
Inherited IRAs in Estate Planning Teleconference

March 9, 2017

National Business Institute

Date: March 9, 2017

Time: 1:00 - 2:30 p.m. EST

Location: Teleconference

Program Description: Make the Best Use of Inherited IRAs

Clarify IRA rollover and minimum distribution rules to help your clients maximize the benefit of inherited IRAs after the *Clark* decision. Get practical solutions to new and common problems and learn why and how to draft an IRA trust.

- Clarify required minimum distribution rules and find the best ways to comply.
- Determine whether an IRA trust is a wise choice for your clients.
- Find out how to resolve multiple beneficiary challenges.

WHO SHOULD ATTEND

This legal guide is designed for attorneys. It will also benefit accountants, CPAs, financial planners, trust officers, and paralegals looking to increase their knowledge of IRA rollover rules.

COURSE CONTENT

- SCOTUS *Clark v. Rameker* Decision on Inherited IRAs
- Implications for Inherited IRAs in Non-Bankruptcy Cases
- Rollover Rules and Tactics
- Recent IRA Guidance on Inherited IRAs
- IRA Required Minimum Distribution Rules
- Multiple Beneficiaries: Problems and Solutions
- IRA Trusts

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

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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.

REGISTRATION

CONTINUING EDUCATION CREDIT

Continuing Legal Education

Credit Hrs State:

CLE 1.50 - AK
CLE 1.50 - AL
CLE 1.50 - AR
CLE 1.50 - AZ
CLE 1.50 - CA
CLE 2.00 - CO
CLE 1.50 - CT
CLE 1.50 - DE
CLE 2.00 - FL
CLE 1.50 - GA
CLE 1.50 - HI
CLE 1.50 - IA
CLE 1.50 - ID
CLE 1.50 - IL
CLE 1.50 - IN
CLE 1.50 - KS
CLE 1.50 - KY
CLE 1.50 - LA
CLE 1.50 - ME
CLE 1.50 - MN
CLE 1.80 - MO
CLE 1.50 - MP
CLE 1.50 - MS
CLE 1.50 - MT
CLE 1.50 - NC
CLE 1.50 - ND
CLE 1.50 - NE
CLE 1.50 - NH
CLE 1.80 - NJ
CLE 1.50 - NM
CLE 1.50 - NV
CLE 1.50 - NY*

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CLE 1.50 - OH
CLE 2.00 - OK
CLE 1.50 - OR
CLE 1.50 - PA
CLE 1.50 - RI
CLE 1.50 - SC
CLE 1.50 - TN
CLE 1.50 - TX*
CLE 1.50 - UT
CLE 1.50 - VA
CLE 1.50 - VT
CLE 1.50 - WA
CLE 1.50 - WI
CLE 1.80 - WV
CLE 1.50 - WY

Continuing Professional Education for Accountants

Credit Hrs State

CPE for Accountants 1.50 - AZ
CPE for Accountants 1.50 - NY*
CPE for Accountants 1.50 - WA
CPE for Accountants 1.00 - WI

National Association of State Boards of Accountancy – CPE for Accountants: 1.50 *

* denotes specialty credits