
LEAVING IRA'S TO A TRUST

TRESI WEEKS

THE WEEKS LAW FIRM, PLLC

WEEKSLAWFIRM.COM



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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

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INTRODUCTION

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

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OUTLINE



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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

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Title search: Leaving IRAs to a Trust

Also available as part of the eCourse

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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"