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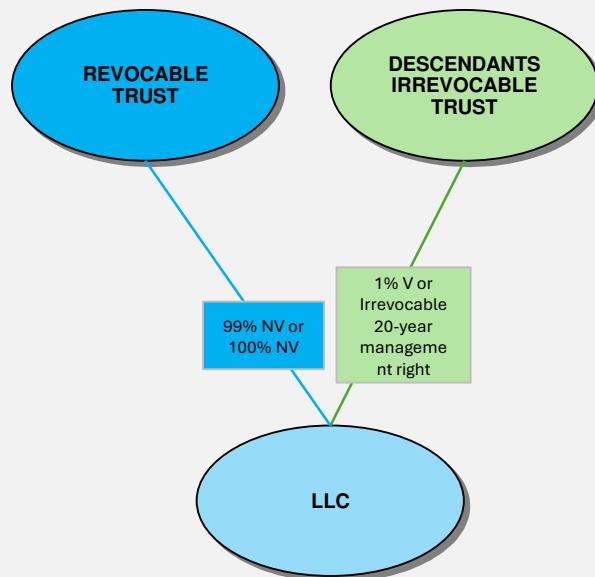
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What We Learned at Heckerling |
Wednesday, January 20, 2026 |



Owns variable annuity contracts and long- term deferred annuities.
 Perhaps Equity Index Annuities
 Basis of LLC on death of Grantor will be fair market value of LLC interest.
 The basis of proceeds from variable annuity, cash and CDs will be the Investment in the Contract.



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