LEAVING IRA'S TO A TRUST

TRESI WEEKS
THE WEEKS LAW FIRM, PLLC
WEEKSLAWFIRM.COM



UT CLE ESTATE PLANNING, GUARDIANSHIP AND ELDER LAW CONFERENCE
JULY 30, 2020

Tresi Moore Weeks
The Weeks Law Firm, PLLC
5600 Tennyson Parkway, Suite 105
Plano, TX 75024
214-269-4290
tresi@weekslawfirm.com

Copyright—all rights reserved

INTRODUCTION

- Estate planning for parents
- Large IRAs and 401(k)s
- Different tax treatment from probate assets
- Options for leaving retirement accounts to children

OUTLINE



OUTLINE

- Basic rules and terms for inherited IRAs
- Family Scenario—issues that arise in leaving an IRA to children
- Stretch IRAs and Designated Beneficiaries

OUTLINE

- Leaving IRAs to a Trust
  - See-Through Trusts
  - Conduit and Accumulations Trusts
  - Special Needs Trusts
  - Income Taxation of IRA Trusts

UT LAW CLE THE UNIVERSITY OF TEXAS TEXASLAW

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the UT Law CLE eLibrary (utcle.org/elibrary)

Title search: Leaving IRAs to a Trust

Also available as part of the eCourse
2020 Estate Planning, Guardianship, and Elder Law eConference

First appeared as part of the conference materials for the
22nd Annual Estate Planning, Guardianship and Elder Law Conference session
"Leaving IRAs to a Trust"