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IPB Tax, Trusts & Estates Newsletter

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PRACTICE AREAS

Estate Planning

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In This Issue:

- Tax-Efficient Planning for Large Retirement Accounts - Qualified charitable contributions, satisfaction of charitable bequests with IRAs, spousal beneficiary rollovers, and certain trusts may provide tax savings.
- Primer on Traditional IRA, Roth IRA, and Roth 401(k) Accounts and Distribution Rules - Income tax, penalties, and/or RMDs may apply to an account, while delaying RMDs until 70- may reduce taxes due to lower tax bracket, relocation, or passing accounts to next generation.
- Roth IRA Conversions After the Tax Cuts and Jobs Act of 2017 - Account owners should weigh the advantages of the new top marginal income tax rate against the new prohibition on recharacterization after a conversion.
- Planning by Non-Spouse Beneficiaries for Inherited Retirement Accounts -

  Considerations when naming a non-spouse beneficiary include the beneficiary's age, type of IRA, using a trust to hold an account, and changes in "kiddie tax" rules.
- IPB in the News