

ID: CCA_2009112411104459

Number: **200950043**

Release Date: 12/11/2009

Office:

UILC: 50.02-00

From:

Sent: Tuesday, November 24, 2009 11:11:03 AM

To:

Cc:

Subject: RE: Sec. 6334(a)(6)

Attachments: RSFPP – authority for regs.pdf; RSFPP regs – statement of purpose.pdf; SBP – authority for regs.pdf; SBP regs – statement of purpose.pdf

Chapter 73 of title 10 is does not cover all forms of military retirement pay. Rather, the "annuities based on retired or retainer pay under chapter 73 of title 10 of the United States Code" referenced in IRC sec. 6334(a)(6) are annuities paid to certain surviving spouses and children of deceased uniformed service personnel who elected to participate in the Retired Serviceman's Family Protection Plan or the Survivor Benefits Plan described in chapter 73 of title 10.

I have attached (1) the statutes from chapter 73 authorizing promulgation of regulations and (2) the purpose statements from the relevant regulations. Please refer to the purpose statements for a basic description of these annuities.

Please let me know of any further questions.

Best,