

**IDAHO STATE BAR**  
**TAXATION, PROBATE & TRUST LAW SECTION**  
*Minutes of Section Meeting*  
*April 10, 2012*

1. **Call to Order.** The meeting was called to order by D. James Manning, Section Chairperson, at 12:05 p.m. MDT on April 10, 2012 at the offices of the Idaho Law Center, Boise, Idaho. Section members in attendance, in addition to the Chairperson were:
  - a. **In Person-** Bill Von Tagen, Phil Skinner, Chelsea Kidney, Ron Caron, Natasha Hazlett, Donna Schuyler, Robert Aldridge, James Kaufman, Carla Ranum, Todd Winegar and John McGown.
  - b. **By Phone-** Christopher Moore, Stephen Smith, Bill Waite
2. **Prior Meeting Minutes.** Meeting minutes from the February 14, 2012 meeting were distributed. Following a motion made and seconded, the minutes were approved.
3. **General Business.**
  - a. **Ron Caron** was recognized for his outstanding service as Chairman of the Committee for 2011. Under Ron's leadership Section Members enjoyed a good CLE on the end of the year 2010 tax legislation; a well-attended presentation by the Section at the Bar Annual Meeting; and a well-attended dinner with Tax Court Judge Richard Morrison in the fall. Most notably, the Idaho Bar Commission selected the Tax, Probate & Trust Section as the recipient of the Section of the Year award.
  - b. **Section Presentation and Idaho State Bar Annual Meeting.** Jim reported that he had received excellent cooperation from members as to the Section's presentation scheduled at this year's ISB Annual Meeting. The Section's proposal was accepted and there will be a 1 ½ hour presentation on the afternoon of July 12<sup>th</sup> at the Annual Meeting in Boise.

John McGown will be speaking about special problems with General Powers of Attorney. Eric Olson will be speaking on the tax effects of shifting business entities from one form to another. Kimmer Callahan will speak on the topic of estate planning for families with young children.
  - c. **Section sponsorship of August Edition of *The Advocate*.** We need 5-6 articles for the August edition of *The Advocate*. Ron Caron, John McGown and Natasha Hazlett have already volunteered to write an article. Please contact Jim Manning if you would like to volunteer to write an article. Articles should be between 1800 -2500 words in length and are due June 13, 2012.
  - d. **ISB Practice Section Council Meeting.** Jim reported that the ISB Practice Section Council Meeting is a very useful meeting where the section chairs meet with Mahmood Sheikh and share ideas about what the various sections are doing. Two main things came from the February meeting. First, there was a presentation by the Judiciary Committee to restate common and expected timelines for cases.

Second, the Idaho Bar is consolidating its vendors for CLE videos, online registration, and live webcasts, through Peach New Media. This will be a one stop shop for all things related to CLEs.

- e. **ListServ adjustments.** Jim noted that the ListServ has been very active recently. There was a request for all ListServ posts to be tagged as the ListServ, and it appears this has been taken care of. Additionally, Eric White is no longer with the Idaho State Bar, and Beth Conner has taken over as the ListServ contact.

Natasha Hazlett agreed to draft a set of ListServ guidelines to help members make the most of the ListServ while minimizing unnecessary emails.

- f. **National College of Probate Judges Award.** If you would like to nominate a Probate Judge for the award, please contact Jim Manning for more information. The deadline for nominations is July 1, 2012.

#### 4. Committee Reports:

**Legislative Committee (TEPI):** Bob Aldridge reported that the Idaho Legislature has returned home. At the next TEPI meeting, the discussion will be about Trust Decanting and using North Carolina as a possible statutory model.

**Public Service Committee.** No report.

**CLE Committee.** Ron Caron reported that the committee is working on speakers for September and that they are reviewing the comments from last year to determine areas that can be improved. Douglas Lawrence, a Seattle attorney with the law firm of Stokes Lawrence has been confirmed as one speaker. He came highly recommended.

**Newsletter.** No report.

**Tax Liaison.** John McGown reported that the Tax Liaison Committee meeting has been rescheduled to June 20, 2012 in the University of Idaho College of Law on the 5<sup>th</sup> floor.

**Probate & Guardianship Formbook.** No report.

- 5. **CLE Presentation.** Linda Pike, Northern Idaho Board Member, presented a very informative program on a Board Member's Perspective on the State Board of Tax Appeals.
- 6. Next meeting- Tuesday, June 12, 2012 (Boise)
- 7. Meeting adjourned at 1:08 pm.

**Respectfully Submitted,**

*Natasha N. Hazlett*  
Secretary/Treasurer