

Iowa State University Center for
Agricultural Law and Taxation
and
The Agricultural Law Section of the
Iowa State Bar Association
and
Iowa Farm Bureau
presents the

Agricultural Law Seminar



Friday, September 11, 2009
8:00 am - 4:30 pm

Holiday Inn
Ames Conference Center
2609 University Blvd
Ames, Iowa

Speakers

Scott Buchanan
Buchanan, Bibler, Buchanan & Gabor Law Firm
Algona, Iowa

Tre Critelli
Critelli Law
Des Moines, Iowa

Erin Herbold
ISU Center for Agricultural Law and Taxation
Ames, Iowa

Joe Kristan
Roth & Company
Des Moines, Iowa

Roger McEowen
ISU Center for Agricultural Law and Taxation
Ames, Iowa

J. Marc Ward
Dickinson, Mackaman, Tyler & Hagen, P.C.
Des Moines, Iowa

Upcoming Seminars

Sponsored by the ISU Center for Agricultural Law and Taxation

Farm Estate and Business Planning Seminar
Ames, Iowa - September 18, 2009
To learn more visit: <http://www.calt.iastate.edu/febp.html>

The seminar is for attorneys and CPAs involved in farm estate and business planning. The seminar will provide information to practitioners on the legal environment affecting farm estate and business planning.

2009 Farm Income Tax Schools
To learn more visit: <http://www.calt.iastate.edu/taxschool.html>

Locations and Dates
Sheldon - October 26-27
Waterloo - October 28-29
Griswold - November 9-10
Ottumwa - November 12-13
Mason City - November 16-17
Muscatine - November 23-24
Denison - December 7-8
Ames - December 14-15

Agricultural Law Seminar

Friday, September 11, 2009
Holiday Inn - Ames Conference Center
2609 University Blvd, Ames, Iowa

Plan to stay in Ames for Saturday, September 12 and enjoy this year's edition of the annual rivalry of the Iowa vs. Iowa State football game with an 11 a.m. kick-off.

Sponsored by:

- Iowa State University Center for Agricultural Law and Taxation
- The Agricultural Law Section of the Iowa State Bar Association
- Iowa Farm Bureau

Registration fee includes:

Seminar materials, a continental breakfast, lunch and two breaks.

Hotel Reservations

A block of rooms has been set aside for the rate of \$89. Call 515-268-8808, and identify you are with the ISU Agricultural Law Seminar group when making your reservation.

Continuing Professional Education

Application has been made for continuing legal education of 7 hours including 1 hour of ethics. This course is intended to also qualify non-lawyer participants for up to 7 credit hours toward his/her continuing professional education total credit hours, including 1 hour of ethics.

Tax Deductions for Educational Expenses

Treasury Regulation § 1.162-5 permits an income tax deduction for educational expenses undertaken to (1) maintain or improve skills in one's employment or other trade or business or (2) meet express requirements of an employer or a law imposed as a condition for retention of employment job status or rate of compensation.

Cancellation Policy

A full refund will be given if registration is cancelled 48 hours prior to the event; if within 48 hours, no refund will be given.

Seminar Agenda

7:30 - 8:00 a.m. Registration

8:00 - 9:30 a.m. Agricultural Law and Taxation Caselaw and Legislative Update (McEowen and Herbold)

This session will provide attendees with an update of recent (within the past 12-18 months) Iowa court opinions and legislation and administrative rulings with relevance to agriculture and rural landowners. Also covered will be important cases and rulings at the federal level of importance to agriculture. Subject areas covered will be: Uniform Commercial Code, Contracts, Bankruptcy, Income Tax, Wills and Trusts, Civil Liabilities, Criminal Law, Water Law, Environmental Law (including S. 787 - The Clean Water Restoration Act) and Regulatory Law.

9:30 - 10:15 a.m. Real Estate and Insurance Affecting Rural Landowners (McEowen and Herbold)

This session will address significant recent developments pertaining to real estate and insurance. Covered will be Iowa cases and rulings as well as important insurance and real estate developments at the federal level. Information will be provided on Iowa fence law and lease law, easements, the impact of the Iowa Supreme Court's recent Koenig decision on landowner liability for third party entrants and eminent domain developments in Iowa.

