

CASES, REGULATIONS AND STATUTES

by Robert P. Achenbach, Jr

FEDERAL AGRICULTURAL PROGRAMS

AGRICULTURAL BIOTERRORISM. The APHIS has adopted as final regulations which, in accordance with the Agricultural Bioterrorism Protection Act of 2002, amend and republish the list of selected agents and toxins that have the potential to pose a severe threat to animal or plant health, or to animal or plant products. **73 Fed. Reg. 61325 (Oct. 16, 2008).**

MILK. The AMS has adopted as final regulations establishing a program for producers and cooperative associations of producers to voluntarily enter into forward price contracts with handlers for milk used for Class II, III, or IV purposes under the Agricultural Marketing Agreement Act of 1937. The program allows handlers regulated under the federal milk marketing order program to pay producers and cooperative associations in accordance with the terms of a forward contract and not have to pay the minimum federal order blend price for milk. This program is established in accordance with Section 1502 of the Food, Conservation, and Energy Act of 2008 (2008 Farm Bill). **73 Fed. Reg. 64868 (Oct. 31, 2008).**

NATIONAL ORGANIC PROGRAM. The AMS has adopted as final regulations amending the USDA National List of Allowed and Prohibited Substances regulations to enact recommendations submitted to the Secretary of Agriculture by the National Organic Standards Board (NOSB) pertaining to the continued exemption (use) and prohibition of 12 substances in organic production and handling. Consistent with the recommendations from the NOSB, the final rule renews 11 exemptions and 1 prohibition on the National List (along with any restrictive annotations) and corrects the Tartaric acid listings by adding annotations originally recommended to the Secretary. **73 Fed. Reg. 59479 (Oct. 9, 2008).**

The AMS has issued proposed regulation which would amend livestock and related provisions of the National Organic Program providing greater detail on the role of pasture in organic livestock production. **73 Fed. Reg. 63583 (Oct. 24, 2008).**

PACKERS AND STOCKYARDS ACT. The GIPSA has adopted as final regulations which add "swine contractors" to the list of regulated entities subject to specific regulations under the Packers and Stockyards Act. In the 2002 Farm Bill, Pub. L. No. 107-171, Congress added swine contractors as entities regulated under the P&S Act. The regulations prohibit regulated entities from circulating misleading reports about market conditions or prices. The regulations also address inspection of business records and facilities, information that regulated entities are required to share with the Secretary of Agriculture, and USDA's responsibility to refrain from unauthorized disclosure of that information. **73 Fed. Reg. 62439 (Oct. 21, 2008).**

SOYBEANS. The GIPSA has announced that it is withdrawing its proposed review of the United States Standards for Soybeans

to determine their effectiveness and responsiveness to current grain industry needs. In order to ensure that the standards and subsequent grading practices remain relevant, GIPSA had invited interested persons to submit comments and supporting information to assist in the evaluation of current standards and grading practices for soybeans and in the development of any recommendations for change. However, the comments did not indicate a consensus so the rulemaking will not proceed further. **73 Fed. Reg. 62446 (Oct. 21, 2008).**

TUBERCULOSIS. The APHIS has issued interim regulations amending the tuberculosis regulations to recognize Minnesota for split-state status for tuberculosis. The entire state of Minnesota has been classified as modified accredited; however, all its affected herds are located in portions of four counties in the northwest corner of the State. APHIS has determined that Minnesota meets the requirements for zone classification and the amendments remove Minnesota from the list of modified accredited states, adding an area in the northwest corner to the list of modified accredited zones and adding the remainder of the state to the list of modified accredited advanced zones. This action relieves restrictions on the interstate movement of cattle and bison from areas of Minnesota other than the modified accredited zone in the northwest corner. **73 Fed. Reg. 60099 (Oct. 10, 2008).**

FEDERAL ESTATE AND GIFT TAXATION

CHARITABLE DEDUCTION. The decedent's estate included a trust for a daughter with a remainder to a charitable organization. The trust was discovered to not qualify as a charitable remainder unitrust under I.R.C. §§ 664 and 2055(e)(2) because the beneficiary's interest was not fixed as to amount or percentage of trust assets. More than 90 days after the estate tax return was due, including an extension, the estate petitioned a state court for reformation of the trust to fix the beneficiary's interest. The state court granted the reformation request but did not make the reformation effective prior to the petition. The court held that the reformation was insufficient to qualify the trust for the charitable deduction because the reformation was not effective within 90 days after the estate tax return was due. **ESB Financial v. United States, 2008-2 U.S. Tax Cas. (CCH) ¶ 60,567 (D. Kan. 2008).**

