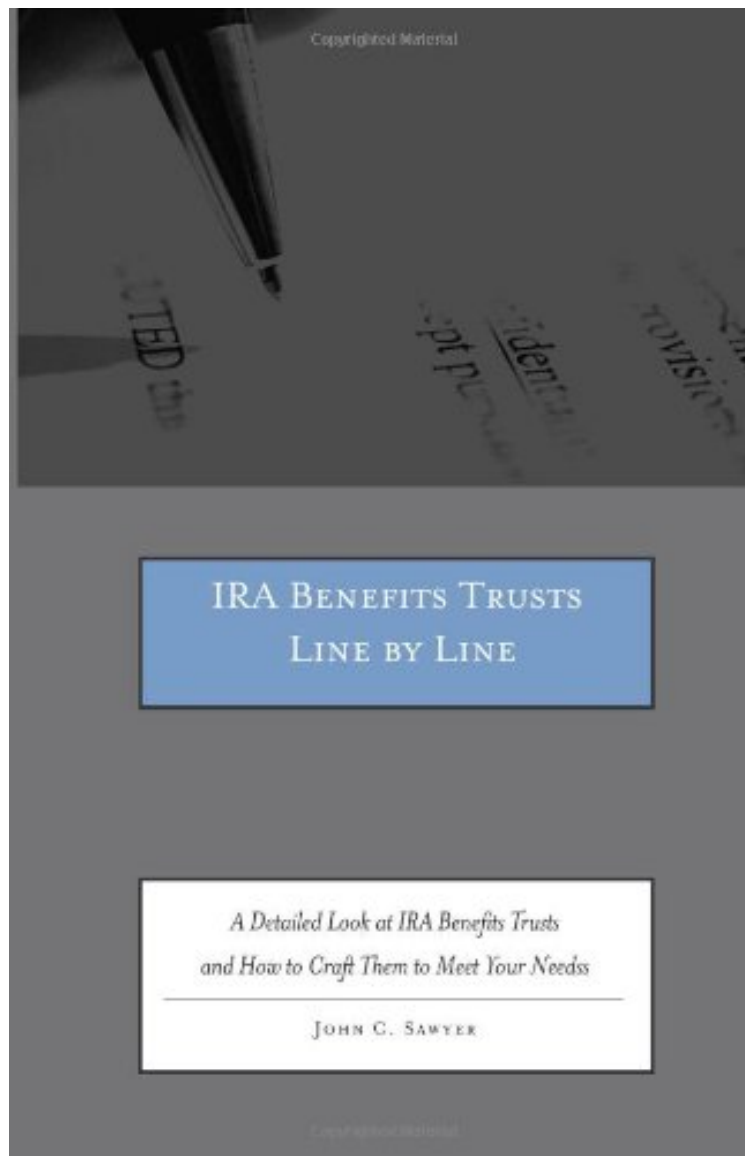


(Download pdf ebook) IRA Benefits Trusts Line by Line: A Detailed Look at IRA Benefits Trusts and How to Craft Them to Meet Your Needs

IRA Benefits Trusts Line by Line: A Detailed Look at IRA Benefits Trusts and How to Craft Them to Meet Your Needs

John C. Sawyer

*audiobook / *ebooks / Download PDF / ePub / DOC*



[Download](#)

[Read Online](#)

#5260436 in Books 2010-09-01 Original language: English PDF # 1 .40 x 5.50 x 8.40l, .40 #File Name: 0314268626100 pages | File size: 33.Mb

John C. Sawyer : IRA Benefits Trusts Line by Line: A Detailed Look at IRA Benefits Trusts and How to Craft Them to Meet Your Needs before purchasing it in order to gauge whether or not it would be worth my time, and all praised IRA Benefits Trusts Line by Line: A Detailed Look at IRA Benefits Trusts and How to Craft Them to Meet

Your Needs:

IRA Benefits Trusts Line By Line provides a concise, easy to navigate path through the myriad and complex rules applicable to the post-death transmission of retirement benefits. The author, a noted expert on estate planning, distills the designated beneficiary and minimum distribution rules into an understandable framework for planning. Using that framework, the book explores and explains the options available to practitioners in stretching out an IRA in order to achieve the maximum income tax deferral. The role of trusts and the estate and income tax rules applicable to naming a trust as a beneficiary of an IRA account are discussed in detail. The book provides drafting tips and identifies drafting issues, along with suggesting possible solutions. The author explains the distinction between accumulation trusts and conduit trusts, and suggests possible uses for each. Finally, a comprehensive form of a trust to be used as the beneficiary of an IRA is provided, along with variations suited to accommodate specific drafting issues and planning goals. The technical language used in the forms is then explained in detail. This book is a must-have for practitioners engaged in estate planning for clients who have significant retirement assets and who want to protect and preserve those assets for their loved ones. A CD-ROM is included, which provides searchable PDF and Word versions of the book and sample agreements.

About the Author John C. (Jack) Sawyer is a partner in the Atlanta office of the law firm of Alston Bird LLP, practicing in the areas of wealth planning, asset protection planning, conservation easements, and exempt organizations. He received his B.B.A. degree, cum laude, from the University of Georgia School of Accounting and his law degree, magna cum laude, from the University of Notre Dame. Following law school, Mr. Sawyer served as a judge advocate in the U.S. Marine Corps. He has authored articles for The Exempt Organization Tax Review, The Journal of Taxation of Exempt Organizations, and Estate Planning, and he has been quoted in Forbes, Fortune, Georgia Trend, and Modern Healthcare. Mr. Sawyer is listed in The Best Lawyers in America, Georgia Super Lawyers, and Worth magazine's "Top 100 Attorneys."