

IRA Distributions in Estate Planning: Trusts As Beneficiaries

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National Business Institute

Program Description

Help your clients maximize the benefit of IRAs with a practical guide to distributions to trusts. Get solutions to new and common problems and learn why and how to structure an IRA trust to comply with minimum distribution rules in the most tax-efficient manner. Order today!

Course Content

- *Clark v. Rameker* Decision on Inherited IRAs and its Implications for Non-Bankruptcy Cases
- Setting the Life Expectancy for Distributions From the Inherited IRA - Key Beneficiary Designation Considerations
- Other IRA Rollover Rules and Tactics
- Complying with IRA Required Minimum Distribution Rules
- Choosing Between Distributions to Persons vs. Trusts
- Qualifying a Trust as a Beneficiary
- Fixing Problems Caused by Using a Generic Trust Not Specifically Designed for the IRA Stretch
- Choosing Between a Conduit and an Accumulative IRA Trust: What Fits Your Client's Situation Better?
- Using Separate Trusts for Multiple Beneficiaries
- Recent IRA Guidance on Inherited IRAs