CALL TO ORDER. The meeting was called to order by Christopher J. Moore, Section Chairperson, at 12:04 p.m. MDT on November 12, 2013 at the offices of the Idaho Law Center, Boise, Idaho. Section members in attendance, in addition to the Chairperson were:


b. Phone: Kimmer Callahan, David Spoed.

c. There were also a number of guests present.

PRIOR MEETING MINUTES. Meeting Minutes from the April 9, 2013, July 18, 2013, and September 6, 2013 were presented. A motion to approve the Minutes as presented was made, and seconded. The Minutes were approved, subject to a correction to the July 18, 2013 minutes to include attendance records.

GENERAL BUSINESS.

A. ELECTION OF OFFICERS FOR 2014 The following slate of officers was presented. A call was made for nominations from the floor. No additional nominations were made. Approval of the slate of officers was moved, seconded, and approved:

a. Chairperson: Natasha Hazlett

b. Vice-Chairperson: Kimmer Callahan

c. Secretary/Treasurer: Eric Olsen

B. PRESENT FINANCIAL REPORT FOR OCTOBER 2013 – KIMMER CALLAHAN The financial report was presented. Explanations of line-item expenses for Seminar Exp and Publication Exp was provided to explain the significant over-budget items. Financials were approved as presented.

C. NATIONAL ASSOCIATION OF STATE BAR TAX SECTIONS -- NATASHA HAZLETT Natasha provided an update regarding her attendance at the October 25-26, 2013 meeting in Washington, D.C.. She presented several interesting ideas, including the possibility of the Section establishing a Fellowship program for young attorneys, which would include free membership in the Section as well as possible free CLE. The Fellow would be required to attend meetings, as well as write an Article for the Advocate. Other ideas included a mentor program and presenting a CLE on use of social media. She plans on submitting a survey to the membership regarding interest in these ideas, and other topics.

D. CLE PRESENTATION IN FEBRUARY 2014 by Robert Wreggelsworth – Retirement planning with IRA Distributions, etc.; outline to be presented later. This will be presented as part of the Section’s February 2014 meeting.
4. Committee Reports:

   **Legislative Committee (TEPI):** Member- Robert Aldridge.

   The committee is working on a number of housekeeping bills, to address a variety of issues, including termination of a minor guardianship, temporary appointment of guardians, expansion of CPWROS to non-real estate assets, intestate succession escheat, use of special administrators in Medicaid Estate Recovery, and clarification of use of affidavits in lieu of probate and summary administration.

   **Public Service Committee.** Member- Vickie Meier
   No Report.

   **CLE Committee.** Members- Allan Bosch, Sharon Powers, Deb Cordes, Ronald Caron, and David Cooper
   The committee met last week and has begun work on next year’s annual CLE program.

   **Newsletter.** Members- Erick Shaner; Chelsea Kidney
   No Report.

   **Tax Liaison.** Members- John McGown and Robert Aldridge

   Bob provided a report. The next meeting will be November 21, 2013 at 8:00 a.m. at the Federal Building, 550 West Fort Street, Room 384 OR via telephone 888-331-8226 access code 9927111.

   **Probate & Guardianship Formbook.** Members- Joe Uberuaga, Jim Kaufman, Steve Alkire, Mel Fisher and Robert Aldridge

   The committee is meeting every other week. They are making progress and believe that this update will provide a good product.

5. **CLE Presentation. Joint CLE with the Animal Law Section**
   Begins at 1:15 pm today - Tax Section members John McGown and Don Gary will present on the following:
   a. **Don Gary:** Creating an IRC §501(c)(3) organization and documenting and making donations to charitable organizations; bequests or lifetime donations
   b. **John McGown:** Estate planning issues for taking care of pets

6. **Next meeting**- Tuesday February 11, 2014 at noon (Boise)

7. **Meeting adjourned at 12:26 pm.**

   Respectfully Submitted,
Kimmer W. Callahan
Secretary/Treasurer