required minimum distributions after the secure act and secure act 2.0

April 22, 2025

Robert Lowe's course on, "Required Minimum Distributions After the SECURE Act and SECURE Act 2.0" is available on-demand in the University of California's Continuing Education of the Bar's CLE Library. This one-hour course qualifies for 1 CLE credit.

About the course...

The SECURE Act and SECURE Act 2.0 introduced new age thresholds for Required Minimum Distributions (RMDs). Attorney Robert J. Lowe discusses the changes in rules, calculations, and implications for beneficiaries, and how to use these regulations for retirement and estate planning. This program assumes considerable experience in tax and estate planning and qualifies for specialization credit in both Estate Planning, Trust and Probate Law and Taxation Law. Discussion includes:

- New IRS regulations on RMDs and trusts
- Calculating RMDs using IRS life expectancy tables
- Beneficiary designations, RMD rules, and tax implications
- Role of Roth IRAs and trusts
- Penalties for incorrect RMDs and ensuring compliance
- Optimize beneficiary tax outcomes and RMD strategies

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attorneys

Robert J. Lowe

practice areas

tax and trusts & estates

tax planning

trusts & estates