

Estate Planning Council of Delaware – Annual Meeting
Wednesday, May 9, 2018
5:15pm to 8:00pm
Hotel DuPont – Gold Ballroom

Natalie Choate

“Planning for Retirement Benefits: Recent Developments and Current Trends”



What Congress, the courts, and the IRS have done to our retirement plans lately, including how the new tax law affects retirement benefits, latest PLRs suggesting evolution of the minimum distribution trust rules, RMD planning for 76 million baby boomers, and IRS surprise: do-it-yourself hardship waivers of the 60-day rollover deadline.

Natalie Choate is a lawyer with the Boston firm of Nutter McClennen & Fish. Her practice is limited to consultations on estate planning for retirement benefits. Her book *Life and Death Planning for Retirement Benefits* is a leading resource for estate planning professionals.

Miss Choate is a fellow and former Regent of the American College of Trust and Estate Counsel and former chairman of its Employee Benefits Committee. She serves as an editorial advisor for *Trusts and Estates*. Named “Estate Planner of the Year” by the Boston Estate Planning Council, she is listed in *The Best Lawyers in America*. The National Association of Estate Planners and Councils has awarded her the “Distinguished Accredited Estate Planner” designation.

Her articles on estate planning topics have been published in *ACTEC Notes*, *Estate Planning*, *Trusts and Estates*, *Tax Practitioners Journal* and *Tax Management*. Miss Choate has lectured in all 50 states, Canada, Puerto Rico, and the District of Columbia, and has spoken at the Heckerling, Notre Dame, California, and Southern Federal Tax Institutes, among others. Her comments on estate and retirement planning have been quoted in *The Wall Street Journal*, *Money*, *The New York Times*, *Newsweek*, *Forbes*, *Financial Planning* and *Financial World*.

A Boston native, Miss Choate is a graduate of Radcliffe College and Harvard Law School.