SEMINAR

Retirement Benefits: Tools for Estate Planning & Administration

Take a deep dive into spousal distribution options, drafting tips, issues surrounding beneficiary designations, and tips for estate and trust administration involving retirement benefits

Attend this advanced program to hear in-depth analysis of estate planning and estate and trust administration with retirement benefits, particularly in light of the passage of the SECURE Act.

Learn about the options for a surviving spouse who receives retirement benefits. Hear beneficiary designation and "see-through" trust drafting tips, and the effect of the SECURE Act on planning with retirement benefits. Discuss the practical issues that arise when implementing beneficiary designations. Get ideas to fix issues that surface after the owner/participant has died—and learn to recognize and avoid traps for the unwary when administering trusts that hold inherited retirement benefits.

The presentation assumes the audience already has a basic understanding of the longstanding "stretch-out" rules governing retirement benefits after the death of the owner/participant, and how to leave retirement benefits to a trust in order to obtain the beneficial "see-through" status for the trust and a "designated beneficiary." Hear the faculty delve into the practicalities of drafting and implementing retirement benefits planning, including the impact of the SECURE Act, which became effective on January 11, 2020. The landscape of estate planning for retirement benefits has changed—make sure your practice is current and strategic. Join the discussion and bring your questions!

Agenda

- Practical Advice for Common Issues That Arise in Estate Planning with Retirement Benefits, Including an Overview of Options and Rules for the Surviving Spouse, Non-Surviving Spouse "Eligible Designated Beneficiaries" Under the SECURE Act, "Designated Beneficiaries", and Non-"Designated Beneficiaries"
- Tips for Drafting See-Through Trusts, and Determining Whether a See-Through Trust Is Appropriate For a Client in Light of the Changes Made by the SECURE Act
- Issues That Surface in Estate and Trust Administration with Retirement Assets and Practical Solutions for Dealing with Them
- "Ask the Experts" Q&A Session

Faculty

Suma V. Nair, Esq., *Goulston & Storrs, PC, Boston,* Chair
Sarah M. Allen, Esq., *Rice, Heard & Bigelow, Inc., Boston*
Sara Goldman Curley, Esq., *Nutter McClennen & Fish LLP, Boston*
Kelly J. Guarino, Esq., *Trust Counsel, Fiduciary Trust Company, Boston*

Dates

LIVE WEBCAST
Thursday, June 25, 2020
9:30 am–12:30 pm

Register at **www.mcle.org**
Program Number: 2200231WBC

RECORDED WEBCAST CC
Thursday, July 9, 2020
2:00 pm–5:00 pm

Register at **www.mcle.org**
Program Number: 2200231RBC

Tuition *(includes written materials)*

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