDACTED] | [www.paulweiss.com](http://www.paulweiss.com)

**From:** jeffrey E.  
**Sent:** Sunday, January 1, 2017 5:05 AM  
**To:** Halperin, Alan S  
**Subject:**

If I formed a QTIP trust with my Virgin Islands wife. When she dies, is it taxed as per her estate or a delayed version of mine? happy new year

--

please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of JEE. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to [jeevacation@gmail.com](mailto:jeevacation@gmail.com) <<mailto:jeevacation@gmail.com>>, and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved

This message is intended only for the use of the Addressee and may contain information that is privileged and confidential. If you are not the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, please erase all copies of the message and its attachments and notify us immediately.

conversation-id 58276 date-last-viewed 0 date-received 1483281010 flags 8590195713 gmail-label-ids 6 2 remote-id 675335