

IOWA STATE UNIVERSITY

Center for Agricultural Law and Taxation

SEPTEMBER SEMINARS ONLINE

**Agricultural Law Seminar & Farm Tax Workshop**

**MOVING FORWARD**  
*Equipping Your Clients  
for 2021 and Beyond*

**September 23–24, 2020**



**DAY 1 COSPONSORS**

Iowa Farm Bureau

Iowa State Bar Association, Agricultural Law Section

# Online Webinar and Q & A

Watch and interact with the speakers in real time on your computer. After registering you will receive instructions via email on how to participate in the webinar session. Your registration fee includes technology fees and electronic seminar materials which will be sent via email prior to the event.

## Q: How will you verify my attendance?

**A:** To comply with IRS requirements, attendance will be electronically tracked. We will also be asking polling questions at regular and frequent intervals throughout each session. The polling question will show on your screen and you select a response. Questions are created to enhance the learning experience, and correct answers are not required. Failure to answer polling questions will result in loss of CE credit for portions of the course.

## Q: When will I receive my certificate of attendance?

**A:** Certificates of attendance will be emailed to participants within 10 days of the conclusion of the seminars. Credit will be based upon actual time in attendance, based upon login/logout information and participation in polling questions. You will be required to select which type of continuing education credits you are seeking when you register. If you are seeking Insurance Continuing Education, you must know your National Producer Number at the time of registration. If you are seeking IRS CPE Credits, you must know your PTIN number at the time of registration.

## Q: Can multiple participants "share" one login/password?

**A:** Multiple participants may not "share" one login/password. Each webinar participant MUST register for the Tax School. ONLY the individual tied to the login/password information will receive CE credits for the Tax School.

## CONTINUING EDUCATION CREDITS

The following lists the Continuing Education Credit hours applied for to the granting authorities for the Agricultural Law Seminar & Farm Tax Workshop.



### ATTORNEYS

**EACH DAY**     **6.5 hours Iowa CLE**, including 1 hour Ethics from the Iowa Supreme Court Commission on Continuing Legal Education  
If you need CLE credit from a state other than Iowa, contact [aossian@iastate.edu](mailto:aossian@iastate.edu) in advance of the seminar.

### CERTIFIED PUBLIC ACCOUNTANTS/ENROLLED AGENTS/ OTHER TAX PREPARERS

**DAY 1**            **No IRS CPE Available**  
**8 hours State CPE\***, including 1 hour Ethics

**DAY 2**            **8 hours IRS CPE**, 2 hours New Tax Law | 5 hours Tax Law Updates | 1 hour Ethics  
**8 hours Iowa CPE\***, including 1 hour Ethics

### REAL ESTATE PROFESSIONALS

**EACH DAY**     Continuing Education Credits pending from the Iowa Real Estate Commission

### INSURANCE PROFESSIONALS

**EACH DAY**     Continuing Education Credits pending from the Iowa Insurance Division

See our website at [calt.iastate.edu](http://calt.iastate.edu) for updated credit hours information.

\* **Iowa:** The Iowa Accountancy Examining Board does not pre-approve seminars, but it is left to the individual to determine the appropriate course of study. **For other states,** consult your state's accrediting agency/board.



CALT is proud to be a member of the Land Grant University Tax Education Foundation, Inc. (LGUTEF), the official professional organization for Land Grant Universities that teach tax education workshops, seminars, and forums in more than 30 states for over 29,000 tax professionals.



# **MOVING FORWARD** *Equipping Your Clients for 2021 and Beyond*

## **Agricultural Law Seminar** **Wednesday, September 23, 2020**

**DAY 1 COSPONSORS:** Iowa Farm Bureau | Iowa State Bar Association, Agricultural Law Section

In this one-day seminar we cover current legal issues relevant to all agricultural attorneys, including:

### **Impact of COVID-19 on the Farm Economy**

**Chad Hart, PhD** — Associate Professor, Department of Economics / Extension and Outreach, Iowa State University

### **Entity Planning with Farm Program Payments and Taxes in Mind**

**Jeffrey Fetter** — Attorney and President, Scolaro Fetter Grizanti & McGough, P.C., Syracuse, NY  
**Dario Arezzo** — Attorney and Senior Tax Consultant at Farm Credit East, ACA

### **Considerations When Helping Clients Work with Agricultural Lenders**

**Michael Fielding, JD** — Attorney and Partner, Husch Blackwell LLP, Kansas City  
**Leslie Miller** — Agricultural Loan Officer, Marion County Bank

### **Legal Issues Impacting Livestock Producers in 2020**

**Eldon McAfee** — Attorney and Shareholder, Brick Gentry PC

### **Iowa's New Trust Law Provisions (SF 2232)**

**Wayne Reames** — Attorney and Shareholder, Belin McCormick PC

### **Wetlands Litigation Considerations**

**Erin Herbold Swalwell** — Attorney and Shareholder, Brick Gentry PC

### **Review of Water-Related Developments (*County of Maui* case, Navigable Waters Protection Rule, and Missouri River Litigation)**

**Jesse Richardson** — Professor of Law and Land Use Attorney, West Virginia University  
**Anthony Schutz** — Associate Professor of Law, University of Nebraska

### **An Update from the Field on Iowa's New Partition Law**

**Pat Dillon** — Attorney and Owner, Dillon Law PC

### **Case Law and Legislative Update**

**Kristine Tidgren and Kitt Tovar** — Attorneys, Center for Agricultural Law & Taxation

### **Ethics for the Rural Practitioner**

*For more information about these events, visit [www.calt.iastate.edu](http://www.calt.iastate.edu).*



## DAILY SEMINAR SCHEDULE

### 400 Minutes of Instruction Each Day:

Login Begins	7:45 a.m.
Morning Session	8:25 a.m.
Break	12:00 p.m.
Afternoon Session	12:55 p.m.
Wrap Up/Sign-out	4:30 p.m.

