

# **IRA, RMD, SNT – OMG!**

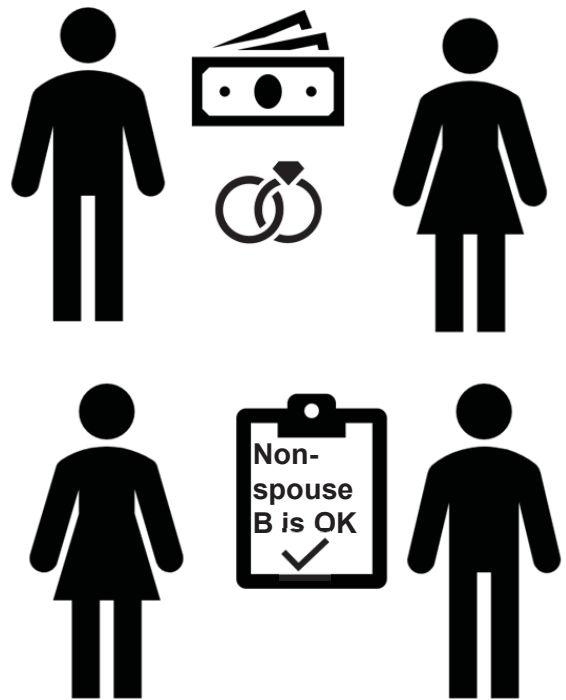
*Special Considerations When Retirement Plans Benefit Minors,  
Disabled Persons and Individuals Who May Lose Capacity*

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## **Qualified Plans:**

- Employer sponsored
- Subject to ERISA
- Ex. 401(k)s, 403(b)s, employee stock option plans





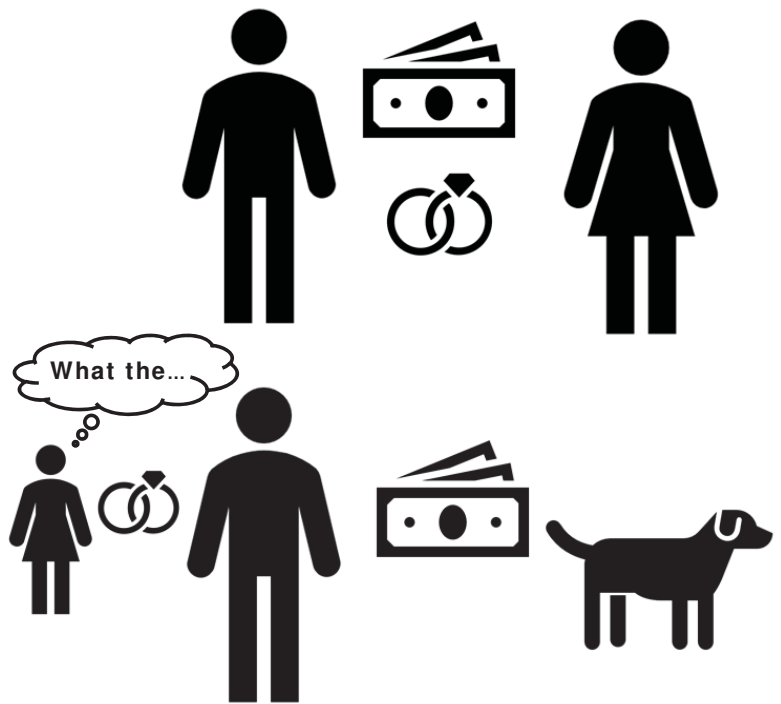
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### **Memes:**

- Image with witty text or a catchphrase imposed over it, usually in black-and-white Impact bold font.
- Ex. Image macros (I Can Has Cheezburger), gifs (RuPaul's Drag Race gifs)

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Also available as part of the eCourse

[2018 Estate Planning, Guardianship, and Elder Law eConference](#)

First appeared as part of the conference materials for the 20<sup>th</sup> Annual Estate Planning, Guardianship and Elder Law Conference session "IRA, UTMA, SNT, RMD... OMG! Special Considerations When Planning With Retirement Benefits For Minors and Incapacitated Individuals. "