

Drafting IRA Trusts

May 12, 2016

National Business Institute

Program Description

Provide Your Clients with a Thorough Understanding of IRA Trusts

Be prepared for specific challenges associated with IRA trusts by understanding their unique characteristics. Our essential primer will provide you with a comprehensive overview of these popular trusts, including drafting tactics, advantages and risks of an IRA trust, and critical sample forms needed to complete the process. Register today!

- Assess pros and cons of establishing an IRA trust over other trust structures.
- Get the latest update on IRS regulation of inherited IRAs.
- Gain a better understanding of IRA minimum distribution rules, such as individuals as beneficiaries and trusts as beneficiaries.
- Explore unique tax issues associated with an IRA trusts, including income and estate tax hurdles.
- Protect your professional reputation with a practical legal ethics compliance guide.

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Who Should Attend

This **intermediate level seminar** is designed for:

- Attorneys
- Accountants and CPAs
- Trust Officers
- Financial Planners
- Paralegals

Course Content

1. Overview of IRA Trusts
2. IRA Required Minimum Distribution Rules
3. Retirement Account Rollover Rules and Mistakes
4. Drafting an IRA Trust
5. Tax Issues
6. Using Self-Directed IRAs to Create LLCs for Non-Traditional Investments

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7. Ethics in Estate Planning Practice
8. Distribution and Termination of IRA Trusts in Estate Administration

Continuing Education Credit

Continuing Legal Education

Credit Hrs State

CLE 7.20 - NJ*

CLE 7.00 - NY*

CLE 6.00 - PA*

Financial Planners – Financial Planners: 7.00

Institute of Certified Bankers – ICB: 8.00 *

International Association for Continuing Education Training – IACET: 0.60

National Association of State Boards of Accountancy – CPE for Accountants: 7.00 *

* denotes specialty credits

TIME

9:00 a.m. - 4:30 p.m.

LOCATION

Sheraton Atlantic City Convention Center Hotel
2 Convention Boulevard
Atlantic City, NJ 08401

SPEAKERS

JUSTIN H. BROWN is a shareholder of Flaster Greenberg PC's trusts and estates, taxation, and business and corporate practice groups. He focuses his practice on estate and tax planning, estate and trust administration, and estate litigation. Mr. Brown is admitted to practice in New Jersey, Pennsylvania and Maryland; and before the U.S. District Court for the District of New Jersey and the U.S. Tax Court. He is a member of the American, New Jersey State, Pennsylvania, Maryland State, Philadelphia (Education Committee; Probate and Real Property Section), and Camden County bar associations. Mr. Brown also is a member of the Philadelphia Estate Planning Council, and the Estate and Financial Planning Council of Southern New Jersey. He earned his B.A. degree, with honors, from Washington University in St. Louis; his J.D. degree, cum laude, from American University Washington; and his LL.M. degree from Villanova University School of Law.

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ROBERT F. BROGAN is president of the Brogan Law Group, a boutique practice focused exclusively on elder law, special needs planning, and asset protection. He primarily concentrates on Medicaid planning, special needs planning, and asset protection, as well as estate and trust planning and administration. Certified as an elder law attorney by the ABA-accredited National Elder Law Foundation, Mr. Brogan has held leadership positions in the elder and special needs field at the national and state level. He presently serves as a director on the Board of Directors of the Special Needs Alliance, an invitation-only national consortium of attorneys dedicated to special needs and disability law; and serves as co-chair of the SNA's Public Policy Committee. Mr. Brogan served as a director on the Board of Directors of the National Academy of Elder Law Attorneys (NAELA). He also served as chapter president of NJNAELA. Mr. Brogan was chair of the Elder and Disability Law Section of the New Jersey State Bar Association. He is a member of the Council of Advanced Practitioners (CAP), an invitation-only council comprised of innovators in the profession guiding the future of elder and special needs law. Mr. Brogan served as chair of the Ocean County Bar Association's Elder Law Committee. He is admitted to practice in the Superior courts of New Jersey, the Federal District Court of New Jersey, and the United States Third Circuit Court of Appeals. Mr. Brogan has been selected for inclusion in *Super Lawyers Magazine's* 2008 through 2016 editions, and has received an AV Preeminent Peer Review rating from Martindale-Hubbell. He serves on the Public Policy Steering Committee of NAELA and was selected by the NAELA president to chair the ABLE Act Task Force. The New Jersey State Bar Association has twice awarded him the Legislative Service Award for his lobbying efforts in the fields of elder law and special needs. He was an adjunct professor of Law at the Georgetown University Law Center, and is presently enrolled in the LL.M in taxation graduate tax program at Villanova Law School. He regularly lectures to other attorneys at the state and national level regarding Medicaid planning, planning for people with special needs, and the policy impact of healthcare issues on seniors and those with special needs. He has lobbied for positive legislative and regulatory developments on behalf of seniors and those with special needs at the state, congressional and presidential level. He is the author of articles published by *New Jersey Lawyer Magazine*, the New Jersey Institute for Continuing Legal Education, Suffolk University School of Law, National Business Institute, the Special Needs Alliance, and the National Academy of Elder Law Attorneys. Mr. Brogan received his B.A. degree, with high honors, in journalism from Rutgers College, where he was also an Eagleton Institute Associate in the political science department. He received his J.D. degree from Rutgers Law School, where he participated in the Rutgers Elder Law Clinic, providing representation to impoverished seniors in Camden County. Mr. Brogan began his legal career as a judicial clerk for the Honorable William H. Huber, presiding judge of the Chancery Division, General Equity Part, of the Superior Court of New Jersey in Toms River.

MORGAN E. KELLY is an attorney with Rothamel Bratton, LLC, and a member of the firm's estates and trusts division. She concentrates in estate planning, estate and trust administration, estate litigation, and elder law matters. Ms. Kelly's estate planning services include drafting basic and tax planning wills, durable powers of attorney and advance medical directives, as well as preparing trust documents necessary to preserve family wealth and minimize tax consequences. Her estate administration practice includes all aspects of probate matters, including intestacy proceedings; probate of wills; preparation and filing of federal, New Jersey and Pennsylvania inheritance and estate tax returns; preparation of formal and informal estate accountings; and the final distribution of estate assets to the beneficiaries and heirs of the estate. Ms. Kelly's elder law services range from Medicaid planning, obtaining Medicaid eligibility for clients, and contesting Medicaid denials. Prior to joining Rothamel Bratton, LLC, she worked as a defense litigator and served as a law clerk for the Honorable James E. Rafferty, P.J.G.E., of the Superior Court of New Jersey, Gloucester County. Ms.

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Kelly is admitted to practice in New Jersey, Pennsylvania and the U.S. District Court for the District of New Jersey. She is also a member of the Camden County and the Burlington County bar associations. Ms. Kelly received her Bachelor of Science degree, cum laude, from the University of Connecticut and her Juris Doctorate from Rutgers University, Camden, New Jersey.