

Taxation, Probate, and Trust Law Section

Idaho State Bar

12/27/2012

December Newsletter

Message from Incoming Chairperson

By Chris Moore

At our Tax Section meeting in November, I related my experience at the National Association of State Bar Tax Sections' (NASBTS) conference in San Francisco. This organization includes representatives and current officers of state bar tax sections. I attended as the incoming president of the Idaho State Bar Tax Section and found the experience well worth the time and cost. Associating with representatives from other states' tax practice sections provided some great ideas for our section's consideration for this next year.

One area of current interest is the way other states handle their CLE seminars. Several states broadcast some of their seminars using webcasts. Other seminars are held live and recorded for future sale or rental to members

who are unable to attend.

The consensus was to webcast some short CLEs and even bar meetings, but to record more comprehensive seminars. All agreed that attendance suffered when the longer seminars were webcast live, which reduced revenues from seminars held in more expensive resort settings.

We will be trying some of the suggestions picked up at the meeting during the coming year. We will try webcasting a couple of the section meetings instead of using the telephone connection. There is a 30 second delay in the broadcast, but that should not prove to be a big problem. The lack of two way audio is more problematic. We hope this will be offset by the use of email from the participants online. Those viewing the

webcast will be able to email their questions or responses during the course of the webcast. We will also be videotaping the annual Tax and Estate Planning Seminar in Sun Valley so that it can be offered for rent in both audio and video formats. Many states' tax sections realize substantial revenue from these rentals. We have had some success in the past renting audio recordings.

I look forward to serving as the section President this year and only hope I can be as effective as Jim Manning and Ron Caron before me. Please feel free to contact me if you have questions or suggestions for the section officers in the upcoming year. cmoore@cmd-law.com

PROBATE AND GUARDIANSHIP FORM BOOKS COMMITTEE

The Section is looking for members willing to serve on the Probate and Guardianship Form Books Committee. Anyone interested should contact Natasha Hazlett at Natasha@angstman.com.

A LOOK BACK AT 2012

By Jim Manning

I have enjoyed my year as Chairperson of the Section. It enabled me to work with a lot of great people, and to meet many colleagues who practice in the taxation, probate and estate planning areas that I didn't know personally.

We have had a successful year in the Section due to the hard work and dedication of many members of our Section. In that regard, I need to recognize the contribution of the other Section officers – Chris Moore from Lewiston as Vice Chairperson, and Nathasha Hazlett from Boise as Secretary/Treasurer, together with Ron Caron as our Past Chairperson. Our At Large Council Members helped significantly, as well, with their comments and advice. Serving in that role in 2012 are Kimmer Callahan from Coeur d'Alene, Barbara Lock who runs the University of Idaho, College of Law, Low Income Taxpayer Clinic in Boise, and Judy Ruud, who is currently at Shippenberg University in Pennsylvania, but who many will remember as a frequent CLE speaker when she worked in Idaho.

The Section committees were active this year, and (as always)

particular thanks needs to go to the CLE Committee who each year puts on the Advanced Estate Planning Seminar in Sun Valley. The Committee members are Allan Bosch, David Cooper, Deb Cordes, Sharon Powers and Ron Caron. The Seminar this year was exceptional, as any attendee would tell you.

John McGown, Kimmer Callahan and Eric Olsen gave informative presentations at the CLE segment our Section provided as part of the Bar Association Annual Meeting in July.

The Section also sponsored the August edition of the Advocate and provided articles for that, with John McGown and Rick Smith taking an in-depth look at general durable powers of attorney, Kimmer Callahan discussing estate planning for families with young children, and Carla Ranum and Elizabeth Mathieu writing about trust protectors.

As always, Bob Aldridge and John McGown contributed in many ways to Section activities, with Bob bringing us up to date

Mark your Calendar Tax Section Social

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FEBRUARY 11, 2012

6:00 P.M. (No-Host Bar)

COTTONWOOD GRILL

Come Meet the Section's 2013 Governing Counsel and fellow members. Law Students are welcome to attend as well.

For those members
outside of the Treasure Valley:

If you are willing to host a Tax Section Social in your area, please contact Natasha Hazlett
Natasha@angstman.com

on legislative developments for our first business/CLE meeting of the year (February).

Natasha Hazlett introduced the idea of occasional social gatherings for Section members. Such a gathering is again being planned for February.

The Section couldn't function as it does without the great support we get from the Bar Association, particularly Mahmood Sheikh, Dayna Ferrero and Beth Conner Harasimowicz.

The Section leadership is in good hands next year with Chris Moore at the helm, and I look forward to continuing to participate as past Chairperson.

Idaho Code Mobile Web and Tax Section

Donation Committee

At the last Section Meeting on November 13, 2012, Jace Richards representing the Business and Corporate Law Section spoke to the attending members regarding the creation of an online mobile web version of the Idaho Code. Mr. Richards researched the associated costs and is asking other sections for their support. Mr. Richards requested the Tax Section to look

into whether the Section would be willing to contribute up to \$2500 towards this goal. Jim Manning is looking for volunteers to serve on a committee to evaluate the proposal and present to the Section the recommendation as to whether or not the Section should contribute. Anyone wishing to serve on the Committee should contact Natasha Hazlett at natasha@angstman.com. The time commitment for this should be minimal.

Newsletter Article Submissions

The Section invites members to submit articles for publication in its next Newsletter. Choose your topic! E.g. this year's elections and the tax landscape in the 2013 Idaho Legislative Session. Please submit your articles for consideration to Chelsea Kidney at chelsea.kidney@tax.idaho.gov

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