

IDAHO STATE BAR
TAXATION, PROBATE & TRUST LAW SECTION

Minutes of Section Meeting

February 11, 2014

1. **Call to Order / Attendance.** Section Chair, Natasha Hazlett, called the meeting to order at approximately 12:00 p.m. at the Idaho Law Center, Boise, Idaho. Section members also in attendance were:
 - a. Present in Person: Chris Moore, John McGown, Carol Brennan, Melville Fisher, II, William Vasconcellos, Randy Anderson, James P. Kaufman, Kathleen R. Arnold, Kenley Grover, Mark Peters, David W. Hyde, Shawn Maybon, Todd Winegar, Chris Brown, Donna Schuyler, Kimberly Sayers, Andrea Godfrey, Fred Ramey, William Collins, Robert Wreggelsworth, Greg Powers, Chris Hopper, Barbara Lock, Tyler Rice,.
 - b. Present on the Phone: Kimmer Callaghan, Eric L. Olsen, Brian McHahan, David Kerrick, Will Herrington, Ben Worst, Judy Rudd, Mark Freeman, Megan Johnson, Paul Agidius, Jay Friedly, David Spoede, Brian Peterson.
 - c. There were also a number of guests and law students present.

2. **Prior Meeting Minutes.** Meeting minutes for November 12, 2013 were presented. A motion to approve the meeting minutes as presented was moved and seconded. The Minutes were approved, subject to adding additional section members in attendance at the November 12, 2013 meeting.

3. **General Business.**
 - a. **Presentation for Past Chairman Chris Moore:** Natasha Hazlett gave a presentation to Chris Moore in recognition of his service as Section Chair for 2013. All section members in attendance gave a round of applause for his fine service.

 - b. **ISB Tax Section Dinner:** Tax Court Judge, Harry Haines, will be the guest at the Tax Section dinner scheduled for March 31, 2014 at Angell's Renato. There will be a no host social at 6:00 p.m., with dinner to follow at 6:45 p.m. The cost would be \$30.00 per person.

 - c. **Budget for 2014 and YE Financial Report for 2013/2014 Section Member Survey:** Natasha Hazlett presented the Financial Report for 2013 and upcoming Budget for 2014. The carry over for 2013 was approximately \$2,400, which was significantly below the amount that the Tax Section is allowed to carry over. Natasha stated the goal of the Tax Section was to raise additional revenue in the coming year to allow for webcasting of section meetings, providing donations to other programs and providing more benefits to the Section Members. Principal tool for this would be the annual Sun Valley CLE.

In order to see what the Section Members find of value, Natasha reminded the members of the 2014 Section Member Survey that had been e-mailed out to the 200, plus section members. All Section Members were encouraged to fill out the survey. The

results would be used to help improve the Tax Section. The Survey is due by February 17th.

- d. **CLE presentation at the ISB annual meeting in July:** The ISB annual meeting will be July 16th through 18th at the Shoshone Bannock Hotel in Fort Hall, ID. The ISB is in need of volunteers from the Tax Section to present CLE topics. Presenters would get lodging, transportation costs, and fees waived for day they present. Natasha asked for volunteers to contact her via e-mail.
- e. **Using Dispute Resolution to settle cases:** John McGown, who is also a member of the Alternative Dispute Resolution Section, made an announcement for that Section. He discussed what the Alternative Dispute Resolution Section does and how it could be useful for issues faced by Tax Section Members.
- f. **Upcoming Ethics CLE:** Donna Schuyler, who is also a member of the Ethics Section, reported on the Ethical Happy Hour CLE series that would begin on March 20th, featuring bar counsel, Brad Andrews. \$15.00 for Ethics Section Members and \$20.00 for non-section members.
- g. **Section Socials:** Natasha reported that the Member Survey indicated members joined for networking opportunities. The Tax Section would like to have Section socials during the months that there are no meetings to allow for these opportunities. The Tax Section is looking for volunteers from various districts to plan socials. In the prior governing council meeting, Eric Olsen (6th District), volunteered to put together a social during the upcoming ISB Annual Meeting. Volunteers were asked to contact Natasha via e-mail.
- h. **2014 Bar Awards:** Natasha announced that nominations were now open for the 2014 bar awards. Diane Minnick is in charge of these awards, so please submit your nominees to her.
- i. **Opportunities to Serve on Committees- Sign Up Sheets:** Natasha announced that a great way to network is to get involved in one of the Tax Section committees. She named the various committees and indicated that the Tax Section would like to form a new committee to investigate the creation of an estate planning form bank. Members taking the survey so far had raised this as an area of interest. A signup sheet for the various committees and the new estate planning forms investigative committee were passed out and Section Members on the phone were asked to e-mail Natasha if interested in committee membership.

4. Committee Reports:

Legislative Committee (TEPI): There were no members of the Legislative Committee in attendance to give a report.

Public Service Committee. There were no members of the Public Service Committee in attendance to give a report.

CLE Committee. Natasha reported that the CLE Committee had not yet had its first 2014 meeting. However, the members have been busy lining up the speakers for the 2014 Sun Valley CLE. The Tax Section Member survey has also asked for suggestions of other speakers for the Sun Valley CLE. You can also e-mail David Cooper, the committee chair, or Natasha with suggested speakers.

Newsletter. Chelsea Kidney announced there were no updates, but asked for additional volunteers to serve on this committee. Also, if you have any articles that you would like to submit, please send them to her. Natasha said that the providing of articles in the newsletter is a great way introduce and to market yourself.

Tax Liaison. John McGown reported that twice a year he and Robert Aldridge meet with IRS representatives and other tax professionals to get updates from the IRS and to discuss ways to improve the IRS. The meetings are typically in May and November of each year. May 22, 2014 at 8:30 a.m. is the next meeting if you would like to attend.

Probate & Guardianship Formbook: Donna Schuyler reported that the new revisions to the Probate & Guardianship Formbook is going slow, but the committee continues to work on it. Natasha put out a call for additional section members to join this committee to assist with the important work.

5. **CLE Presentation.** Natasha introduced Robert Wreggelsworth, relationship officer for Trust and Wealth management at Intermountain Community Bank, a division of Panhandle State Bank. Bob then proceeded to give a very informative and excellent presentation on: "Leaving IRAs and Qualified Plan Assets in Trust".
6. **Next meeting – Tuesday, April 8, 2014 at Noon** at the Law Center.
CLE Presented by Judge Christopher Bieter.
7. **Meeting adjourned at approximately 1:30 p.m.**

Respectfully submitted,

Eric L. Olsen, Secretary/Treasurer