GENERATION SKIPPING TRANSFERS. The IRS ruled that the state court approved conversion of a beneficial interest in a pre-September 25, 1985 trust to a total return interest in the trust did not subject the trust to GSTT. **Ltr. Rul. 200840035, May 23, 2008.**

GIFTS. For calendar year 2009, the first \$13,000 of gifts to any person (other than gifts of future interests in property) are not

included in the total amount of taxable gifts under I.R.C. § 2503 made during that year. For calendar year 2009, the first \$13,000 of gifts to a spouse who is not a citizen of the United States (other than gifts of future interests in property) are not included in the total amount of taxable gifts under I.R.C. §§ 2503, 2523(i)(2) made during that year. **Rev. Proc. 2008-66, I.R.B. 2008-45.**

INSTALLMENT PAYMENT OF ESTATE TAX. For decedents dying in 2009, the amount used in computing the two-percent portion of estate tax payable in installments under I.R.C. § 6166 is \$1,330,000. **Rev. Proc. 2008-66, I.R.B. 2008-45.**

REFUNDS. The decedent's estate filed an income tax return with payment of the income tax stated on the return. The IRS mistakenly refunded a portion of the tax payment. The estate returned the check with notification that the refund was made in error. The estate also filed an estate tax return which was assessed additional tax. The IRS applied the refund as an overpayment of the income tax. The IRS then applied the deemed overpayment refund check amount to the additional estate tax assessed. After the three-year statute of limitations had passed on the income tax return, the IRS discovered its error and recharacterized the refund check as payment of the income tax liability as originally reported by the estate; resulting in underpayment of estate tax again. The court held that the recharacterization of the refund check was improper as barred by the statute of limitations; therefore, the check remained as payment of the additional estate tax. **Estate of Rosen v. Comm'r, 131 T.C. No. 8 (2008).**

SPECIAL USE VALUATION. For decedents dying in 2009 the maximum reduction allowed as a result of special use valuation is \$1,000,000. **Rev. Proc. 2008-66, I.R.B. 2008-45.**

The decedent's estate included farm property and the estate elected special use valuation of the farm property. The farm passed to an heir who continued the farming operation. The heir sold a qualified conservation easement to a land trust. Under I.R.C. § 2032A(c)(8), a qualified conservation contribution (as defined in I.R.C. § 170(h)) "by gift or otherwise" shall not be deemed a disposition under I.R.C. § 2032A(c)(1)(A). In *Estate of Gibbs v. United States*, 161 F.3d 242 (3d Cir. 1998), the sale of a conservation easement to a state was held to be a disposition of the special use valuation property, ineligible for the Section 2032A(c)(8) exception. The IRS ruled that the sale of the conservation easement was a disposition under I.R.C. § 2032A(c)(8) resulting in recapture of estate tax. **Ltr. Rul. 20040018, May 13, 2008.**

FEDERAL INCOME TAXATION

ADVANCED COAL PROJECT CREDIT. The IRS has issued updated procedures for the allocation of credits under the qualifying advanced coal project program under I.R.C. § 48A. **Notice 2008-96, I.R.B. 2008-44.**

ALTERNATIVE MINIMUM TAX. The taxpayer entered into an incentive stock option purchase agreement under which

the taxpayer purchased \$2 million of stock for just under \$100,000. Although the purchase did not result in regular taxable income, the gain was realized for AMTI purposes. One year later, the taxpayer sold the shares for \$248,000 and realized a regular capital gain of \$148,000 and \$1.9 million in AMT capital loss. The taxpayers claimed the AMT loss against current AMTI, resulting in no AMT for that tax year and a credit for the prior AMT payment. The court held that the taxpayers were limited to claiming only \$3,000 of the capital losses for both regular and AMT purposes. The appellate court affirmed *per curiam*. **Palahnuk v. Comm'r, 2008-2 U.S. Tax Cas. (CCH) ¶ 50,577 (2d Cir. 2008), aff'g, 127 T.C. 118 (2006).**

ALTERNATIVE MOTOR VEHICLE CREDIT. The IRS has acknowledged manufacturer certifications that certain advanced lean-burn vehicles qualify for the alternative motor vehicle credit. The qualifying vehicles and their credit amounts are:

2009 Volkswagen Jetta 2.0L TDI Sedan manual or automatic	\$1,300
2009 Volkswagen Jetta 2.0L TDI SportWagen manual or automatic	\$1,300
2009 Mercedes GL 320 BLUE TEC	\$1,800
2009 Mercedes R 320 Blue TEC	\$1,550
2009 Mercedes ML 320 Blue TEC	\$900

IR-2008-113.

