Click on the course name to enroll. Courses are listed here in the recommended sequence.

1 – **Introduction to IRAs:** Learn the basics of IRAs and key differences between the types of IRAs available.

2 – **IRA Plan Establishment & Funding:** Learn the document requirements, why each document is required, and contribution requirements including IRA contribution eligibility, limits, and deadlines.

3 – **Traditional IRA Distributions:** Learn how to determine the tax and penalty implications of traditional IRA owner distributions.

4 – **Traditional IRA Required Minimum Distributions:** Learn about required minimum distributions including the deadline for the first distribution, the allowable method for calculating a distribution, and the information required to facilitate the transaction.

5 – **Roth IRA Distributions:** Learn how to determine the tax and penalty implications of Roth IRA owner distributions.

6 – **IRA Beneficiary Distributions:** Learn the importance of accurate beneficiary distribution processing and the various options available to beneficiaries.

7 – **Tackling IRA-to-IRA Transfers and Rollovers:** Learn the steps necessary to facilitate IRA-to-IRA transfers and rollovers, the attributes and restrictions governing these transactions, and the roles and responsibilities of the distributing and receiving providers.

8 – **Tackling QRP-to-IRA Rollovers:** Learn to recognize the asset acquisition opportunities associated with qualified retirement plan to IRA rollovers and guide IRA clients through the process of moving the money under the eligibility rules for these transactions.

9 – **IRA Conversions:** Learn why an individual may elect to convert and the tax implications of a conversion.

10—**IRA Recharacterizations:** Learn what a recharacterization is, the recharacterization process for a current year IRA contribution, and the basic tax implications of recharacterization.

11 – **IRA Required Reporting:** Learn about reporting rules, the reporting process, and the reasons for and requirements of each required report.

For more information, e-mail: MemberSolutions@LOMA.org
Or phone: 1-800-ASK-LOMA/Option 1