

## ***General Information***

**Meeting Site:** The 52nd Annual Spring Tax Institute, will be held in the 2nd Floor Ballroom of the Iowa Memorial Union, on the University of Iowa campus, in Iowa City, on Friday and Saturday, May 5-6, 2006. Go to [www.uiowa.edu/~maps](http://www.uiowa.edu/~maps) for maps of the campus, building locator, and parking.

**Registration:** The registration fee is \$275. This fee includes one copy of selected program materials, and the complimentary luncheon on Friday, May 5th. In order to guarantee that you will have materials, it is necessary to preregister. You can go to [www.law.uiowa.edu/cle/register.php](http://www.law.uiowa.edu/cle/register.php) and register for the program.

**Cancellation Policy:** A full refund will be given if registration is canceled 48 hours prior to the conference. No refunds will be made after 8:00 a.m. on the Wednesday prior to the program (May 3rd). 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 52nd Annual Spring Tax Institute** is an accredited program under the regulations of the Iowa Supreme Court Commission on Continuing Legal Education. It is planned that this program will provide a maximum 9 hours of regular credit toward the mandatory continuing legal education requirements under the Iowa Rule, and will qualify for .5 hours of ethics credit. It will also provide 4 hours of federal credit.

Continuing Legal Education  
University of Iowa  
College of Law  
Iowa City, IA 52242-1112

**52nd Annual Spring Tax Institute**  
Friday & Saturday, May 5-6, 2006

**The University of Iowa  
College of Law**

**Continuing Legal Education  
Programs**

***52nd Annual  
Spring Tax  
Institute***

Co-sponsored with  
the Taxation Section  
of the Iowa State  
Bar Association

**Friday and Saturday  
May 5-6, 2006**

2nd Floor Ballroom  
Iowa Memorial Union  
Iowa City, Iowa

**Friday, May 5, 2006 — 2nd Floor Ballroom, Iowa Memorial Union, Iowa City, IA**

Program Chair: Paul Morf [Simmons, Perrine, Albright & Ellwood, Cedar Rapids]

- 8:00 Registration
- 8:30 Welcome – Dean Jones and Peter Wilch
- 8:45 Ethics – James E. Goodman [O'Connor & Thomas, Dubuque]
- 9:30 Who Should Be (and Not Be) Trustee  
David Repp [Dickinson Mackaman Tyler & Hagen, Des Moines]
- 10:15 Break
- 10:30 The Tax and Non-Tax Uses of Powers of Appointment in Estate Planning  
Bruce I. Campbell and Thomas J. Houser [Davis Brown Koehn Shors & Roberts, Des Moines]
- 11:30 Iowa Inheritance Tax – Janice Kerkove [Bradley & Riley, Cedar Rapids]
- 12:00 Lunch
- 1:00 Strategies and Technical Tips for Using the Grantor Trust Rules in  
Tax-Sensitive Estate Planning – Kendall Brown [Advanced Logic Systems, Des Moines]
- 1:45 Beaver Cleaver Doesn't Live Here: Tax and Non-Tax Aspects of Planning for  
Non-Traditional Families – Paul Morf [Simmons, Perrine, Albright & Ellwood, Cedar Rapids]
- 2:30 Break
- 2:45 ACTEC Blue Ribbon Panel—Margaret van Houten [Pearson van Houten Law Offices, W. Des Moines]  
Panelists: C. Kevin McCrindle [Waterloo], Darrell Morf, Byron G. Riley, Doyle Sanders [Des Moines]
- 4:15 Adjourn

**Saturday, May 6, 2006 — 2nd Floor Ballroom, Iowa Memorial Union, Iowa City, IA**

- 8:15 Registration
- 8:30 Update on FLPs and LLCs: Recent Decisions Commissioners  
Steve Roy [Nyemaster, Goode, West, Hansell & O'Brien, Des Moines]
- 9:15 Death and Taxes: The Only Certainties in Life – Keith D. Puntenney [IRS, Des Moines]
- 10:15 Insurance – Rick Seger [Aegon, Cedar Rapids]
- 11:00 Medicaid Planning—Jennifer WendtGeisler [North Liberty]
- 11:45 Adjourn

**52nd Annual Spring Tax Institute  
Registration Form**

**Registration Fee: \$275.00**

I need hotel reservations made

Arrival: \_\_\_\_\_ for \_\_\_\_\_ nights

I wish to purchase a CD of the program materials \$15.00

I cannot attend. Please send me the program materials. \$50.00

**Total: \_\_\_\_\_**

\_\_\_\_\_  
Name

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Indicate the state bar associations you report to: \_\_\_\_\_

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Return payment to:  
Iowa Law School CLE — Attn: Carolyn Tappan  
University of Iowa College of Law  
Iowa City, IA 52242-1113

**Note:** You can go to [www.law.uiowa.edu/cle/register.php](http://www.law.uiowa.edu/cle/register.php) to register for this program. You will still need to print out the registration form and return it in the mail with your payment.