Agricultural Law Seminar
Thursday, September 17, 2015
8:00 am - 4:45 pm
Co-sponsored by Iowa State University Center for Agricultural Law and Taxation, the Agricultural Law Section of the Iowa State Bar Association, and the Iowa Farm Bureau

Farm Estate and Business Planning Seminar
Friday, September 18, 2015
8:00 am - 4:45 pm

Both seminars will be held at the:
Quality Inn and Suites
2601 E. 13th Street
Ames, Iowa
2015 September Seminars Registration Form

How to Register
1. Online: https://goo.gl/pyQjq6
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: ________________________________________________________________

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 NPN # ___________________
- Real Estate
- CFP# ____________________________

Registration Options

**EARLY BIRD RATE (Received on/by September 10)**

<table>
<thead>
<tr>
<th>**Check one option, then circle corresponding fee</th>
<th>Attend in Person</th>
<th>Online (watch from your computer)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Agricultural Law Seminar Thursday, Sept. 17</td>
<td>$200</td>
<td>$200</td>
</tr>
<tr>
<td>☐ Farm Estate and Business Planning Friday, Sept. 18</td>
<td>$200</td>
<td>$200</td>
</tr>
<tr>
<td>☐ Attend both: Sept. 17 and Sept. 18</td>
<td>$350</td>
<td>$350</td>
</tr>
</tbody>
</table>

**LATE RATE (Received after September 10)**

<table>
<thead>
<tr>
<th>**Check one option, then circle corresponding fee</th>
<th>Attend in Person</th>
<th>Online (watch from your computer)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Agricultural Law Seminar Thursday, Sept. 17</td>
<td>$220</td>
<td>$220</td>
</tr>
<tr>
<td>☐ Farm Estate and Business Planning Friday, Sept. 18</td>
<td>$220</td>
<td>$220</td>
</tr>
<tr>
<td>☐ Attend both: Sept. 17 and Sept. 18</td>
<td>$370</td>
<td>$370</td>
</tr>
</tbody>
</table>

Unable to Attend? Program Materials Available to Purchase

- $55 - Agricultural Law Seminar Manual
- $55 - FEBP Seminar Manual
- $30 - Ag Law Electronic Materials
- $30 - FEBP Electronic Materials
- $65 - Ag Law Manual & Electronic Materials
- $65 - FEBP Manual & Electronic Materials

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: __________________

QUESTIONS: Contact Tiffany at 515-294-5217 or tlkayser@iastate.edu

CANCELLATION AND REFUND POLICY: A full refund will be given if registration is cancelled 72 hours prior to the start of the event; if within 72 hours, no refund will be given.

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.
Agricultural Law Seminar
Thursday, September 17, 2015 - 8:00 a.m. - 4:45 p.m.

Co-sponsored by Iowa State University Center of Agricultural Law and Taxation (CALT), the Agricultural Law Section of the Iowa State Bar Association and the Iowa Farm Bureau

Registration fee includes: seminar manual, continental breakfast, luncheon and afternoon snack

Continuing Professional Education: For information on continuing education credits and updates, visit: http://www.calt.iastate.edu/seminars. This course is designed for: Attorneys and Real Estate Professionals (Iowa Real Estate Commission). This event qualifies for: 8.6 credits based on a 50-minute hour or 7.25 credits based on a 60-minute hour. This seminar provides a total of 430 minutes of instruction. Please note some CPE organizations do not accept partial credit hours.

Speakers:

Roger McEowen is the Leonard Dolezal Professor in Agricultural Law and Director of the Center for Agricultural Law and Taxation at Iowa State University. A graduate of Drake University School of Law, he is a member of the Iowa and Kansas Bar Associations and is admitted to practice in Nebraska. He is widely published in law reviews and other agricultural law publications; is the author of a 1,200-page textbook on agricultural law; and is the lead author of one BNA Tax Management Portfolio and the co-author of two others.