BUSINESS EXPENSES. The taxpayer claimed deductions for expenses related to a rental activity and for a consulting business. Although the taxpayer presented receipts for some of the expenses, the taxpayer provided no explanation as to how the items purchased were related to or used in the businesses. The Tax Court held that the deductions were properly disallowed and the appellate court affirmed. **Lenihan v. Comm'r, 2008-2 U.S. Tax Cas. (CCH) ¶ 50,598 (2d Cir. 2008), aff'g, T.C. Memo. 2006-259.**

DEPRECIATION. The IRS has issued a revenue procedure providing guidance under Section 3081 of the Housing and Economic Recovery Act of 2008, Pub. L. No. 110-289, 122 Stat. 2654 (2008). Section 3081(a) amended I.R.C. § 168(k) by adding I.R.C. § 168(k)(4), allowing corporations to elect not to claim the 50-percent additional first year depreciation for certain new property acquired after March 31, 2008, and placed in service generally before January 1, 2009, and instead to increase their business credit limitation under I.R.C. § 38(c) or alternative minimum tax (AMT) credit limitation under I.R.C. § 53(c). The revenue procedure clarifies the rules regarding the effects of making the I.R.C. § 168(k)(4) election, the property eligible for the election, and the computation of the amount by which the business credit limitation and AMT credit limitation may be increased if the election is made. The IRS stated that it intends to publish future guidance regarding the time and manner for making the I.R.C. § 168(k)(4) election, for allocating the credit limitation increases allowed by the election, and for making the election to apply Section 3081(b) of the Housing Act by certain automotive partnerships, and regarding the procedures applicable to partnerships with corporate partners that make the I.R.C. § 168(k)(4) election. **Rev. Proc. 2008-65, I.R.B. 2008-44.**

DISASTER LOSSES. On September 26, 2008, the president determined that certain areas in Alaska are eligible for assistance from the government under the Disaster Relief and Emergency Assistance Act (42 U.S.C. § 5121) as a result of severe storms, flooding and landslides, which began on July 27, 2008. **FEMA-**

1796-DR. On September 26, 2008, the president determined that certain areas in Alabama are eligible for assistance from the government under the Act as a result of Hurricane Ike, which began on September 12, 2008. **FEMA-1797-DR.** On October 1, 2008, the president determined that certain areas in Puerto Rico are eligible for assistance from the government under the Act as a result of severe storms and flooding, which began on September 21, 2008. **FEMA-1798-DR.** On October 3, 2008, the president determined that certain areas in Illinois are eligible for assistance from the government under the Act as a result of severe storms and flooding, which began on September 13, 2008. **FEMA-1800-DR.** On October 3, 2008, the president determined that certain areas in North Carolina are eligible for assistance from the government under the Act as a result of Tropical Storm Hanna, which began on September 4, 2008. **FEMA-1801-DR.** On October 9, 2008, the president determined that certain areas in Kentucky are eligible for assistance from the government under the Act as a result of tropical depression Ike. **FEMA-1802-DR.** Taxpayers who sustained losses attributable to these disasters may deduct the losses on their 2007 returns.

