

IDAHO STATE BAR
TAXATION, PROBATE AND TRUST LAW SECTION
Meeting of June 14, 2011

1. **Call to Order.** The meeting was called to order by Ron Caron, Section Chairperson, at Noon MST on June 14, 2011 at the offices of the Idaho Law Center, Boise, Idaho. Section members in attendance, in addition to the Chairperson, were:
 - A. **In Person** – Robert Aldridge, Chad Bernards, Laura Burri, Jonathan Cavanagh, David Cooper, James Kaufman, Chelsea Kidney, Joe Kozlowski, Kellie Kuster, Barbara Lock, James Manning, Martin Martelle, John McGown, Nathan Ohler, Carla Ranum, William Vasconcellos, Joseph Wager, and Todd Winger.
 - B. By Telephone – Chris Moore, Archie Service, Vicki Meier, Tim Tarter.
2. **Prior Meeting Minutes.** Minutes from the April 12, 2011, meetings were distributed. Following a motion made and seconded, the minutes were approved.
3. **Presentations - Requests for Donations from Section.**
 - A. Barbara Lock - Presentation for tax clinic funded by IRS through grants and U of I through matching program. Any donations reduce amount needed from U of I.
 - B. University of Idaho (formerly sponsored by Diversity Section) Bill of Rights program request for funding at \$5,000 level. Will take whatever they can get.
 - C. Robert Aldrich – Ethics and Professionalism @ U of I Law School - always in need of funding.
 - D. Idaho Legal Aid – always in need of funding.
 - E. Members are asked to vote to allocate \$1500 budgeted donation amount among the above charitable recipients.
4. **CLE Programs.**

IRS Collection Alternatives – presented by Marty Martelle (30 minutes). Good presentation!
5. **Committee Reports:**
 - A. Legislative Report (TEPI) – Robert Aldridge: 9 or 10 different items currently in process for next year.
 - B. Public Service Committee – Vicki Meier – No report.
 - C. CLE Committee – Allen Bosch, David Cooper, Deb Cordes, Nick Marshall & Sharon Powers. David Cooper. On track for Annual Estate Planning Conf.

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- D. Newsletter Committee – Erick Shaner
 - E. Tax Liaison Committee – John McGown & Bob Aldridge – John reported that Tax Section continuing interaction w/ IRS. Next meeting w/ IRS liason to be in November. Minutes are usually available. Tax Court in Boise on December 3rd.
 - F. Probate and Guardianship Formbook. – Bob Aldridge, Steve Alkire, Jim Kaufman, Mel Fisher, and Joe Uberuaga. Book is presently stalled. The Committee is now working to determine how to proceed. Zero books left. May need to print some more probate form books – 3rd Edition still current.
6. Other business:
- A. CLE to be presented at the Annual Meeting July 13-15 in Sun Valley. July 14th from 3:15 to 5:15 pm.
 - 1. Medicaid Estate Recovery Issues – Estate of Perry presentation by Pete Sisson
 - 2. Innocent Spouse Relief/Federal Trust Fund Taxes – presentation by Tim Tarter
 - 3. Tax Panel Discussion w/ Bob Aldridge and John McGown – possibly a third – to speak on general tax updates, both federal and state.
 - B. Tax Section selected by Idaho State Bar as the recipient of its inaugural “Section of the Year” award.
 - C. Special offer from Trusts and Estates magazine for reduced subscription prices to Tax Section Members. Usual \$275 will offer \$199 for 12 months. Ron will try to get them to sponsor a table at Estate Planning meeting in Sun Valley.
 - D. List Serve – up and running but still working out bugs. Guidelines on posting? Restrict solicitations but still allow for notification of events? Comments requested. Monthly event & activity update by bar? Talk about some proposals in Sun Valley in September. See what other sections are doing.
 - E. Pamphlets done by Tax Section – running out now. C & G, Probate, and Estate Planning. Have enough for a few months. Need to look at them for revisions.

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- F. *Mary Killins Soignier v. W. Kent Fletcher*, 2011 Opinion No. 69, issued on June 2, 2011. – In essence a beneficiary has no malpractice claim when the estate planner fails to ask questions of the client about the client's current assets. Rather, the focus is on the document and whether or not it contains errors. (Thanks to John McGown).
7. Financial Report. – No Report.
8. Next Meeting –September 9th in Sun Valley.
9. Meeting Adjourned @ 1:06pm.

Respectfully submitted:

Chris J. Moore

Chris J. Moore, Secretary/Treasurer