Kristine Tidgren is the staff attorney for the Center for Agricultural Law and Taxation. Before joining CALT, she worked as a practicing attorney and as an attorney editor for LexisNexis. Kristine is a graduate of Iowa State University and the University of Texas at Austin School of Law. She writes numerous articles and is a frequent speaker on agricultural and tax law topics.

Kristy 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.

Joe Peiffer is a partner with the firm of Day Betts Peiffer, P.C. in Cedar Rapids. He practices in the areas of business bankruptcy, commercial litigation, and agricultural law. Joe is a frequent speaker on bankruptcy and debt restructuring topics. He has served as the legislative chairperson for the Commercial and Bankruptcy Law Section of the Iowa State Bar Association. He has also served on the Specialization Committee of the Iowa Bar Association. Joe is certified in business bankruptcy by the American Board of Certification.

David Pierce is a professor in the School of Law at Washburn University of Topeka, Kansas, where he teaches courses on oil and gas law, property law, contracts, legal drafting, and professional responsibility. He is a professor in the School of Law at Washburn University of Topeka, Kansas, where he teaches courses in oil and gas law, property, contracts, legal drafting, and professional responsibility.

Mark Newman was born in Clarion, Iowa. After a stint in the USMC, he was educated in Fresno, California and in Iowa, was a full time auctioneer during the ‘80s and was a licensed real estate salesperson, has now practiced a primarily Agricultural Law practice for 21 years and is a partner at Newman Thompson & Gray, PLLC in Forest City, IA, where he also raises some cattle each year and owns and operates a small wine vineyard and winery. He sells a significant amount of farm land at auction each year and conducts many real estate transactions.

Todd Scott is the Vice President of Risk Management for Minnesota Lawyers Mutual Insurance Company. He is a frequent guest and host of the topics on malpractice, ethics, and practice management systems. Much of his duties include helping lawyers select and implement software systems appropriate to their particular practice. Todd is also an adjunct professor in the Legal Studies Department at Hamline University in St. Paul, Minnesota. He is a graduate of Hamline University School of Law and the Minnesota State Bar Association, where he has served as past Chair of the Practice Management & Marketing Section.

Seminar Agenda:

8:00 – 9:50 a.m. - Agricultural Law Update (Roger McEowen and Kristine Tidgren) - This session will review recent state and federal legal developments impacting agricultural clients. Included in this session will be a discussion of eminent domain issues.

9:50 – 10:05 a.m. - Morning Break

10:05 – 11:30 a.m. - Introduction to Iowa Mineral Law for Lawyers Representing Farmers and Other Landowners (David Pierce) - In this presentation, Professor Pierce will survey Iowa law governing the ownership, transfer, and development of oil, gas and other mineral resources. He will focus on surface owner rights and burdens when a mineral estate has been created in land. He will also address the impact of mineral development on other land users, such as farm tenants and wind developers. He will target his analysis on issues likely to be encountered by lawyers representing farmers and other landowners.

11:30 a.m. – Noon - IRS Matters For Rural Practitioners (Kristy Maitre) - General practitioners need to have basic understanding of many areas of the law, including having a working knowledge of the basics of tax law and IRS procedures. Unusual issues come up on a regular basis and sometimes finding the correct procedure or method to resolve the issue is time consuming. This presentation will review some of the IRS procedural information on a variety of issues, such as using the Form 8879 as a signature document, the OIC Pre-Qualifier, identity theft procedures and many others.

Noon – 1:00 p.m. - Lunch Break

1:00 – 2:10 p.m. - Troubled Financial Times Return to Farming (Joe Peiffer) - After several years of great commodity prices and solid yields, real estate prices have fallen and the heartland is also facing a combination of credit problems faced by farmers including bankruptcy and non-bankruptcy solutions while always looking over the shoulder to make sure that income tax concerns are properly identified and addressed if possible. The presentation will also include a review of Bankruptcy legislative changes important to farmers and agribusiness.

