2015
Farm and Urban Income Tax Schools

Locations and Dates

Waterloo: November 9-10
Sheldon: November 10-11
Red Oak: November 11-12
Ottumwa: November 12-13
Mason City: November 16-17
Maquoketa: November 23-24
Denison: December 7-8
Ames: December 14-15
Live Webinar: December 14-15

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IOWA STATE UNIVERSITY
CALT
Center for Agricultural Law and Taxation
2015 Tax School Registration Form

How to Register

1. Online:  
   www.calt.iastate.edu/2015-registration

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

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

Attendee Information: Please duplicate this form for additional registrations.

Name: _______________________________________________________________________________________________________

Company/Firm: _______________________________________________________________________________________________

Address/City/State/ZIP: ______________________________________________________________________________________

Phone: ________________________________   Email: ________________________________________________________________

* A confirmation email will be sent to all attendees approximately 2 weeks before the chosen location date. This email will include access to a downloadable electronic version of the workbook.

Continuing Education: Check all appropriate boxes and provide corresponding numbers.

- No Continuing Education
- PTIN# ____________________________ (Required for enrolled agents; optional for OTRPs)
- Certified Public Accountant
- Attorney
- Insurance License # _________________________
- Real Estate
- CFP# __________________________________

Location

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- Dec. 14-15 – Live Webinar

Fees and Materials

- Two-Day Registration: $305
- One-Day Registration: $225
- Attending via live webinar on December 14-15
  - Both Days: $305
  - Day 1: $225
  - Day 2: $225
- I cannot attend, but would like to purchase materials for $125 (including shipping). Materials are not available until December 15.

Discounts

- Two-Day Early Registration: $30 discount (must be registered two weeks prior to chosen location date)
- One-Day Early Registration: $20 discount (must be registered two weeks prior to chosen location date)
- Company Group Discount: $20 per individual if 5 or more are registered from same employer (not available through online registration)

Registration Summary

Registration Fee $ ___________  
Early Registration Discount $ ___________  
Company Group Discount $ ___________  
Total Amount Due $ ___________

Materials only (if cannot attend) $ ___________

Payment Method

- I have enclosed a check payable to Iowa State University.
- Please charge the amount indicated $ ___________ to my:  
  - Visa  
  - Master Card  
  - Discover
Card Number: ___________________________________ Exp. Date: ______/_______
Cardholder Name: _______________________________ Signature: ____________________________
Seminar Overview

The Center for Agricultural Law and Taxation at Iowa State University invites you to attend the 42nd Annual Farm and Urban Income Tax School. The program is intended for tax professionals and is designed to provide up-to-date training on current tax law and regulations. This year’s program, taught entirely by our experts on teaching teams, will review recent cases and rulings and key legislation, provide an in-depth review and analysis of a number of tax topics, and cover newly enacted IRS regulations and procedures important to tax practitioners. The program stresses practical information to facilitate the filing of individual and small business returns, in addition to individual, small business, farm returns.

Materials

The bound workbooks used in the Tax School are volumes A and B of the University of Illinois Federal Tax Workbook. At each school, registrants will receive a printed perfect bound version of the workbook upon check-in. In addition, several days before the start of the school that will be attended, registrants will receive an e-mail providing them access to a downloadable electronic version of the workbook.

Agenda (Schedule Both Days)

7:45 a.m. - On-Site Check In and Continental Breakfast (provided)
8:30 a.m. - Morning Session Begins
10:15-10:30 a.m. - Morning Break
12:00 p.m. - Lunch (provided)
12:50 p.m. - Afternoon Session Begins
2:30-2:45 p.m. - Afternoon Break (snack provided)
4:30 p.m. - Dismissal

Continuing Professional Education

This course is designed for: Other Tax Return Preparers (IRS - RPO Continuing Education), Certified Public Accountants (Iowa Board of Accountancy), Enrolled Agents (IRS - RPO Continuing Education), Certified Financial Planners (Certified Financial Planner Board of Standards), Licensed Public Accountants (IRS - RPO Continuing Education), Attorneys (Iowa Supreme Court Commission on Continuing Legal Education), Real Estate Professionals (Iowa Real Estate Commission), and Insurance Professionals (Iowa Insurance Division).

Application has been made for continuing education credits from accrediting organizations for the above-listed participants. Approval is pending.

- 800 minutes of instruction
- Total CPE/CLE Credits Earned: 16 (based on 1.0 credit hour per 50 minutes of instruction)
- Total CPE/CLE Credits Earned: 13.33 (based on 1.0 credit hour per 60 minutes of instruction)

Cancellation and Refund Policy

Cancellations by registrants received fewer than ten (10) business days prior to the seminar location date will be refunded one-half of the registration amount paid. No refunds are available on or after the first day of the seminar. Upon request, course materials are available in consideration of fees paid. Cancellations may also be handled with either a participant substitution or transfer to another location. In both cases, CALT must approve the change prior to the seminar date or admittance may be denied. In case of inclement weather, visit CALT’s website (www.calt.iastate.edu) or call 515-294-5217.

