# LEAVING IRA'S TO A TRUST

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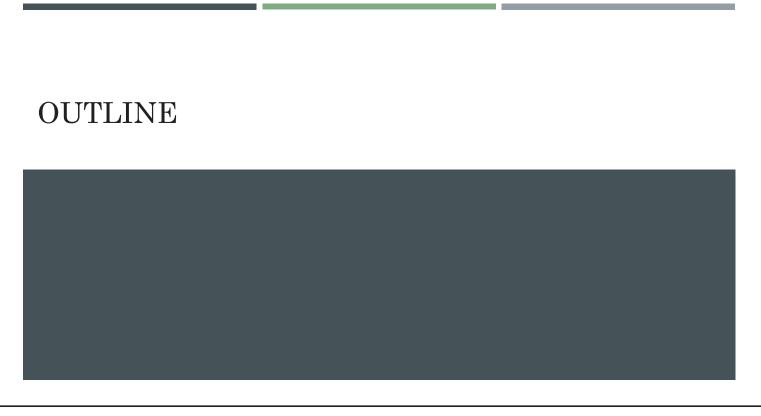
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## INTRODUCTION

- 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

- 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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