During times of change, it is more important than ever that we are prepared. The 2021 September Seminars will equip professionals to guide agricultural clients through some of the key challenges of our times. Whether its potential estate and transition planning changes, environmental challenges, or emerging farm income streams, the seminar sessions will inform and prepare participants with practical, hands-on tools to help clients stay ahead of the curve.

Day 1 Cosponsors
Iowa Farm Bureau and Iowa State Bar Association, Agricultural Law Section
CALT is proud to be a member of the Land Grant University Tax Education Foundation, Inc. (LGUTEF), the official professional organization for Land Grant Universities that teach tax education workshops, seminars, and forums in more than 30 states for over 29,000 tax professionals.

CONTINUING EDUCATION
The following lists the Continuing Education Credit hours applied for to the granting authorities for the Agricultural Law Seminar & Farm Tax Workshop.

ATTORNEYS

<table>
<thead>
<tr>
<th>EACH DAY</th>
<th>6.5 hours Iowa CLE, including 1 hour Ethics from the Iowa Supreme Court Commission on Continuing Legal Education</th>
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<tbody>
<tr>
<td></td>
<td>If you need CLE credit from a state other than Iowa, contact <a href="mailto:aossian@iastate.edu">aossian@iastate.edu</a> in advance of the seminar.</td>
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</table>

CERTIFIED PUBLIC ACCOUNTANTS/ENROLLED AGENTS/ OTHER TAX PREPARERS

| DAY 1    | 2 hours IRS CPE available |
|          | 8 hours State CPE*, including 1 hour Ethics |
| DAY 2    | 8 hours IRS CPE, including 1 hour Ethics |
|          | 8 hours State CPE*, including 1 hour Ethics |

CERTIFIED FINANCIAL PLANNERS

| Day 2 | 8 hours from the Certified Financial Planner Board of Standards |

REAL ESTATE PROFESSIONALS

| EACH DAY | Continuing Education Credits pending from the Iowa Real Estate Commission |

INSURANCE PROFESSIONALS

| EACH DAY | Continuing Education Credits pending from the Iowa Insurance Division |

See our website at calt.iastate.edu for updated credit hours information.

* Iowa: The Iowa Accountancy Examining Board does not pre-approve seminars, but it is left to the individual to determine the appropriate course of study. For other states, consult your state’s accrediting agency/board.

WEBINAR
Tuesday–Wednesday, September 21–22, 2021
Watch and interact with the speakers in real time on your computer. After registering you will receive instructions via email on how to participate in the webinar session. Your registration fee includes technology fees and electronic seminar materials, which will be sent via email prior to the event.

IN-PERSON SEMINAR
Tuesday–Wednesday, September 21–22, 2021
Courtyard by Marriott • 2405 SE Creekview Drive, Ankeny, IA • (515) 422-5555

Overnight Accommodations: Discounted rooms are available September 20 & 21 at the Courtyard by Marriott, 2405 SE Creekview Dr., Ankeny, IA. Reserve your room by September 7 to receive the special $109 plus applicable taxes/fees per night rate. Reservations can be made by calling (515) 422-5555 and mention you are attending the September Seminars to receive the special rate.

FEES
Both Seminars: $335 by September 13, $360 after
Agricultural Law Seminar: $200 by September 13, $215 after
Farm Tax Workshop: $200 by September 13, $215 after

In-person course fee includes lunch and refreshments.
AGRICULTURAL LAW SEMINAR
Tuesday, September 21, 2021

DAY 1 COSPONSORS: Iowa Farm Bureau | Iowa State Bar Association, Agricultural Law Section

In this one-day seminar we cover current legal issues relevant to all agricultural attorneys, including:

**Transition, Estate, and Entity Planning During Uncertain Times**
Joe Kristan — CPA, Eide Bailly LLP, Des Moines, IA
Paul Morf — Attorney, Simmons Perrine Moyer Bergman PLC, Cedar Rapids, IA
David Repp — Attorney, Dickinson Mackaman Tyler & Hagen PC, Des Moines, IA
Kyle Wilcox — Attorney, Simmons Perrine Moyer Bergman PLC, Cedar Rapids, IA

**Legal Issues Impacting Livestock Producers in 2021**
Eldon McAfee — Attorney, Brick Gentry PC, West Des Moines, IA

**Carbon Credits Update**
Chad Hart, PhD — Associate Professor, Department of Economics/Extension and Outreach, Iowa State University, Ames, IA

**Employment Law Issues Affecting Iowa Agriculture**
Allyson C. Dirksen — Attorney, Heidman Law Firm, P.L.L.C., Sioux City, IA
Andrea Buckley — Managing Attorney, Clinic Director at Iowa Legal Aid, Sioux City, IA

**Agricultural Law Case Law, Regulatory, and Statutory Update**

**Solar and Wind Energy Lease Update**
Kristine Tidgren — Director, Center for Agricultural Law & Taxation, Iowa State University, Ames, IA
Kitt Tovar Jensen — Staff Attorney, Center for Agricultural Law & Taxation, Iowa State University, Ames, IA

**Ethics for the Rural Practitioner**
Tim Gartin — Attorney, Hastings, Gartin & Boettger, LLP, Ames, IA

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**Refer-a-Colleague & Get Rewarded**

Do you think the September Seminars or the 48th Annual Federal Income Tax Class would be useful to your colleagues? Why not refer someone who did not attend one of our two-day courses in 2018, 2019, or 2020? Both you and that colleague will receive $25 off your registration for the classes they attend in 2021. The reward is earned for each colleague and course, and there is no limit to the amount you can earn. Contact aossian@iastate.edu to receive your personal referral code today!
DAILY SEMINAR SCHEDULE
400 Minutes of Instruction Each Day
Registration/Sign-in 7:45 a.m.
Morning Session 8:25 a.m.
Lunch 12:00 p.m.
Afternoon Session 12:55 p.m.
Wrap Up/Sign-out 4:30 p.m.

