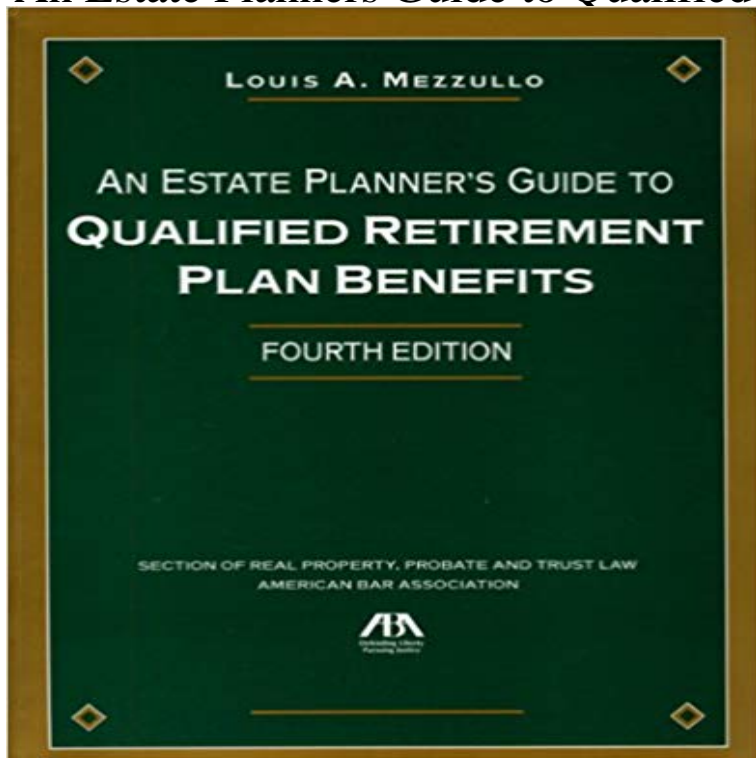


# An Estate Planners Guide to Qualified Retirement Plan Benefits



Written for the non-ERISA specialist, this practical guide provides expert advice on how to structure benefits from qualified retirement plans and IRAs. Incorporating significant changes made by the Pension Protection Act of 2006 and the final regulations regarding the required minimum distribution rules, it clarifies distribution options, summarizes the rules of defined benefit and defined contribution plans, discusses tax rules, regulations, and penalties, and highlights the dangers of some traditional estate planning techniques. Includes appendices on CD-ROM.

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