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 Live 1 Hour 45 Minute January 4, 2012 Presentation
LOUIS A. MEZZULLO, ESQ.

ROTH IRAs: TIME FOR A NEW LOOK

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In this January 4, 2012, 1.75-hour presentation, Louis A. Mezzullo, Esquire, describes *the benefits* of a Roth IRA, the requirements for *making a Roth Conversion* and for *receiving distributions* from Roth IRAs income tax-free. He also discusses who may and may not benefit from a Roth Conversion and the *factors and risks that must be considered* when deciding to make a Roth Conversion.

Mr. Mezzullo – an outstanding speaker and author – provides:

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TOPICS

- ✓ **Introduction**
 - what is a Roth IRA?
 - regular contributions
- ✓ **Roth Conversions**
 - in general
 - eligibility
 - tax consequences
- ✓ **Taxation Of Distributions**
 - qualified distributions
 - ordering rules
- ✓ **Recharacterizations And Reconversions**
 - how to make both
- ✓ **Roth Accounts**
 - in general
 - taxation of distributions
- ✓ **Considerations In Making A Roth Conversion**
 - who will benefit; who will not benefit?
 - charitable giving considerations
 - key factors to consider
 - risks in making a conversion
- ✓ **The Required Minimum Distribution Rules**

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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 was an Adjunct Professor of Law at the University of Richmond Law School from 1978 to 2006, where he taught courses in those subjects and was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 until 2007. He is listed in *Who's Who in American Law*, *Who's Who in Emerging Leaders* and *Who's Who in America* (Marquis Who's Who Publishers) and 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

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• **January 4, 2012** • **1 Hour 45 Minutes** •

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