

Stephen J. Putnoki-Higgins Publishes Article on Trustee-to-Trustee Transfer Ruling

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An article written by Tampa attorney Stephen J. Putnoki-Higgins, titled “Trustee-to-Trustee Transfer Didn’t Disqualify IRA,” was recently published in [WealthManagement.com](#).

Stephen’s article discusses Private Letter Ruling 201943020 (PLR), which considered the tax implications of a trustee-to-trustee transfer between individual retirement accounts for the benefit of a charitable organization. According to his article, in the PLR, the Internal Revenue Service “clarifies the rules concerning inherited IRAs when nonindividual beneficiaries are involved.”

[WealthManagement](#) is an online resource and multi-media distribution channel for financial service industry professionals. According to the site, over 435,000 financial advisors and wealth professionals rely on WealthManagement information, editorial insight and analysis to assist them in their client activities and improve practice management.

To see the full article, please [click here](#).

About Stephen J. Putnoki-Higgins

Stephen J. Putnoki-Higgins is an attorney in the Tampa office of Shutts & Bowen LLP, where he is a member of the Private Client Services Practice Group. Stephen regularly represents individuals and families and helps them manage their wealth in a tax-efficient manner. He advises clients in the areas of domestic and international estate, trust and tax planning, primarily in income, estate, gift, and generation-skipping transfer taxation, but he also counsels clients regarding charitable giving, the organization, registration, and administration of tax-exempt organizations, choice-of-entity planning, estate and trust administration, state and local taxation, and the income taxation of partnerships, corporations, LLCs, co-ops, hybrid entities, and trusts.

Practice Areas

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