EDUCATION LOANS. For taxable years beginning in 2009, the \$2,500 maximum deduction for interest paid on qualified education loans under I.R.C. § 221 begins to phase out under I.R.C. § 221(b)(2)(B) for taxpayers with modified adjusted gross income in excess of \$60,000 (\$120,000 for joint returns), and is completely phased out for taxpayers with modified adjusted gross income of \$75,000 or more (\$150,000 or more for joint returns). **Rev. Proc. 2008-66, I.R.B. 2008-45.**

EXPENSE METHOD DEPRECIATION. For taxable years beginning in 2009, under I.R.C. § 179(b)(1) the aggregate cost of any I.R.C. § 179 property a taxpayer may elect to treat as an expense cannot exceed \$133,000. Under I.R.C. § 179(b)(2) the \$133,000 limitation is reduced (but not below zero) by the amount by which the cost of I.R.C. § 179 property placed in service during the 2009 taxable year exceeds \$530,000. **Rev. Proc. 2008-66, I.R.B. 2008-45.**

FARM LOANS. For calendar year 2009, the loan limit amount on agricultural bonds under I.R.C. § 147(c)(2)(A) for first-time farmers is \$469,200. **Rev. Proc. 2008-66, I.R.B. 2008-45.**

GASIFICATION PROJECT CREDIT. The IRS has announced that the entire amount of credit available under the qualifying gasification project program of I.R.C. § 48B has been allocated in the allocation rounds conducted in 2006 and in 2007-08. Accordingly, no allocation of credits will be conducted in 2008-09 under the qualifying gasification project program. **Notice 2008-97, I.R.B. 2008-44.**

HOBBY LOSSES. The taxpayer was employed as an emergency room physician and had purchased a 10 acre farm. The taxpayer's spouse was employed as a firefighter medic. The taxpayer engaged in the breeding of Arabian horses and initially purchased four horses, eventually purchasing 13 horses and breeding seven foals. The taxpayer sold two of the purchased horses for less than half the purchase price. The operation had only continual and increasing tax losses over the years of operation. The Tax Court and appellate court held that the taxpayer did not engage in the horse breeding activity for

profit because (1) the taxpayer did not operate the activity in a businesslike manner since the taxpayer did not keep a separate bank account for the activity, did not advertise much, had no business plan and did not improve the property; (2) although the taxpayer kept separate and accurate records, the records did not keep separate expense and revenue accounts for each horse and the records did not contain any revenue, expense or profit projections; (3) although the taxpayer had some expertise with handling and training horses and consulted experts as to the breeding of horses, the taxpayer had no experience with the economic aspects of the horse business; (4) the taxpayer did not present any evidence of expected or actual appreciation of business assets; (5) the losses from the activity offset substantial income from the taxpayer's employment income; and (6) the taxpayer had substantial amounts of personal pleasure from riding and showing the horses. **Keating v. Comm'r, 2008-2 U.S. Tax Cas. (CCH) ¶ 50,604 (8th Cir. 2008), aff'g, T.C. Memo. 2007-309.**

INFORMATION RETURNS. The taxpayer sold burial insurance policies for more than \$10,000 as part of its cemetery services. The taxpayer made three types of payments to the insurance company: (1) the customer's cash was deposited in the taxpayer's account and a separate check was paid to the insurance company; (2) the customer's cash was deposited directly into the insurance company's account; and (3) the customer's cash was delivered directly to the insurance company. In a Chief Counsel Advice letter, the IRS ruled that in all three cases, the taxpayer was to file Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business, as required by I.R.C. § 6050I. **CCA Ltr. Rul. 200840044, Aug. 5, 2008.**

LIMITED LIABILITY COMPANIES. The taxpayer was the single owner of a limited liability company (LLC) which did not make an election to be treated as a corporation for federal tax purposes. The LLC business incurred employment tax liability and the IRS sought to collect the taxes from the taxpayer. After the dispute was raised in court, the IRS issued proposed regulations which provided that persons who own LLCs which are disregarded entities for federal income tax purposes are not treated as the employer for federal employment tax purposes. The court rejected the taxpayer's argument that the proposed regulations be applied retroactively and held that, under the existing regulations, the taxpayer was personally liable for the LLC's employment taxes. The appellate court affirmed in a decision designated as not for publication. **Kandi v. United States, 2008-2 U.S. Tax Cas. (CCH) ¶ 50,599 (9th Cir. 2008), aff'g, 2006-1 U.S. Tax Cas. (CCH) ¶ 50,231 (W.D. Wash. 2006).**

In a Chief Counsel Advice letter, the IRS ruled that it may use the doctrine of successor liability to collect a corporation's or limited liability company's federal tax liability from a successor in interest of the corporation or LLC. The ruling notes that a single member of a disregarded LLC will be liable for employment tax liabilities of the disregarded LLC. The IRS noted that, on or after January 1, 2009, Treas. Reg. § 301.7701-2(c)(iv) becomes effective to treat disregarded LLCs as corporations for purposes of employment tax liability, requiring collection efforts to be made against LLC assets. **CCA Ltr. Rul. 200840001, Aug. 28,**

2008.

