

Present:

Wendy Powell - Chair
Renee Karel
Sarah Mello
Larry Dunn
Chris Hopper
Mariah Dunham
Kim Stretch
Fafa Alidjani
Stephanie Christensen
Audrey Numbers
Chad Warren
Fred Zundel
Eric Duyde
Mariah Dunham (phone)
Kirstin Durcher (phone)
Clarence Jenkins (phone)
Melissa Kippes (phone)
Richard Kuck (phone)
Jeffrey Street (phone)

1. Review of minutes passed: We will do a review/approval of March – May minutes at June meeting
2. Review of financials –
 - a. Moved Fred to approve, Audrey seconded – Approved unanimously
3. Committee Reports
 - a. Seat 1 – National Conference – Wendy report
 - i. Wendy attending conference next month
 - b. Seat 2 – October CLE – Renee Report
 - i. Peter Butler – biz valuation for divorce; will travel to all locations
 - ii. Possible Brad Andrews – re: mandatory reporters
 - iii. Mackenzie Whatcott – update/ Fred Zundel (E. Idaho)/ find another for N. Idaho
 - c. Seat 3 – Other CLEs
 - i. Buck Harris will speak today
 - d. Seat 4 – Legislative update
 - i. No report
 - e. Seat 5 – Publications – Fred report
 - i. Deadlines are passed
 - ii. Longest article is Mary Shea’s LGBTQ issues – part 1 is legislative history (1800 wds) is excellent, part 2 – will appear in the Advocate August/Sept.
 - iii. Steve Stokes – military aspects of divorce, very technical article re: retirement and disability – submitted and will publish

- iv. Natalie Greaves – special considerations for special needs kids – submitted and will publish
 - v. Merritt Dublin – representation of kids (not submitting it for family law section advocate)
 - vi. We have less articles than we wanted but have some filler to add to the issue.
- f. Seat 6 – Technology
 - i. No report
 - g. Seat 7 – District Support
 - i. No report
 - h. Seat 8 – Resources
 - i. No report
 - i. Seat 9 – Special Awards
 - i. Working on Family Law Award of Distinction
 - j. Seat 10 – Community Service
 - i. No report
4. New Business
- a. Sell our roster to Idaho Trust Bank?
 - ii. Invitation to events
 - iii. Solicitation for trust accounts
 - iv. Table until discussion – find out whether or not the list will be further sold.
 - b. Annual Meeting
 - i. Sarah Mello, Fafa Alidjani both planning to attend – Sarah Mello will present Family Law Award of Distinction (@ luncheon on Friday)
5. Other Business - Fafa Alidjani
- a. Street Clinic at Interfaith Sanctuary needs volunteers (section community service project?) for family law; quick and short informational consult; already organized and if you are an IVLP member (and signed up for the digital version) you'll be notified. 4-6 pm once a month, usually on Wednesday.
 - b. There are other Street Law Clinics also available
 - c. 4th District Bar Assoc. has money available for funding – will field requests. Send to Steve Stokes (Treasurer of 4th District Bar) or send to Fafa Alidjani
 - i. Access to Justice fundraising is happening – started May 1. Idaho Legal Aid (65%), IVLP (25%), and Disability Rights Idaho (remainder) will receive the funds. Please donate, as a section or individual. This helps the community and attorneys.
 - ii. Spring Case Review – 4th District puts that on each year. Full dinner and drinks. Leftover flash drives of the case law – available upon request from Fafa Alidjani

Other CLE Presentation – Buck Harris (re: ICSG)

- o Merritt Dublin asked him to come speak re: child support guidelines and tax changes
- o Assisting the Committee to revise the tables re: tax benefit portion of the tables
- o Current chart includes personal exemption and child tax credit – changed at close of 2017

- New law – exemptions deleted, child tax credit was doubled (pretty much); could have a significant effect re: the guidelines benefits
- Committee is revising the tables and asked Buck to help; since April 17th he's been working on the project and is submitting tables for review by the committee
- Will be providing drafts to the committee this afternoon; this should be available to practitioners soon.
- Doesn't know how long it will take the committee to approve
- Assignability of the child tax credit – doesn't know whether or not it can be assigned. The committee has been debating that issue. 2017 and prior, it was assignable along with the dependency exemption. There is no indication that there is a change, but we won't know for sure until there is some guidance by Dept of Treasury (regs have not been released yet).
- There are lot of rules that are tied to dependency exemptions and those have not gone away. The dollar amount for deduction has been changed to zero, the rest of the rules still exist.
- The process of assignability, through IRS Form 8332, should remain in effect.
- Another significant change – for higher income tax payers/families going through divorce. Under the old law there was a phaseout (MJ) at \$110K; now the phaseout is at \$400K (MJ) – so child tax credit will need to be addressed for all families. A more significant benefit for wealthier families. Phaseout for single (HofH) starts at \$200K and is gone at \$400K.
- Child tax credit is now \$2000 (previously \$1000) – in the past, there were 5 children on the tables.
- State of Idaho has added \$205/child – no limitation on number of children
- Lower wage earners – prior to the new law, if there was no tax liability, the tax credit could be refundable but there was limit on the amount of credit that you could receive, and the limit was either the unused tax credit (ex. No liability = 15% of earned income up to \$1000). Now the refundable portion has a cap of \$1400 per child. The methodology is 15% of earned income for unused credit (capped at \$1400/child). Address this issue for low income clients; this will be included in the new tables.
- Buck brought copies of the new and old tables for comparison. Ex. \$64-66K (old) 1st child at 1800, next 4 at 1900; (new) 2200 for all children (Married). \$160K (old) 1200, 1300, 1800, 2200, 2300; \$400K 2200 for all children – higher wage earners will see a significant change; middle class and low-income families have less of a difference.

Meeting Adjourned