

**IDAHO STATE BAR**  
**TAXATION, PROBATE AND TRUST LAW SECTION**

**Minutes of Section Meeting of February 8, 2011**

1. **Call to Order.** The meeting was called to order by Ron Caron, Section Chairperson, at Noon MST on February 8, 2011 at the Law Center. Section members in attendance, in addition to the Chairperson, were:
  - a. **In Person** – Robert Aldridge, Kevin Chen, David Hyde, James Kaufman, Kellie Kuster, Nicholas Marshall, John McGown, Jason Melville, Carla Ranum, Michael Thomas, Jered Hochstettler and Scott Tschirgi.
  - b. **By Telephone** – Chris Moore, Paul Agidius, Deb Cortes, Archibald Service, Judith Ruud.
2. **CLE Programs.**
  - a. **“Estate Tax Optional: Tax Issues for 2010 Decedents”** presented by: Nick Marshall – Partner, Ahrens DeAngeli Law Group, LLP.
  - b. **“5 Million Reasons to Use the Gift/GST Exemptions NOW”** presented by Kevin Chen – Partner, Ahrens DeAngeli Law Group, LLP.
3. **Prior Meeting Minutes.** Minutes not ready for approval – continued until next meeting.
4. **Committee Reports:**
  - a. **Legislative Report (TEPI)** – Robert Aldridge:
    - 1) Reported on a bill to repeal old Idaho Code Sections that imposed personal liability on family members other than the spouse for health care of an indigent person. Bill proceeding w/o opposition so far.
    - 2) Swap Powers – Rev. Ruling 2008-22. Assets to be swapped must have equivalent value defined in document or state law to avoid inclusion in estate. A bill to provide state law is proposed.
    - 3) Social Media – Bill provides that if you are conservator or PR and the ward or decedent had social media accounts, PR or Conservator has power to access those accounts.
    - 4) Uniform Adult Guardianship and Protective Proceedings Jurisdiction Act. Adopted in more than 20 states. Bill adopts uniform act in Idaho.
    - 5) Pass Through Entities – TEPI will discuss clarifications regarding out of state beneficiaries, etc.

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- 6) Grandparents' Visitation – currently working on acceptable language.
  - 7) Various other matters under consideration to be reported later.
  - b. Public Service Committee** – No Report.
  - c. CLE Committee** – No Report. Will be meeting soon.
  - d. Newsletter Committee** – No Report.
  - e. Tax Liaison Committee** – John McGown & Bob Aldridge – Tax Section interacting w/ IRS. Comments regarding IRS frustrations should be directed to John or Bob.
  - f. Probate and Guardianship Formbook.** – Report by Bob Aldridge. Book is stalled now due to changes in law and other issues.
- 5. Financial Report.** – Ron – Budget due this Thursday – working on final numbers now. Spend down cap comes into effect on 12/31/2012. Carryover funds based upon \$75 per member. Currently 235 members, so cap calculated now would be \$17,625. Current balance is \$13,330. More information to be circulated later. Donation requests have started coming in – time will be set aside at April meeting for advocates to come in and make presentations re: donations.
- 6. Next Meeting** – Tuesday April 12, 2011.
- 7. Meeting Adjourned** @ 12:50pm.

Respectfully submitted:

*Chris J. Moore*

Chris J. Moore, Secretary/Treasurer