

# TaxNewsFlash

## United States



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## Notice 2022-6: Determination of substantially equal periodic payments

The IRS today released an advance version of [Notice 2022-6](#) [PDF 169 KB] which provides guidance on whether a series of payments from an individual account under a qualified retirement plan is considered a series of substantially equal periodic payments within the meaning of section 72(t)(2)(A)(iv).

Notice 2022-6 also applies for purposes of determining whether a distribution from a non-qualified annuity contract is part of a series of substantially equal periodic payments within the meaning of section 72(q)(2)(D).

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