



# The Appeal of Life Insurance When a CRT is Beneficiary of a Retirement Account

## Webinar for Professional Advisors

### Program overview:

In this one-hour webinar, Professor Christopher Hoyt will share his insights on the appeal of life insurance when a charitable remainder trust is named the beneficiary of a retirement account. Participants will learn to identify and assess the:

- Required distributions from inherited retirement accounts in 2022, in light of the 2022 proposed regulations and recent IRS guidance;
- Reason interest has increased in naming a charitable remainder trust as a beneficiary of a retirement account;
- Obstacles and solutions for naming a CRT as an IRA beneficiary; and
- Role life insurance can play in helping families preserve their wealth.



**Christopher R.  
Hoyt, JD**

**Date: Wednesday, November 30, 2022**

**Time: 3:00 - 4:00 p.m. Eastern**

(2:00 - 3:00 p.m. Central; 1:00 - 2:00 p.m. Mountain; Noon - 1:00 p.m. Pacific)

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**Christopher R. Hoyt, JD**, is a Professor of Law at the University of Missouri Kansas City School of Law where he teaches courses in the area of federal income taxation and business organizations. Previously, he was with the law firm of Spencer, Fane, Britt & Browne in Kansas City, Missouri. He received an undergraduate degree in economics from Northwestern University and dual law and accounting degrees from the University of Wisconsin. Professor Hoyt has served as the Chair of the American Bar Association's Committee on Charitable Organizations (Section of Trusts and Estates) and is on the editorial board of *Trusts and Estates* magazine. He is an ACTEC fellow, has been designated by his peers as a "Best Lawyer," and was elected to the Estate Planning Hall of Fame by the National Association of Estate Planners & Councils. He is a frequent speaker at legal and educational programs and has been quoted in numerous publications, including *The Wall Street Journal*, *Forbes*, *MONEY Magazine*, *The New York Times*, and *The Washington Post*.

**Accountants** can earn CPE credit by pre-registering using the link on the following page and responding to the polling questions that will be asked during the program. This course qualifies with NASBA for 1.0 hour of CPE credit in the field of study: Taxes.

# The Appeal of Life Insurance When a CRT is Beneficiary of a Retirement Account

With Christopher R. Hoyt, JD

**To register for and attend this session, use the link below:**

[https://nylife.zoom.us/webinar/register/WN\\_M09WNc2uQnaXGp5LVsNLYQ](https://nylife.zoom.us/webinar/register/WN_M09WNc2uQnaXGp5LVsNLYQ)

**To ensure the best possible webinar experience, test your connection here:** <https://nylife.zoom.us/test>

It is critical that you test your connection prior to logging into the webinar.

**Technical support:** If you experience issues registering or attending, please visit <https://support.zoom.us>

**Mobile access:** Zoom runs on tablets and smartphones. Download the application from the App Store of your choice.



**Watch replays of the  
Advisor Webinar Series:**

[http://nyladvisors.com/  
educational-resources/](http://nyladvisors.com/educational-resources/)

**Learning objectives:** Upon completion of this program, participants will be familiar with the required distributions from inherited retirement accounts in light of the 2022 proposed regulations and recent IRS guidance; understand why interest has increased in naming a charitable remainder trust as a beneficiary of a retirement account; be able to identify the obstacles and solutions for naming a CRT as an IRA beneficiary; and recognize the role life insurance can play in helping families preserve their wealth.

**Who should attend:** This presentation is prepared for the general information and education of professional advisors who work with agents of New York Life Insurance Company. It is for educational purposes only and not intended for use with the general public.

**Program level:** Advanced.

**Prerequisites:** Practicing accountants and attorneys with significant exposure to the subject.

**Advanced preparation:** None required.

**Delivery method:** Group Internet based (GIB).

**Recommended CPE credit and field of study:** Participants will earn 1.0 CPE credits in the category "Taxes." In order to be awarded the full credits, participants must respond to the polling questions asked during the program, and complete and return the appropriate CE forms.

**Registration requirements:** To register for this program, go to [https://nylife.zoom.us/webinar/register/WN\\_5Fkljv\\_gQf6HRTFyF80Fjw](https://nylife.zoom.us/webinar/register/WN_5Fkljv_gQf6HRTFyF80Fjw).

**Program refund policy:** There is no fee for attending this program.

**Complaint resolution policy:** For more information regarding administrative policies such as complaint, refund, and program cancellation, please contact the New York Life Insurance Company representative at 972-720-6704.

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