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# USING IRA'S TO FUND SNT'S

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## 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

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## OUTLINE



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

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## OUTLINE

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

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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"