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r complete the following for qualified contracts //2	s (IRA, Defined Benefit, SEP, 401k):
NHERITED STRETCH complete the following for qualified contracts //2	(IRA, Defined Benefit, SEP, 401k):
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SETTLEMENT OPTION This election is irrevocable. S-YEAR DEFERRAL	n 5 years from the date of death. was over 70½ at the time of their death this option is

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