

# Estate & Financial Planning Professionals Seminar

**Sponsored by:** Black Hawk County Estate Planning Council  
and the University of Northern Iowa Foundation

**Speaker:** Dr. Neil E. Harl, Charles F. Curtiss Distinguished Professor in Agriculture  
and Emeritus Professor of Economics at Iowa State University

- **May 20, 2016, Noon-4:30 p.m.**
- Cost: \$55- Includes lunch and Dr. Harl's 650-page manual.
- University of Northern Iowa, Commons Ballroom
- CLE - 3.0 hours



Dr. Harl is a member of the Iowa Bar. He was Director of the Center for International Agricultural Finance from 1990 through 2004. He received a B.S. from Iowa State University in 1955, a J.D. from the University of Iowa in 1961 and a Ph.D. in economics from Iowa State University in 1965. His major fields of law interest include estate planning and taxation, business planning and agricultural law. Dr. Harl has published widely including 29 books; more than 400 professional articles and bulletins; and more than 850 articles in farm and financial publications. He is author of the two-volume treatise, Farm Income Tax Manual, the single volume Agricultural Law Manual and the 18th edition of Farm Estate and Business Planning, published in 2014.

## Presentation Summary

Dr. Harl will cover topics from his 650-page manual, which are believed to be the most important (and vexing) for planners to include current tax and legal issues related to transferring property, land, business interests, and wealth; and the opportunities available for estate and charitable gift planning. He will review recent data on farmland values for Iowa and other information relevant to estate planning including the concentration of ownership in the hands of those over age 75. He will also discuss intra-family disputes and how to avoid them. Additionally, Dr. Harl will cover the "Gallenstein" rule, the "small partnership exception," options for unwanted C corporations, the more significant problems with special use valuation, problems with retained life estates, payment of federal estate tax, and the Rule Against Perpetuities. Harl will also discuss the "joy of giving" from personal experience.

**Register online at:** [uni-foundation.org/estateplanningworkshop](http://uni-foundation.org/estateplanningworkshop)

Please RSVP by May 4 to reserve your spot and copy of Dr. Harl's manual.

Parking will be available in the parking ramp on 23rd Street across from the Commons building. Students will hand out parking passes to attendees as they enter the ramp.

For questions or more information, contact Helene Benitez, director of planned giving at the UNI Foundation: 319-273-3899 or email [helene.benitez@uni.edu](mailto:helene.benitez@uni.edu)