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Understanding IRAs is an introductory training course on individual retirement accounts (IRAs) designed for continuing education for financial services professionals. It covers the various forms of IRAs available to investors, including Roth IRAs, traditional IRAs, education IRAs and medical savings accounts. It explains how savings vehicles can be used with employer sponsored retirement plans and medical savings accounts as part of an overall personal financial strategy, including both retirement and pre retirement savings.

The Roth IRA and expanded availability of traditional IRAs have sparked enormous interest by the investing public. This course gives the financial services professional what he or she needs to know to serve these investors.

What's New in the 2nd Edition: Material has been updated to reflect the changes made by the new distribution rules and the Tax Act of 2001, including updates to rules governing qualified plans, catch up contributions and simplification of required minimum distribution rules. These changes are extensive and reflected throughout the text. Additional information on SEPs, simple plans and educational and medical savings accounts has been added. And facts, figures, illustrations and examples have been updated.

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