2:10 – 3:00 p.m. - Afternoon Break

2:30 – 4:35 p.m. - Farm Land Transactions in a Tepid Market (Mark Newman) - Buying and selling farmland during a declining market requires anticipation of “buyer’s remorse.” This session explains how to give buyers complete, yet accurate, information. Attendees will learn about FSA authorization forms and various methods of describing the quantity, quality, boundaries, possession and use restriction issues, drainage and fence issues and what to expect at an auction. Among other things, topics addressed will include special clauses for farm land auction or sale contracts. Also covered will be the timing of farm land sales and financing options, including conventional, USDA-financed and contract sales. In addition, the session covers succession planning issues for the ‘favored’ child, along with will contests and potential partition actions and how to discourage them.

3:45 – 4:45 p.m. - Ethical Applications of New Technologies in Law Practice (Todd Scott) - This session will review the professional liability risks and ethical concerns associated with new technologies in the practice of law. This program will examine the ethical risks associated with cloud based software platforms, Wi-Fi networks, portable computing devices and other technology tools. The presenter will also provide you with the steps lawyers should take to know they are practicing law safely in the digital age.
Farm Estate and Business Planning Seminar
Friday, September 18, 2015 - 8:00 a.m. - 4:45 p.m.

This seminar is for attorneys, accountants, CPAs, enrolled agents and agribusiness professionals involved in farm estate and business planning. The seminar will provide information to practitioners on the legal environment affecting farm estate and business planning. This seminar is also designed to focus attention on practical estate and business planning problems arising among farm firms.

Registration fee includes: seminar manual, continental breakfast, lunch, and afternoon snack.

Continuing Professional Education: For information on continuing education credits and updates, visit www.calit.tastate.edu. This course is designed for: Attorneys, Other Tax Return Preparers (OTRPs), Certified Public Accountants (CPAs), Enrolled Agents (EAs), Certified Financial Planners (CFPs), Licensed Public Accountants (LPAs), Real Estate Professionals (Iowa Real Estate Commission), and Insurance Professionals (Iowa Insurance Division). This event qualifies for 8.6 credits based on a 50-minute hour or 7.2 credits based on a 60-minute hour. Please note that some CPE organizations do not accept partial credit hours.

Speakers:
Robert McEowen is the Leonard Dolezal Professor in Agricultural Law and Director of the Center for Agricultural Law and Taxation at Iowa State University. A graduate of Drake University School of Law, he is a member of the Iowa and Kansas Bar Associations and is admitted to practice in Nebraska. He is widely published in law reviews and other agricultural law publications; is the author of a 1,200-page textbook on agricultural law; and is the lead author of one BNA Tax Management Portfolio and the co-author of two others.
Kristine Tidgren is the staff attorney for the Center for Agricultural Law and Taxation. Before joining CALT, she worked as a practicing attorney and as an attorney editor for LexisNexis. Kristine is a graduate of Iowa State University and the University of Texas at Austin School of Law. She writes numerous articles and is a frequent speaker on agricultural and tax law topics.
Kristy 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.
Robert Dallman is an attorney in the Milwaukee office of Whyte Hirschboeck Dudek. Mr. Dallman's practice includes advising to clients in federal and state tax litigation, tax planning and business planning. Formerly an IRS trial attorney in Washington, D.C. and Milwaukee, he has practiced either for or against the IRS and selected state taxing authorities for more than 20 years. He is a graduate of the University of Kansas Law School and has an LLM in taxation from Georgetown University.
Daniel Geraghty is an attorney in the Milwaukee office of Whyte Hirschboeck Dudek S.C. Mr. Geraghty focuses his practice on complex federal, international and state tax issues in both litigation and controversy matters. Mr. Geraghty also focuses on complex business transactions including purchases, sales, mergers, divestitures and restructurings. Mr. Geraghty is also a Certified Public Accountant. He is a graduate of the University of Wisconsin School of Law.
Joe Kristan is a CPA and 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.
Robert Price is a CPA and partner in the Clovis, CA, firm of Price, Paige and Company. Bob is also an Accredited Estate Planner (AEP) and is Past President and member of the Fresno Estate Planning Council, the San Joaquin Valley Planned Gifts Council, Past Chair and member of the San Joaquin Valley Leave A Legacy Organization, and Past President of the Fresno Chapter of the Society of Financial Service Professionals. Bob has been a frequent lecturer on Estate and Trust Taxation and Planning Issues for numerous organizations, and has authored various articles on Estate and Trust matters.
Thomas Vance is an attorney in the Milwaukee office of Whyte Hirschboeck Dudek S.C. where he advises clients on international, federal, state, and local tax matters. Mr. Vance guides clients through the difficult process of audits, administrative appeals, and litigation and helps clients forming, buying, selling, or dividing their businesses minimize their tax liability in multiple tax jurisdictions. Mr. Vance is a frequent speaker to professional and industry groups. He also teaches advanced classes in taxation for the graduate program at the University of Wisconsin-Milwaukee, Lubar School of Business.

