



SECURE ACT AND ITS IMPACT ON ESTATE PLANNING

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In this video, Rachel Zarghami, an attorney in Cummings & Lockwood's Private Clients Group, discusses how the SECURE Act, effective as of January 1, 2020, and the SECURE Act 2.0, effective as of January 1, 2023, have dramatically changed the use of IRAs as an estate planning tool. This presentation covers the most relevant provisions that influence the structuring of estate plans.

