Agricultural attorneys, tax professionals, and advisors face a tall task: helping clients succeed in the midst of constant change and pressure. The 2022 September Seminars will equip practitioners with updates on the latest legal and tax developments. Come join us as we explore key issues all agricultural advisors must understand to guide clients in 2022 and beyond.

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.

WEBINAR

Wednesday–Thursday, September 21–22, 2022

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

Wednesday–Thursday, September 21–22, 2022

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: $199 by September 13, $215 after
Farm Tax Workshop: $199 by September 13, $215 after

In-person course fee includes lunch and refreshments.

ATTORNEYS

Each Day

6.5 hours Iowa CLE, including 1 hour Ethics from the Iowa Supreme Court Commission on Continuing Legal Education
If you need CLE credit from a state other than Iowa, contact mhalat@iastate.edu in advance of the seminar.

CERTIFIED PUBLIC ACCOUNTANTS/ENROLLED AGENTS/OTHER TAX PREPARERS

Day 1

NO IRS CPE
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

Continuing Education Credits pending 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.

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AGRICULTURAL LAW SEMINAR
Wednesday, September 21, 2022

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:

What’s Ahead for Agriculture?
Bill Northey — CEO of the Agribusiness Association of Iowa

Tips from the Trenches: Musings from an Iowa Agricultural Real Estate Attorney
Michael Gabor — Partner at Buchanan, Bibler, Gabor, and Meis

Zoning, Permits and Classification: Iowa’s Rules for Agricultural Land
Jennifer Harrington — CALT Staff Attorney

Foreign Ownership of Agricultural Land: Legal and Legislative Update
Harrison Pittman — Director, National Agricultural Law Center

Iowa’s Corporate and Foreign Ownership Laws
Jacob Larson — Assistant Attorney General (Iowa)
Noah Goerlitz — Assistant Attorney General (Iowa)

2022 Agricultural Case Law Update
Kitt Tovar Jensen — CALT Staff Attorney, Beginning Farmer Center Manager

Current Legal Issues Impacting Livestock Production
Eldon McAfee — Partner at Brick Gentry, PC

Statutory and Regulatory Update: Taxes, Pipelines, and More
Kristine Tidgren — CALT Director

Time Management for Rural Practitioners (Iowa Attorney Wellness Credit)
Erin E. Lee Schneider — Assistant Dean for Student Services, Drake Law School

Full course descriptions, speaker bios, registration information, and more are available at calt.iastate.edu.
DAILY SEMINAR SCHEDULE
400 Minutes of Instruction Each Day

<table>
<thead>
<tr>
<th>Activity</th>
<th>Time</th>
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</thead>
<tbody>
<tr>
<td>Registration/Sign-in</td>
<td>7:45 a.m.</td>
</tr>
<tr>
<td>Morning Session</td>
<td>8:25 a.m.</td>
</tr>
<tr>
<td>Lunch</td>
<td>12:00 p.m.</td>
</tr>
<tr>
<td>Afternoon Session</td>
<td>12:55 p.m.</td>
</tr>
<tr>
<td>Wrap Up/Sign-out</td>
<td>4:30 p.m.</td>
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</tbody>
</table>

FARM TAX WORKSHOP
Thursday, September 22, 2022

In-person attendees will receive a physical copy of the 2022 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:

• Hot Topics in Agriculture
• Tax Treatment of Conservation-Related Payments and Expenses
• Retiring a Farm Partner
• CPA or Attorney Statements for AGI Compliance and other FSA Issues
• Tax Challenges for H-2A Workers
• Allocating Value among Newly Acquired Farm Assets
• Considerations for Starting an Agricultural Business
• The Taxation of Tree and Berry Farms
• Charitable Gifting for Farmers
• Sale and Exchange of Farm Property
• Sample Farm Tax Return
• Ethics for the Tax Professional

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 49th Annual Federal Income Tax Schools.

SPEAKERS INCLUDE:

Greg Bouchard — Farm Tax Consultant, Rochester, NY
Kristine Tidgren — Director, Center for Agricultural Law & Taxation, Iowa State University, Ames, IA
Jennifer Harrington — 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
2022 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  Wednesday–Thursday, September 21–22, 2022

$335 by September 13, $360 after

☐ Online  ☐ In-Person at Ankeny

AGRICULTURAL LAW SEMINAR  Wednesday, September 21, 2022

$199 by September 13, $215 after

☐ Online  ☐ In-Person at Ankeny

FARM TAX WORKSHOP  Thursday, September 22, 2022

$199 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

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 Wednesday, September 14, 2022, before 4 pm, send to registrations@iastate.edu. No refunds will be given after Wednesday, September 14, 2022 absent extraordinary circumstances.

If you do not receive webinar links by email within one week of registration, please contact Mitchell Halat at (515) 294-5217 or mhalat@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 mhalat@iastate.edu in advance.
JOIN US IN SEPTEMBER!

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!

Greg Bouchard
Farm Tax Consultant
Rochester, New York

Michael Gabor
Partner at Buchanan, Bibler, Gabor, and Meis

Noah Goerlitz
Assistant Attorney General (Iowa)

Jennifer Harrington
Staff Attorney, Center for Agricultural Law & Taxation (CALT), Iowa State University, Ames, IA

Jacob Larson
Assistant Attorney General (Iowa)

Eldon McAfee
Attorney, Brick Gentry PC, West Des Moines, IA

Bill Northey
CEO, Agribusiness Association of Iowa

Harrison Pittman
Director, National Agricultural Law Center

Erin E. Lee Schneider
Assistant Dean for Student Services, Drake Law School

Kristine Tidgren
Director, Center for Agricultural Law & Taxation (CALT), Iowa State University, Ames, IA

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