

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