

Idaho State Bar  
Taxation, Probate & Trust Law Section  
Minutes of Section Meeting of February 9, 2010

1. Call to order: meeting was called to order by Mark McBride, Chairperson, at noon at The Law Center. Attendees: Robert Aldridge, Randy Anderson, Clint Bolinder, Laura Burri, Ronald Caron, Sandra Clapp, William Collins, David Cooper, Douglas Fleenor, Eric Glover, Kenley Grover, Natasha Hazlett, David Hyde, James Kaufman, Glenn McQuiston Lee, Nicholas Marshall, Mark McBride, Carla Ranum, Charlene Quade, Donna Schuyler, Margery Smith, Craig Taylor, Bruce Thomas, Michael Thomas, William Vasconcellos, William von Tagen, William Whitaker, and Todd Winegar. Phone Attendees: William Berg, Bernadette Buentgen, M. Patrick Duffin, Michael Duggan, Alan Harrison, Patrick Kershnik, Darcy Arriola Kindschy, John McGown, Brian McMahan, Gary Meikle, Christopher Moore, Judith Ruud, Erick Shaner, Jan Skeen, and Susan Wilson.
2. CLE Presentation by Nicholas Marshall and Sandra Clapp. Mark McBride introduced the presenters. Nicholas and Sandra delivered a joint presentation regarding the present state of the estate, gift, and generation skipping transfer taxes in effect for 2010. The presentation included some planning opportunities and potential pitfalls in dealing with existing estate plans as well as some drafting options for newly created or amended estate plans.
3. Meeting minutes from meeting of December 08, 2009 were distributed to the members. Mark McBride asked for a motion to accept the minutes. The motion was made and passed unanimously.
4. Committee Reports & Assignments:
  - a. Legislative Committee (TEPI) – Member: Robert Aldridge. Bob gave an update on pending legislation that may alleviate many issues facing existing estate plans drafted with funding or allocation formulas referencing statutes regarding estate tax and/or generation skipping transfer tax. Bob also noted pending legislation to provide equal tax treatment of individuals and trusts.
  - b. Public Service Committee – Member: Victoria Meier. Victoria was not in attendance to provide an update, but Mark McBride noted that new Guardianship & Conservatorship pamphlets have been printed and were now available.
  - c. CLE Committee – Member: Allan Bosch, Sharon Powers, Deb Cordes, Nick Marshall, and David Cooper. David Cooper noted that they have about one half of the total speakers for the Advanced Estate Planning Meeting scheduled for September 10-11, 2010 in Sun Valley. Nicholas Marshall also noted that Sam Donaldson from the University of Washington has agreed to speak.

d. Newsletter and Listserv Committee - Member: Erick Shaner: Mark thanked Erick for his efforts in setting up the listserv. The members noted that the listserv has been valuable in exchanging information.

e. Tax Liaison Committee - Members John McGown and Bob Aldridge: John McGown advised of the next scheduled IRS Liaison Meeting on May 11, 2010 from 9:00 a.m. to noon in Room 384 of the Federal Building in Boise. Mark McBride also noted that there may be a half day seminar presented by an IRS Revenue Agent on May 12, 2010. The time and location will be announced once confirmed.

f. Probate and Guardianship Form Books Committee - Members: Joe Uberuaga, Jim Kaufman, Steve Alkire, Mel Fisher, and Robert Aldridge. Robert Aldridge noted that once the current Legislative session concludes, the committee will complete the work of updating these Form Books.

5. Next Meetings:

a. April 13, 2010 (Boise)

b. June 8, 2010 (Boise)

Meeting Adjourned at 1:05 pm.