Note from Program Chair to Attendees:

Printing

In preparing for our presentation, please print:

- "Estate Planning for Owners of Retirement Plan Accounts," which is the PowerPoint presentation we will be using.

- "Sample Conduit Provisions," which has specific language that we might discuss if we have time (see below).

All of the other materials are intended as helpful reference materials. You don't need to bring them to our program to be able to follow what we're doing. Although any advance preparation you do will help you get more out of the program, advance preparation is not required.

What To Expect From Our Presentation

We intend to present practical pointers on how to draft estate plans and beneficiary designations when bequeathing IRAs and similar retirement plan assets. We will discuss technical nuances only to the extent that they are of practical help to your drafting. We will mix in basics with cutting-edge current developments, but generally we will not discuss private letter rulings (unless something jumps out at us as critical).

We will focus on strategy. We are not very likely to discuss specific form language as part of our presentation, since we have only one hour. We hope that the materials help you, and we will be happy to answer questions about specific language after our presentation and throughout the conference.

We will very briefly introduce the topic so that lawyers who are new to this area will be able to follow along. We expect that our discussion of strategy will help both new lawyers and highly experienced ones. We will follow the PowerPoint and try to leave time for questions at the end.