

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

*Minutes of Section Meeting
February 14, 2012*

1. **Call to Order.** The meeting was called to order by D. James Manning, Section Chairperson, at Noon MST on February 14, 2012 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, Allan Bosch, Jonathan Cavanaugh, Natasha Hazlett, James Kaufman, Joseph Kozlowski, Kellie Kuster, John McGown, Sarah Mello and Greg Powers.
 - B. **By Phone-** Paul Agidius, Dave Bagley, William Berg, Angela Jensen, Dean Martin, Pamela Massey, Christina Raimondi, Jace Richards, Judy Ruud and Stephen Smith.
2. **Prior Meeting Minutes.** Meeting minutes from the November 8, 2011 meeting was distributed. Following a motion made and seconded, the minutes were approved.
3. **Introduction of New Officers.** Jim Manning— Former Section Chair, Ron Caron was unable to attend the February meeting. Recognition for his outstanding service will take place at the April 2012 meeting. The new section officers and Governing Council were introduced.
4. **Financial Report.** Jim Manning— With respect to the 2012 Budget, the former Officers and Governing Board put together a good precedent for the budget and with the assistance of ISB Executive Director, Mahmood Sheikh, the 2012 budget is quite similar to the 2011 budget.

The 2012 budget for donations is minimal at this point. Jim noted that the Section always has a lot of requests for donations, and in the past those requests were honored. However, the Idaho State Bar is trying to upgrade communication and presentation equipment at the Idaho Law Center, and the Officers and Governing Council felt it was prudent to wait and see if the Section would need to donate funds to these upgrades, which would have a more direct impact on Section members.

The Section is in a good position financially. There is a substantial balance in the bank. However, with the new cap on the amount of money a section may keep in its account, it is unclear at this point if the section will need to donate funds to “spend down” underneath the cap.

Any section members with questions or who would like a copy of the 2012 budget, should contact Jim via email at DJM@moffatt.com.

5. **Headline News CLE.** Jim Manning and Bob Aldridge— 3 members presented the Tax Section portion of the Headline News CLE. Bob Aldridge, Chris Moore and Jim Manning made presentations in Meridian, Lewiston and Pocatello, respectively. The presentations were well received.
6. **2011 Filing Season Letter.** The 2011 Filing Season letter has been received and is posted on the Section website. John McGown suggested that all members review this letter because it contains some phone numbers and contacts at the IRS.
7. **The Advocate.** The Section will be sponsoring the August 2012 issue. Deadline for submissions of articles is **June 13, 2012**. If you would be interested in writing an article for this issue, please let Jim know.
8. **Committee Reports:**

Tax Liaison Committee. John McGown— Meeting took place on November 16, 2011. A copy of the minutes have been posted on the Section Website.

The purpose of the meeting with the IRS, which takes place every 6 months, is to give us a chance to give feedback to the IRS on how they might improve. If there is an issue where a section member feels that the IRS has fallen down in a certain area, let John know, and he can raise the issue at the meeting.

The next meeting is **May 24, 2012** from 8:00 AM to Noon at the Water Center, 322 E. Front, Room #590.

- a. **CLE Committee.** Allan Bosch— The committee met on January 24, 2012 at David Cooper's office. The group discussed prospective speakers for the Annual Meeting and Advanced Estate Planning Seminar. The committee is requesting input from any section members.
- b. **Newsletter.** No report.
- c. **Public Service Committee.** No report.
- d. **Probate & Guardianship Formbook.**

Mahmood Sheikh— The Bar Association is just about out of the Guardianship and Conservatorship form book. Less than 10 remain, and the Bar Association intends to keep 3-4 on hand for historical purposes. Therefore only 4 were on sale. The issue was raised about whether more should be printed.

A discussion took place and the consensus was that the Guardianship and Conservatorship books are outdated and in some respects inaccurate, and there are concerns about selling them.

Jim Kaufman and Bob Aldridge— The process of updating the form book is stalled at the moment. The current committee chair along with other committee members are concerned about the fact that with all of the work that goes into creating the new form book, with the new spending cap in place, it is quite possible that the Section would be forced to spend down the funds and thus the section members would not receive the benefit of the work invested in updating this book.

It was discussed that perhaps a new Probate and Guardianship Book committee be formed. However, it was noted that a tremendous amount of work has been done and the best solution would be to work with the Idaho State Bar along with the CLE Committee to see how we can ensure that section members benefit from the sales of the new form book in light of the cap.

Allan Bosch suggested that it was possible to come up with some top caliber speakers who may require that their travel expenses be paid, as one way to utilize the form book proceeds.

John McGown suggested that either section dues be lowered or perhaps lower the cost of the Advanced Estate Planning seminar for Tax Section members. Alternatively, the form books could be discounted even further for Section Members.

It was also discussed that the Probate and Guardianship Book committee would discuss the possible uses for the funds and may report to the Section how they feel the funds should be spent.

- e. **Legislative Committee.** Bob Aldridge— Encouraged members to consider joining TEPI.
9. **CLE Presentation.** Bob Aldridge presented a very informative CLE on the relevant pending Idaho legislation. (30 minutes).
 10. Next meeting- Tuesday, April 10, 2012
 11. Meeting adjourned at 1:05 PM