10:15 - 10:30 a.m. Morning Break

A brief break to refresh and network with others.

10:30 - 11:15 a.m. Biofuels and Climate Change (McEowen)

Energy-related legislation is working its way through the Congress. This session will explain the proposals (including the proposed "cap and trade" scheme), any enactments, recent energy legislation, and their impacts on agriculture and the anticipated impact on both the agricultural economy and the economy as a whole.

11:15 - 12:00 p.m. Practical Issues Associated with Limited Liability Companies and the New Iowa LLC Act (Kristan and Ward)

New LLCs are the hottest ticket in town when it comes to new business entities being formed in Iowa. This session will cover in a practical and applied way the most common issues practitioners face when setting up new LLCs. Also addressed will be the new Iowa LLC Act, and important points to be aware of.

12:00 - 1:00 p.m. Lunch

Enjoy the lunch that is provided and take time to continue networking with others.

1:00 - 2:30 p.m. Wind Energy Legal Issues - Implications for Landowners (Buchanan and Herbold)

The development of large-scale wind farms continues in Iowa and in other areas across the country. This session will provide a "nuts-and-bolts" discussion of the common areas in wind energy lease agreements that need to be negotiated, and suggestions for representing landowners considering or involved in such agreements.

2:30 - 2:45 p.m. Afternoon Break

Another brief break to recharge the batteries.

2:45 - 3:30 p.m. Business Organizational Issues for Agricultural Operations - Tax, Non-Tax and FSA Issues (McEowen and Kristan)

Farmers sometimes face unique issues that impact their business organizational structure. This session will point out the major issues and provide a road-map for use in navigating the tax, non-tax and Farm Program issues involved in the structuring process.

3:30 - 4:30 p.m. Ethics - How to Lose Your Law License Without Really Trying (Critelli)

Ethical issues abound in legal practice. This session will show you how to identify and avoid the "landmines" and certain problem areas associated with the agricultural client.

4:30 p.m. Adjourn

Registration - Agricultural Law Seminar

Please ✓ appropriate box below:

- | | |
|--|----------|
| <input type="checkbox"/> Standard Rate (non-lawyer) | \$125 |
| <input type="checkbox"/> Iowa State Bar Association (ISBA) Member | \$175 |
| <input type="checkbox"/> Non-ISBA Member (lawyer) | \$200 |
| <input type="checkbox"/> I wish to purchase a CD of the program materials. | \$25 |
| <input type="checkbox"/> I cannot attend. Please mail the program materials. | \$60 |
| <input type="checkbox"/> Registering by credit card - processing fee. | Add \$25 |
| <input type="checkbox"/> Late Fee - Registering after September 3 | Add \$25 |

Total: \$ _____

Please print or type. One registration per form, duplicate as needed.

Name: _____

Occupation: _____

Company/Firm: _____

Address: _____

City/State/ZIP: _____

Phone: _____

E-mail address: _____

Confirmations will be sent by e-mail if provided; otherwise, by postcard.

CALT requests this information for the purpose of pre-registering you in a conference. No one outside the university, with the exception of participants in the conference, is routinely provided this information. If you fail to provide the required information, we cannot promise accurate registration. (Ref: Iowa Code, Sec. 22.11; Iowa Fair Information Practices Act).

Payment Method

- I have enclosed a check payable to Iowa State University.
- Please charge the amount indicated \$ _____ to my:
- Visa MasterCard Discover

Card Number: _____ Exp. Date ____/____/____

Cardholder Name: _____

Signature: _____

How to Register

Online: <https://www.ucs.iastate.edu/mnet/caltals/quickregister.html>

Fax registration: 515-294-0700 (must be accompanied by a credit card number)

Mail registration to:

Center for Agricultural Law and Taxation
Iowa State University
2321 N. Loop Dr. - Ste 200
Ames, IA 50010

For questions, contact: Tiffany Kayser, Program Administrator,
(515) 294-5217 or tlkayser@iastate.edu.