

# CHAMBERLAIN, HRDLICKA, WHITE, WILLIAMS & MARTIN

## WEST HOUSTON AREA TAX FORUM June 24, 2009 – From 7:15 to 9:00 A.M.

LAKESIDE COUNTRY CLUB  
100 Wilcrest Drive, Houston, Texas 77042

### "IS IT TIME TO TRUST YOUR IRA BENEFICIARY? A DISCUSSION OF THE ISSUES RELATED TO DESIGNATING A TRUST AS THE BENEFICIARY OF YOUR RETIREMENT ACCOUNT"

**Every day, Americans are allocating a larger portion of their savings to qualified retirement plans and individual retirement accounts. As these types of accounts grow, so does the need to protect them for the benefit of the participant's beneficiaries from taxation, divorce and creditors' claims. Therefore, it has become increasingly more important for the participant's estate planning advisers to understand the rules which govern the transfer of these accounts to trusts when planning for the participant's death. Unfortunately, these rules are numerous, confusing and very costly if violated. The purpose of this outline is to review many of the issues, benefits and potential pitfalls involved in the transfer of a deceased participant's retirement account to a trust for the benefit of his or her spouse and/or children.**

*Speakers*

### **Brett T. Berly and Carol Ina Cooper**

*(Two hours of CPE credit for CPA's recommended to State Board for attendance at this Forum)  
(CLE and CFP Credit is now being requested!)*

\_\_\_\_\_ *Yes, I will attend the West Houston Area Tax Forum on June 24, 2009.\**

**\$40 PAYMENT ENCLOSED \_\_\_\_\_ \$42 WALK-IN WITH NO RESERVATION \_\_\_\_\_**  
(per person) (per person)

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RETURN TO: Mary Beth Caracciolo, Tax Forum Coordinator  
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OR FAX: 713/356-1001(desktop) or 713-658-2553  
OR CALL: 713/658-2500  
OR E-Mail: [marybeth.caracciolo@chamberlainlaw.com](mailto:marybeth.caracciolo@chamberlainlaw.com)

\* Since we guarantee your reservation, you will be billed \$40.00 if you cancel your reservation later than two (2) days prior to the meeting or make a reservation and do not attend. Payment may be made by cash, check, Visa, MasterCard or American Express.

If you are unable to attend the West Houston Area Tax Forum, please consider joining us at one of the following locations:  
West Loop Area Tax Forum – The Houstonian – June 10, 2009  
Northwest Area Tax Forum – Hilton Garden Inn – June 18, 2009