MEDICAL SAVINGS ACCOUNTS. For taxable years beginning in 2009, the term “high deductible health plan” as defined in I.R.C. § 220(c)(2)(A) means, for self-only coverage, a health plan that has an annual deductible that is not less than \$2,000 and not more than \$3,000, and under which the annual out-of-pocket expenses required to be paid (other than for premiums) for covered benefits do not exceed \$4,000. For taxable years beginning in 2009, the term “high deductible health plan” means, for family coverage, a health plan that has an annual deductible that is not less than \$4,000 and not more than \$6,050, and under which the annual out-of-pocket expenses required to be paid (other than for premiums) for covered benefits do not exceed \$7,350. **Rev. Proc. 2008-66, I.R.B. 2008-45.**

PARTNERSHIPS

DISCHARGE OF INDEBTEDNESS. The IRS has issued proposed regulations relating to the application of section I.R.C. § 108(e)(8) to partnerships and their partners. The proposed regulations provide guidance regarding the determination of discharge of indebtedness income of a partnership that transfers a partnership interest to a creditor in satisfaction of the partnership’s indebtedness (debt-for-equity exchange). The proposed regulations also provide that I.R.C. § 721 applies to a contribution of a partnership’s recourse or nonrecourse indebtedness by a creditor to the partnership in exchange for a capital or profits interest in the partnership. **73 Fed. Reg. 64903 (Oct. 31, 2008).**

FARMING SYNDICATES. The taxpayer was a partnership composed of a trust as general partner, an S corporation as limited partner and another trust as a limited partner. The sole shareholder of the corporation is a trustee and beneficiary of the trusts. Each entity operated a ranch prior to contributing their assets to the partnership and joining together as a partnership. The individual did not live on the ranch, actively participated in the management of the ranch operation for more than five years as a trustee, and was not an employee of the partnership. The individual and the general partner trust owned the land used in the operation but the partnership does not pay rent for the use of the land. The limited partners received more than 35 percent of the losses. The issue was whether the partnership was a farming syndicate under I.R.C. § 464 and prohibited from using the cash method of accounting. In a Chief Counsel Advice letter, the IRS ruled that, because 35 percent of the losses were allocated to the limited partners, the partnership was subject to the farming syndicate limitations unless one of the five exceptions of I.R.C. 464(c)(2). The exception discussed here was that an individual would not be considered a limited partner if the individual actively participates in the management of the partnership operation for at least five years. Thus, the issue was whether the individual’s active participation in management was attributable to the S corporation to be deemed not a limited partner. The IRS ruled that the exception applied only to individuals and not to tax entities such as S corporations; therefore, the exception did not apply to the partnership and the partnership was subject to the farming syndicate limitations on accounting method. **CCA**

Ltr. Rul. 200840042, June 16, 2008.

PENSION PLANS. The IRS has published the cost-of-living adjustments (COLAs), effective on Jan. 1, 2009, applicable to dollar limitations on benefits paid under qualified retirement plans and to other provisions affecting such plans. The maximum limitation for the I.R.C. § 415(b)(1)(A) annual benefit for defined benefit plans increased to \$195,000 and the I.R.C. § 415(c)(1)(A) limitation for defined contribution plans increased to \$49,000. The annual compensation limit under I.R.C. §§ 401(a)(17), 404(l), 408(k)(3)(C) and 408(k)(6)(D)(ii) increased to \$245,000. The annual compensation limitation under I.R.C. § 401(a)(17) for eligible participants in certain governmental plans that, under the plan as in effect on July 1, 1993, allowed COLAs to the compensation limitation under the plan to be taken into account, increased to \$360,000. The compensation amounts under Treas. Reg. § 1.61-21(f)(5)(i) concerning the definition of “control employee” for fringe benefit valuation purposes remained at \$95,000. **Notice 2008-102, I.R.B. 2008-45.**

RETURNS. The IRS has released a notice informing eligible homeowners, who received federal grants for damages to or destruction of homes caused by Hurricanes Katrina, Rita or Wilma, how to file an amended return to take advantage of section 3082(a) of the Housing and Economic Recovery Act of 2008 (Pub. L. No. 110-289). The new provision allows eligible taxpayers to elect to file an amended return to reduce previously taken casualty losses in a later year. **IR-2008-115.**

