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LOUIS A. MEZZULLO, ESQ.

RETIREMENT PLAN DISTRIBUTIONS: AN INTRODUCTION

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LOUIS A. MEZZULLO, a partner in the Rancho Santa Fe, CA office of Luce Forward, is an excellent speaker and a ***nationally-recognized expert*** on estate planning, taxation, and employee benefits. He is listed in *The Best Lawyers in America* (for tax, employee benefits and trust and estates) (Woodward/White Publishers). Mr. Mezzullo received his J.D. from University of Richmond Law School, and a B.A. and M.A. from University of Maryland.

TOPICS

- ✓ **Introduction**
  - **importance**
  - **participant's objectives**
  - **plan provisions**
  - **spousal rights**
  - **premature distributions**
- ✓ **Final Minimum Distribution Rules**
  - **required beginning date ("RBD")**
  - **distributions during participant's lifetime**
  - **distributions upon participant's death both before and after the RBD**
  - **spousal rollovers and "inherited" IRAs**
  - **designated beneficiary**
  - **trustee as beneficiary**
- ✓ **Deferring Or Reducing Income Taxes**
- ✓ **Estate Tax Considerations**

COMPLETE TABLE OF CONTENTS

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- Introduction
- Final Minimum Distribution Rules
- Deferring or Reducing Income Taxes
- Naming A QTIP Trust As Beneficiary
- Other Estate Tax Considerations
- Using An IRA For Charitable Giving
- *4 EXHIBITS!*
  - Exhibit A - Uniform Lifetime Table
  - Exhibit B - Single Life Table
  - Exhibit C - Abbreviated Joint And Survivor Table
  - Exhibit D - Chart For Determining Applicable Distribution Period

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