Minnesota Association of Public Accountants
Complete Retirement Guide

June 5, 2023
8am – 4pm
Webinar

Course Information: The 'Complete Retirement Guide' will consist of overviews for each of the following: Business Pension plans, IRAs, Roth's & Conversions & Retirement Distributions and has been updated to include the latest retirement changes from 2022's Secure Act 2.0.

Course Objective: Upon completion of Part 1 you will be able to determine how to handle qualified domestic relations order distributions and identify the five rules for withdrawals from qualified plans, as well as the characteristics for Profit-Sharing Plans. You will receive an overview of various retirement plans and their top-heavy rules, rollovers, vesting, and Safe Harbors. In addition, you will be able to define Money Purchase Plan and SEP-IRAs as well as identify the properties of SIMPLE plans and determine who should benefit from SIMPLE plans. Participants will gain an understanding of defined contribution plans, including such topics as profit sharing, money purchase, and single, solo, or Roth 401k's. The course will cover comparison tables, new pension plan credits, defined benefit plans, creditor protection, and rollovers as business startups (ROBS). Part 2 instructs the student in all types of deductible, non-deductible and Roth IRAs. Included are discussions on qualification for contributions, allowable investments, rollover and conversion rules and limits, transfers, QCD's, 1 time HSA transfers and planning. It is a complete reference guide to all things IRA! The 2nd half of the course instructs the student in determining when distributions are required and how to calculate them for IRAs and qualified plans. We also discuss the penalties for failure to take RMD's (and how to waive them) and the exceptions to the 10% early withdrawal penalty. Additional discussions are provided for QCDs. The remainder of the course discusses inherited accounts, RMD and rollover options and rules for spouses and non-spouse beneficiaries.

Date	June 5, 2023	Credits	8
Time	8am – 4pm	IRS Program No:	Pending
Location	Webinar	Field of Study	Taxes
Speakers	TaxSpeaker	Prerequisites	None
Early Registration	May 29, 2023	Course Level	Intermediate
Member Fees:	Early - $300 After 5/29/2023 - $325	Non-Member Fees:	Early - $360 After 5/29/2023 - $385

Attendee Information:

Attendee Name:	Circle One: CPA EA RAP Other (please specify)
Firm Name:	PTIN:
Mailing Address:	
City:	State: Zip:
Email:	Daytime Phone:

Payment Information:

Payment must accompany registration. Registration fee is based upon the date payment is postmarked or received, or the date of online payment. If paying by credit card, all fields are required.

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Please note that the MAPA office cannot accept card payment information transmitted by email due to PCI Compliance standards. Cancellation: The registration fee less a $30 administrative charge can be refunded up to 10 business days before the seminar. An 80% refund can be obtained with written notice of cancellation between 5 and 10 business days prior to the program. No refund for cancellation less than 5 workdays prior, or for no-shows. Space cannot be guaranteed for walk-in or day-of registrations. Registrations are transferable one time only to another offering except as noted.

Please register early. Mail with Payment to: PO Box 301, Big Lake, MN 55309 ● Fax: 763-263-8020 ● Phone: 612-366-1983