SAFE HARBOR INTEREST RATES**November 2008**

	Annual	Semi-annual	Quarterly	Monthly
Short-term				
AFR	1.63	1.62	1.62	1.61
110 percent AFR	1.79	1.78	1.78	1.77
120 percent AFR	1.95	1.94	1.94	1.93
Mid-term				
AFR	2.97	2.95	2.94	2.93
110 percent AFR	3.28	3.25	3.24	3.23
120 percent AFR	3.57	3.54	3.52	3.51
Long-term				
AFR	4.24	4.20	4.18	4.16
110 percent AFR	4.67	4.62	4.59	4.58
120 percent AFR	5.10	5.04	5.01	4.99

Rev. Rul. 2008-50, I.R.B. 2008-45.

SOCIAL SECURITY. Beginning with the January 2009 payment, the monthly social security standard benefit payment is \$674 for an individual and \$1,011 for a couple. The maximum amount of annual wages subject to Old Age Survivors and Disability Insurance for 2009 is \$106,800, with all wages and self-employment income subject to the medicare portion of the tax. For retirees under age 65, the retirement earnings test exempt amount is \$14,160 a year, with \$1 withheld for every \$2 in earnings above the limit. The retirement earnings test exempt amount (the point at which retirees begin to lose benefits in conjunction with their receipt of additional earnings) for individuals age 62 through 64, will rise from \$36,120 a year to \$37,680 a year for the year in which an individual attains age 65; the test applies only to earnings for months prior to reaching



age 65. One dollar in benefits will be withheld for every \$3 in earnings above the limit, and no limit on earnings will be imposed beginning in the month in which the individual reaches retirement age. <http://www.ssa.gov/pressoffice/factsheets/colafacts2009.htm>

TAX RATES. The standard deduction for 2009 is \$11,400 for joint filers, \$8,350 for heads of households, \$5,700 for single filers and \$5,700 for married individuals who file separately. The income limit for the maximum earned income tax credit is \$5,970 for taxpayers with no children, \$8,950 for taxpayers with one child, and \$12,570 for taxpayers with two or more children. The IRS also announced the inflation adjusted tax tables and other inflation adjusted figures for 2009. The personal exemption is \$3,650. For 2009, the personal exemption amount begins to phase out at, and is reduced to \$2,433 after, the following adjusted gross income amounts:

Filing Status	AGI – Beginning of Phaseout	AGI Above Which Exemption is \$2,433
I.R.C. § 1(a)	\$250,200	\$372,700
I.R.C. § 1(b)	\$208,500	\$331,000
I.R.C. § 1(c)	\$166,800	\$289,300
I.R.C. § 1(d)	\$125,100	\$186,350

For taxable years beginning in 2009, the limitation under I.R.C. §

512(d)(1), regarding the exemption of annual dues required to be paid by a member to an agricultural or horticultural organization, is \$145. The IRS has also issued the tax rate tables for 2009. **Rev. Proc. 2008-66, I.R.B. 2008-45.**

TAX SHELTERS. The taxpayers, husband and wife, had invested in a jojoba partnership which was audited and denied research and development expense deductions. The taxpayers were then denied a pass-through deduction for their share of those expenses. This case involved assessment of the I.R.C. § 6653(a)(1) 5 percent addition to tax for underpayment of tax for negligence. The court held that the taxpayers had unreasonably relied on the partnership promoter for information about the tax benefits of the partnership. The court noted that the taxpayer was not an inexperienced investor and should have seen the need to seek expert advice about the tax and profit risks from the investment. **Heller v. Comm’r, T.C. Memo. 2008-232.**

TRUSTS. The taxpayer created four trusts for the taxpayer’s children and contributed stock to the trusts. The trusts granted the non-adverse trustee the power to loan trust assets to the taxpayer. The IRS ruled that the taxpayer was considered the owner of the trust assets so long as the non-adverse trustee had the power to make loans to the taxpayer. **Ltr. Rul. 200840025, June 13, 2008.**

FARM INCOME TAX, ESTATE AND BUSINESS PLANNING SEMINARS

by Neil E. Harl

January 6-10, 2009

Outrigger Keauhou Beach Resort, Big Island, Hawai’i.

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