**Course Outline**

**Course Title & Author 2024 Complete Retirement Guide Robert Jennings CPA**

**Credit Hours 8**

**Publication Date February 14, 2024**

**Topic Minutes**

Comparison Tables 10

New Pension Plan Credit 10

Retirement Plans

 Overview 5

 Top Heavy Rules 5

 Vesting 5

 Safe Harbors 5

 Qualified Plans 10

 Rollovers 10

Defined Contribution Plans 5

 Money purchase 5

 Profit Sharing 5

 401-k 15

 Single or solo 401-k 15

 Roth 401-k 5

Defined Benefit Plans 10

Creditor Protection 5

Rollovers as Business Startups (ROBS) 10

SEP-IRA 15

SIMPLE-IRA 15

 SUB TOTAL 165

IRA History 5

2018-2020 IRA Changes 10

Covid 19 changes FROM cares Act 5

 3 year rollover rules 10

Traditional Deductible IRAs 30

Disclaiming an IRA 5

Non Deductible IRAs 10

Rollovers and Transfers 15

Prohibited Transactions & Investments 10

Roth IRAs 25

 Roth conversions 5

 Roth Withdrawals 10

IRA Tax Planning 20

Savers Credit 5

Required Distributions 10

 Rollovers 5

 Waiving 60 day rollover rule 5

 RMD beginning date 5

 Qualified Charitable Distributions 5

 Excess Contribution Penalties 15

Secrets of Retirement Withdrawals-Tax Planning 15

Waiving 50% Penalty for failure to take RMD 5

Withdrawals 10

Early Distributions 5

 Penalty Exceptions 10

Inherited IRAs 25

Roth IRA Distributions 5

Incorrect 1099R 5

 Subtotal 285

Course total 450