

# Ward and Smith Sponsors 30th Annual Professional Seminar

April 25, 2022



**Ward and Smith is pleased to be a sponsor of the 30th Annual Professional Seminar on Thursday, May 5 in Asheville.**

This year's program focuses on the retirement accounts and planning optimal outcomes for family and charitable objectives.



Christopher Hoyt, Professor of Law at University of Missouri - Kansas City School of Law will deliver the keynote address on the common situations faced by estate planners when handling retirement assets for first and second marriages, solutions to common obstacles, and legal requirements for IRA or 401(k) assets payable to children from a prior marriage. He will also inform on how to plan for the end of the inherited stretch IRA, including describing the various provision of the SECURE Act and how they will affect taxpayers, analyze the new rules for liquidating inherited retirement accounts, provide advice on changes that may be needed to existing trust documents, and examining the circumstances where naming a tax-exempt charitable remainder trust as the beneficiary of a retirement account will provide favorable tax outcomes.

The one-day conference will summarize the best way to get savings from charitable gifts under current tax laws, including “bunching gifts,” using appreciated stock, and making donations from an IRA. Tickets are still on sale.

The 30th Annual Professional Seminar is hosted by The Community Foundation of Western North Carolina, a nonprofit organization dedicated to building a permanent pool of charitable capital for the 18 counties of Western North Carolina.