

---

# USING IRA'S TO FUND SNT'S

TRESI WEEKS

THE WEEKS LAW FIRM, PLLC

WEEKSLAWFIRM.COM



1

---

## UT CLE SPECIAL NEEDS TRUST CONFERENCE FEBRUARY 14, 2020

Tresi Moore Weeks

The Weeks Law Firm, PLLC

5600 Tennyson Parkway, Suite 105

Plano, TX 75024

214-269-4290

[tresi@weekslawfirm.com](mailto:tresi@weekslawfirm.com)

Copyright—all rights reserved

2

---

## INTRODUCTION

- Estate planning for parents of a child with disabilities
- Large IRAs and 401(k)s
- Excellent way to fund SNT for child after parents pass away if done correctly

3

---

## OUTLINE



4

---

## OUTLINE

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

5

---

## OUTLINE

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

6

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 \(utcle.org/elibrary\)](https://utcle.org/elibrary)

Title search: Using IRAs to Fund SNTs

Also available as part of the eCourse

[2020 Special Needs Trusts eConference](#)

First appeared as part of the conference materials for the  
16<sup>th</sup> Annual Changes and Trends Affecting Special Needs Trusts session  
"IRAs and SNTs"