Seminar Agenda:

8:00 – 9:50 a.m. - Estate, Business and Succession Planning Update (Robert McEowen and Kristine Tidgren) - This session explores case law and legislative developments from the past year at both the federal and Iowa levels of relevance to practitioners advising clients on estate, business and succession planning.
9:50 – 10:05 a.m. - Morning Break
10:05 – 10:30 a.m. - Here Be Monsters: The Offshore Compliance Horror Show (Joe Kristan) - When you have a client or an estate with international items, tax compliance reaches a new level of complexity and risk. We will review filing requirements arising from offshore trusts, non-U.S. assets, non-U.S. inheritances, foreign gifts and offshore accounts – and the frightening fines for non-compliance.
10:50 a.m. – Noon - Opportunities in Planned Giving for Today's Environment (Bob Price) - This session will explore the opportunities available in planned giving, including minimization of current income tax, use of corporate charitable bailouts to compliment succession planning goals and options for reducing taxable estates.
Noon – 1:00 p.m. - Lunch Break
1:00 – 2:00 p.m. - Structuring the Intergenerational Wealth Transfer (Robert Dallman and Daniel Geraghty) - This session provides a comparison of intergenerational wealth transfer techniques (from GRATs to SCINS to Reglar Installment Sales and Gifts) including a discussion of choice of entity, selected valuation issues, and other issues.
2:00 – 2:35 p.m. - IRS Estate and Trust Procedural Issues (Kristy Maitre) - Issues addressed in this session include general procedural issues related to estate and gift tax. Specific guidance will be given on how to obtain copies of prior filed gift tax returns, perfecting the return that has been filed, how to terminate a fiduciary relationship and other issues concerning trusts, estates and gift tax. The new IRS Letter 5256-D will also be reviewed.
2:35 – 2:55 p.m. - Afternoon Break
2:55 – 3:45 p.m. - Demystifying Selected Like-Kind Exchange Issues (Including Farm Land and Real Estate in General) (Tom Vance and Roger McEowen) - This session provides detailed analysis of how to (in substance) exchange partner interests when it is (in form) prohibited and how to validly exchange property (contrary to the IRS Regulations) when the replacement land (on which the replacement improvements will be built) is owned by the taxpayer. Also addressed will be specific like-kind exchange issues of relevance to agricultural clients.
3:45 – 4:45 p.m. - Ethical Issues Facing Estate, Business, and Income Tax Planners (Kristine Tidgren and Roger McEowen) - This session will discuss common ethical issues arising when representing clients during the estate and business planning process. Specifically addressed will be the prevention of malpractice claims, tips for dealing with older and infirm clients, and strategies to ward off ethical problems when representing a family business.