FARM TAX WORKSHOP
Wednesday, September 22, 2021

In-person attendees will receive a physical copy of the 2021 Agricultural Tax Issues workbook. Online participants will receive a PDF in advance of the class. We will also mail physical workbooks to each online participant once they arrive from the publisher (after the class).

TOPICS:

- New Legislation, Rulings, and Cases Impacting Farm Returns
- Farm Partnership Tax Planning and Reporting
- Depreciating and Expensing Special Farm Assets
- Healthcare Options and Considerations for Farm Businesses
- Reporting Hedging Transactions
- Carbon Credits Tax Implications
- Tax Planning for Higher-income Years
- Tax Planning for a Sale of Farm Assets
- Taxation of Livestock Sales
- Net Operating Losses
- Ethics for the Tax Practitioner

We will cover as many topics in this one-day course as time allows. The content taught during the Farm Tax Workshop will differ from the agricultural topics taught during the 48th Annual Federal Income Tax Schools.

SPEAKERS INCLUDE:

Greg Bouchard — Director, Cornell University Income Tax Schools, Cornell University, Ithaca, NY
Kristine Tidgren — Director, Center for Agricultural Law & Taxation, Iowa State University, Ames, IA
Kitt Tovar Jensen — Staff Attorney, Center for Agricultural Law & Taxation, Iowa State University, Ames, IA
Guido van der Hoeven — Tax Specialist, Center for Agricultural Law & Taxation, Iowa State University, Ames, IA

Full course descriptions, speaker bios, registration information, and more are available at www.calt.iastate.edu.
2021 REGISTRATION FORM
REGISTER ONLINE: calt.iastate.edu

Each attendee will receive a confirmation email. Duplicate this form for each individual registration.

FIRST NAME ___________________________ LAST NAME ___________________________

Please check all that apply:
☐ CPA ☐ CFP ☐ EA ☐ Attorney* ☐ Tax Return Preparer ☐ IA Insurance Professional ☐ IA Real Estate Professional

My PTIN – P ______ ______ ______ ______ ______ ______ ______ ______

Your name must match the name you used to file for your PTIN.

Insurance NPN# _______________________________________________________________

ATTENDEE’S E-MAIL: This will be the e-mail to which webinar links will be sent. PHONE NUMBER ___________________________

COMPANY/FIRM ___________________________

STREET ADDRESS ___________________________

CITY/STATE/ZIP ___________________________

SELECT YOUR COURSE

BOTH SEMINARS Tuesday–Wednesday, September 21–22, 2021

$335 by September 13, $360 after
☐ Online ☐ In-Person at Ankeny $ __________

AGRICULTURAL LAW SEMINAR Tuesday, September 21, 2021

$200 by September 13, $215 after
☐ Online ☐ In-Person at Ankeny $ __________

FARM TAX WORKSHOP Wednesday, September 22, 2021

$200 by September 13, $215 after
☐ Online ☐ In-Person at Ankeny $ __________

Company Group Discount

$20 per individual if 3 or more are registered from the same employer $ __________

Refer-a-Colleague – Both you and your colleague will receive $25 off per code

Personal referral code(s): ____________________________ $ __________

TOTAL AMOUNT DUE $ __________

HOW TO REGISTER

ONLINE: calt.iastate.edu

MAIL: Iowa State University Conference Planning & Management, 1601 Golden Aspen Drive, Suite 110 Ames, IA 50010

QUESTIONS: Contact Registration Services at 515-294-6222 or registrations@iastate.edu

CANCELLATION POLICY: You may cancel without penalty if written/email cancellation requests are received by Tuesday, September 14, 2021, before 4 pm, send to registrations@iastate.edu. No refunds will be given after Tuesday, September 14, 2021 absent extraordinary circumstances.

If you do not receive webinar links by email within one week of registration, please contact Angela Ossian, Program Coordinator, at (515) 294-5217 or aossian@iastate.edu.

PAYMENT METHOD

☐ Check enclosed payable to Iowa State University

Charge to: ☐ VISA ☐ MasterCard
☐ Discover ☐ American Express

CARD NUMBER ____________________________________________

EXPIRATION DATE __________________________ SECURITY CODE

CARDHOLDER NAME ______________________________________

SIGNATURE __________________________________________

* If you need CLE credit from a state other than Iowa, contact aossian@iastate.edu in advance.
JOIN US IN SEPTEMBER!

Greg Bouchard
Director, Cornell University Income Tax Schools, Cornell University, Ithaca, NY

Andrea Buckley
Managing Attorney, Clinic Director at Iowa Legal Aid, Sioux City, IA

Allyson C. Dirksen
Attorney, Heidman Law Firm, P.L.L.C., Sioux City, IA

Tim Gartin
Attorney, Hastings, Gartin & Boettger, LLP, Ames, IA

Chad Hart, PhD
Associate Professor, Department of Economics / Extension and Outreach, Iowa State University, Ames, IA

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Guido van der Hoeven
Tax Specialist, Center for Agricultural Law & Taxation (CALT), Iowa State University, Ames, IA

Kyle Wilcox
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IOWA STATE UNIVERSITY
Center for Agricultural Law and Taxation
College of Agriculture and Life Sciences
211 Curtiss Hall
513 Farmhouse Road
Ames, Iowa 50011

REGISTER BY SEPTEMBER 13 AND SAVE!