Questions: Contact Tiffany at 515-294-5217 or tlkayser@iastate.edu
Dates and Locations

November 9-10: Waterloo
Hawkeye Community College. Tama Hall
1501 East Orange Rd., Waterloo, IA 50704-8015

November 10-11: Sheldon
Northwest Iowa Community College; Building A, Rm 119
603 W. Park Street, Sheldon, IA 51201

November 11-12: Red Oak
Red Coach Inn, 1200 Senate Ave & Hwy 34
Red Oak, IA 51566, Phone: 712-623-4864

November 12-13: Ottumwa
Indian Hills Community College, Rural Health Education Center
655 Indian Hills Drive, Ottumwa, IA 52501

November 16-17: Mason City
North Iowa Area Community College, Muse-Norris Center
500 College Drive, Mason City, IA 50401

November 23-24: Maquoketa
Centerstone Inn & Suites, 1910 Nairn Dr.
Maquoketa, IA 52060, Phone: 563-652-0222

December 7-8: Denison
Boulders Conference Center
2507 Boulders Drive, Denison, IA 51442

December 14-15: Ames
Quality Inn & Suites, 2601 East 13th Street
Ames, IA, US, 50010, Phone: 515-232-9260

December 14-15: Live Webinar
The webinar will take place live at the Ames location from 8:30 AM - 4:30 PM (CST). An email with instructions will be sent once registration has been processed and received.

Tax School Primary Topics

Volume A: New Developments, Capitalization vs. Repair Update, Due Diligence and Other Ethical Issues, IRS Update, Special Taxpayers, Education Tax Provisions, Agricultural Issues and Rural Investments

Volume B: Small Business Issues, Individual Taxpayer Issues, Terminating C Corp Ownership, Trust Accounting and Taxation, Depreciation, Foreign Asset Disclosure, Rulings and Cases

Ethics

Ethics is available through the following events. To register, please visit our website: http://www.calt.iastate.edu/seminars

2015 September Seminars: September 17-18 - Ames, Iowa
- 1 hour of ethics is available each day for attorneys and CPAs

Ethics Part 1 and Ethics Part 2 Webinars: These webinars are available from December 17-22, 2015 with Kristy Maitre
- 1 hour of ethics credit for each class for enrolled agents, other tax return preparers and CPAs

Taxation Legal Ethics Webinar: Thursday, December 17 from 12:00 pm to 1:40 PM
Co-sponsored with the Iowa State Bar Association
- Speakers: Roger McEowen and Kristine Tidgren
- 1.5 hours of credit for Iowa CLEs (90 minutes)
- Registration will be available on the ISBA website: http://iowabar.org/
The Instructors

Day 1 Teaching Team (All Locations)

Roger A. McEowen is the Leonard Dolezal Professor in Agricultural Law at Iowa State University and Director of the Center for Agricultural Law and Taxation (CALT). He is a member of the Iowa and Kansas Bar Associations and is licensed to practice in Nebraska. He is widely published in law reviews, other agricultural law publications and the CALT website. He also conducts agricultural tax and law seminars across the country.

Joe Kristan, CPA, is the Roth & Company Tax Technical director. A respected tax technician, Joe’s practice includes real estate, manufacturing companies, closely-held businesses, and foreign-owned U.S. operations. Mr. Kristan works regularly with partnership taxation and corporate acquisitions and restructurings. Mr. Kristan frequently teaches at tax schools and is an author of articles for technical and general publications. Mr. Kristan also writes the Roth & Company tax weblog and e-mail newsletter.

Kristy S. Maitre is a tax specialist for the Center for Agricultural Law and Taxation. She is also an enrolled agent and has almost 30 years experience with IRS, most recently as the IRS Senior Stakeholder Liaison for Iowa. Kristy is well-respected among Iowa tax practitioners for her knowledge, service and dedication.

Day 2 Teaching Teams

Waterloo, Mason City, Maquoketa and Denison

A. David Bibler is a practicing attorney and CPA with the Buchanan Law Firm in Algona, Iowa. He is the co-author of the Iowa State Bar Tax Manual and a frequent speaker on various taxation topics. Mr. Bibler is a past instructor of taxation courses at the University of Iowa and Buena Vista University.

James L. Goodman is a practicing attorney and partner in the law firm of Moore, McKibben, Goodman, Lorenz & Ellefson, LLP in Marshalltown, Iowa. He is also an annual speaker at the Iowa State Bar Association Tax School on related taxation topics. Mr. Goodman is a past instructor of accounting courses at Drake University.

Daniel L. Fretheim is a practicing attorney and partner in the Anderson, Wilmarth, Van Der Maaten, Belay, Fretheim, Gipp & Zahasky Law Firm in Decorah, Iowa. He is a contributing editor of the Iowa State Bar Association Income Tax Manual and has spoken on various tax topics in the past.

Sheldon, Red Oak, Ottumwa and Ames

David M. Repp is a tax attorney and shareholder at Dickinson Law in Des Moines. He provides a broad range of tax counsel including federal and state income tax planning, taxation of employee benefits, equity structure and mergers, and succession planning. He also advises clients with respect to the management of their wealth to minimize estate and inheritance taxes. Mr. Repp is an owner and active participant in a 3,000-acre farming operation in Dallas County that raises corn and soybeans.

Paul Neiffer is an Agribusiness Certified Public Accountant and is a Principal in the Agribusiness Group of CliftonLarsonAllen LLP. He is based out of Yakima, WA, and specializes in income taxation and accounting services related to farmers and processors. Paul authors a monthly column for Top Producer magazine and maintains a blog entitled “The FarmCPA” located at www.farmcpatoday.com.

Day 2 (All Locations at 12:50 PM)

The Iowa Department of Revenue’s presentation will focus on Iowa tax issues, legislative developments, and Iowa return preparation.

- Terry O’Neill: Waterloo, Ottumwa, Maquoketa
- Patty Fulton: Sheldon, Red Oak, Mason City, Denison, Ames