## Farm Tax Workshop

**Thursday, September 24, 2020**

Farm Tax Workshop participants will receive an electronic copy of the Ag Tax Issues Workbook. The material covered in this course will differ from that taught in the agricultural issues track of the federal income tax course.

### Workshop topics will include the following:

- Like-kind Exchanges Involving Farm Property
- Retirement Planning and Self-Employment Tax Considerations for Farmers
- New UNICAP Rules and IRC section 263A Updates
- Form 4797 Considerations
- Getting Out of the Business of Farming
- Ag-Specific QBI Issues
- Recent Cases, Rulings and COVID-19 Legislation Impacting Producers
- Tax Issues Arising Upon the Death of a Farmer
- Sample Farm Tax Return
- Ethics for the Tax Professional

### Speakers Include:



**Greg Bouchard** — Director, Cornell University Federal Income Tax Schools

Greg is a specialist in farm partnership taxation. His prior experience includes serving as a Senior Business Consultant for Farm Credit East, ACA, where he was responsible for tax training as well as consulting directly with clients regarding their estate and business plans.



**Kristine Tidgren** — Director, Center for Agricultural Law & Taxation

Kristine is an attorney and the Dolezal Adjunct Assistant Professor in the Agricultural Education and Studies Department at ISU. Kristine's work focuses on studying and interpreting laws impacting the agricultural industry. In particular, she focuses on taxation.



**Kitt Tovar** — Center for Agricultural Law & Taxation Staff Attorney

Kitt focuses on areas of agricultural law including lease law, fence and property law, environmental and natural resource law, regulatory law, and farm policy.



**Guido van der Hoeven** — Center for Agricultural Law & Taxation Farm Tax Specialist

Prior to his current role, Guido was an Extension Specialist/Senior Lecturer in the Department of Agricultural and Resource Economics at North Carolina State University in Raleigh, North Carolina.

# Registration Form for September Seminars

**ONLINE:** <https://bit.ly/2020septemberseminars>

**MAIL:** Duplicate this form for each individual registration. Complete form including credit card info or check payable to Iowa State University.

**SEND TO:** Iowa State University Conference Planning & Management  
1601 Golden Aspen Drive, Suite 110, Ames, IA 50010

**QUESTIONS:** Contact Registration Services at 515-294-6222 or [registrations@iastate.edu](mailto:registrations@iastate.edu)

FIRST NAME

LAST NAME

**Please check all that apply:**

CPA    EA    Attorney\*    Tax Return Preparer    IA Insurance Professional    IA Real Estate Professional

My PTIN – P \_\_\_\_\_ **Your name must match the name you used to file for your PTIN.**

Insurance NPN# \_\_\_\_\_

ATTENDEE'S E-MAIL *This will be the e-mail to which webinar links will be sent.*

PHONE NUMBER

COMPANY/FIRM

STREET ADDRESS

CITY/STATE/ZIP

## SELECT YOUR COURSE

**SEPTEMBER 23–24, 2020** Both Seminars ..... \$ \_\_\_\_\_

Register by September 16, \$300

Register After September 16, \$335

**SEPTEMBER 23, 2020 ONLY** Agricultural Law Seminar ..... \$ \_\_\_\_\_

Register by September 16, \$185

Register After September 16, \$210

**SEPTEMBER 24, 2020 ONLY** Farm Tax Workshop ..... \$ \_\_\_\_\_

Register by September 16, \$185

Register After September 16, \$210

## COMPANY GROUP DISCOUNT

Apply a \$20 discount per individual if three or more people are registered from the same employer and all registrations are received at the same time.

— \$ \_\_\_\_\_

## TOTAL AMOUNT DUE

\$ \_\_\_\_\_

## PAYMENT METHOD

Check enclosed payable to *Iowa State University*

Charge to:  VISA    MasterCard    Discover    American Express

CARD NUMBER

EXPIRATION DATE | SECURITY CODE

CARDHOLDER NAME

SIGNATURE

## CANCELLATION POLICY:

You may cancel without penalty if written/email cancellation requests are received by Friday, September 11, 2020, before 4 pm, send to [registrations@iastate.edu](mailto:registrations@iastate.edu). No refunds will be given after September 11, 2020 absent extraordinary circumstances.

**If you do not receive webinar links by email within one week of registration (add extra time for mail), please contact Angela Ossian, Program Coordinator, at (515) 294-5217 or [aossian@iastate.edu](mailto:aossian@iastate.edu).**

*\* If you need CLE credit from a state other than Iowa, contact [aossian@iastate.edu](mailto:aossian@iastate.edu) in advance.*

**REGISTER BY SEPTEMBER 16 AND SAVE!**

## **IOWA STATE UNIVERSITY**

### **Center for Agricultural Law and Taxation**

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513 Farmhouse Road  
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