

53RD ANNUAL SPRING TAX INSTITUTE

Activity ID # 43127

Iowa State CLE Hours: 9.25

Ethics Hours: .75

Federal CLE Hours: 7.25

Friday, May 4, 2007

Main Lounge, Iowa Memorial Union

University of Iowa

Iowa City, Iowa

8:00 Registration

8:30 **Welcome** — Dean Carolyn Jones [University of Iowa College of Law, Iowa City]

8:45 **Partnerships: Drafting Iowa Operating Agreements**
David Repp [Dickinson, Mackaman, Tyler and Hagen PC, Des Moines]

9:45 **Fringe Benefit Planning for Closely Held Companies**
Gary J. Streit [Shuttleworth & Ingersoll, P.L.C., Cedar Rapids]

10:45 Break

11:00 **Charitable Contributions from IRAs & Other PPA 2006 IRA Changes**
Kent Vriezelaar [Vriezelaar, Tigges, Edgington, Bottaro, Boden & Ross, L.L.P., Sioux City]

11:45 **Tax and Estate Planning Statistics** —To Be Announced

12:00 Lunch

1:00 **The Tricky Issue of Insurable Interests**
Michel W. Nelson [Iowa Savings Bank, Carroll]

2:00 **PPA 2006 and Exempt Organizations**
David J. Bright [Meardon, Sueppel & Downer, P.L.C., Iowa City]

3:00 Break

3:15 **Fractional Interests in Tax and Estate Planning after PPA 2006**
Richard Koontz [Larned A. Waterman Nonprofit Resource Center, University of Iowa, Iowa City]

4:15 Adjourn

Saturday, May 5, 2007

Richey Ballroom, Iowa Memorial Union
University of Iowa
Iowa City, Iowa

8:00 Registration

8:30 Legal Ethics Responsibilities for Lawyers on Nonprofit Boards and Representing Nonprofits
William Boyd, III [Nyemaster, Goode, West, Hansell & O'Brien, P.C., Des Moines]

9:15 Representing the Title XIX-eligible Client: Issues
Jennifer K. WendtGeisler [Moyer & Bergman, P.L.C., Coralville]

10:00 Break

10:15 Tax-Free Exchanges Update
David Brown [Iowa Property Exchange, L.L.C., Des Moines]

11:15 Intentional Errors and Tax Returns: Money Laundering, Forfeiture, Structuring, Obstruction of Justice, False Statements, and "Bad" Tax Returns
William S. Smith [Smith, Schneider, Stiles & Serangeli, P.C., Des Moines]

12:00 Adjourn

GENERAL INFORMATION

Meeting Site: The 53rd Annual Spring Tax Institute will be held in the Main Lounge of the Iowa Memorial Union on the University of Iowa campus on Friday and Saturday, May 4-5, 2007. Go to www.uiowa.edu/~maps for maps of the campus, building locator, and parking.

Registration: The registration fee is \$300. This fee includes one copy of selected program materials, and the luncheon on Friday, May 4th. To guarantee that you will have materials, it is necessary to preregister. You can go to www.law.uiowa.edu/cle/register.php to register for the program.

Cancellation Policy: A full refund will be given if registration is canceled 48 hours prior to the program. No refunds will be made after 8 a.m. on the Wednesday prior to the program (May 2nd). Course materials will be sent to those registrants canceling after the refund deadline.

Housing: A limited number of hotel rooms have been reserved for this conference at the Iowa House in the Iowa Memorial Union. You must pay the Iowa House directly.

Parking: There is a parking ramp directly east of the Iowa Memorial Union.

Mandatory Continuing Legal Education: The 53rd Annual Spring Tax Institute is an accredited program under the regulations of the Iowa Supreme Court Commission on Continuing Legal Education. This program will provide a maximum of 9.25 hours of regular credit toward the mandatory continuing legal education requirements under the Iowa Rule, and will qualify for .75 hours of ethics credit, and 7.25 hours of federal CLE credit. The activity ID number is 43127.