Hotel Accommodations
A block of rooms for the 65th Annual Montana Tax Institute is available at the DoubleTree Hotel, (406) 533-7100. Ask for "Tax Institute 2017." There are additional rooms at the Downtown (406) 729-8262 and the Comfort Inn - University (406) 549-4945.

Registration Information
The registration fee for the 65th Annual Montana Tax Institute is $375. If received by October 13, the registration fee is $315. The fees cover tuition, presentation outlines, both Friday and the continental breakfasts on Friday and Saturday.

Refund Policy: A refund will be issued if a cancellation is received by October 13, 2017. Cancellations will be accepted up to October 20, 2017. Cancellations received after October 27, 2017 will not be refunded. Attendee substitutions are welcomed.

To pay by check and register for the 65th Annual Montana Tax Institute, please complete the registration form below and return it with payment, payable to the Blewett School of Law at UM - University of Montana, to:

University of Montana vs. Northern Arizona University
November 4 • 3:30 p.m. • Washington Grizzly Stadium
Tickets are available for the GRIZ vs. Northern Arizona University game by calling (406) 243-4000. The game will be pay-per-view on November 4, 3:30 p.m.; Saturday hours: 12-3 p.m. Website: montanafootball.net

Over There! Montanans in the Great War
Presented by the Montana Museum of Art and Culture, this exhibition focuses on the experiences of individuals from Montana or closely tied to the western state. The people whose lives are explored here through personal artifacts and works of art experienced the war's glories and degradations first-hand. Open to the public with a suggested $5 donation. Exhibit is on display in the Paxson and Meloy Galleries at the UM Performing Arts and Radio-TV building. Friday, hours: 12-4 p.m.; Saturday, 12-3 p.m. Website: montanamuseum.umt.edu

MONTANA TAX INSTITUTE
NOVEMBER 3 - 4, 2017 • DOUBLETREE HOTEL • MISSOULA, MT

65TH ANNUAL MONTANA TAX INSTITUTE

Generously Supported by
and as business owners use to transition their business outside of their family, including focuses on the “sell” side decision and provides an overview of the advantages, any sense? What else is happening that will affect estate planning? happening with valuation discounts? Can the consistent basis rules ever make 10:30 - 11:30 a.m. Solving Tax and Non-Tax Issues with Montana’s Annual Income, Estate and Gift Tax Update - Sam Donaldson Professor Browde covers the tax consequences of the divorce of a husband and wife; the division of marital property; and the income and estate tax consequences of gifts to one’s spouse. Professor Browde explores the special rules governing the sale of property to a spouse and the distribution of the community assets prior to the divorce. 9:00 - 10:00 a.m. SALT Law Section of the State Bar of Montana Annual meeting in the back of the education room. 7:15 a.m. Continental Breakfast 7:00 a.m. Break 6:45 - 7:00 a.m. Welcome and Introduction - Dave Pauls, Jr., Alexander Blawett ‘58 School of Law 6:30 - 6:45 a.m. The Key to Building Wealth: Tax Free Compounding and How to Achieve It - Jonathan Blattmachr More than 60 percent of all corporations elect S status. This session addresses the tax rules that allow a stock sale to be treated as an asset sale through either a Section 338 election or the recent Section 336(e) election. A frequent speaker at business owner events, estate planning councils, other professional organizations and major conferences, Mr. Blattmachr is a frequent author, frequently presents as a speaker, and has written articles, for the past 30 years. Michael C. "Clary" Redd is a retired business owner, a partner of Redd & Orsborne, a member of the Napa Valley Business Agency, and one of the country’s leading estate planning experts. Mr. Redd is a frequent speaker and author and is a member of the Advisory Board of the American Bar Association’s Foundation for the Accreditation of Estate Planning Specialists. Mr. Redd has served as President of the Tax Institute of America, a national tax conference. Mr. Redd is on the Board of the American Academy of Financial Planning and is a Past Chairman of the Napa Valley Business Agency. 7:15 a.m. 1:00 - 2:00 p.m. Asset Protection Planning - Nancy Roush and Jonathan Byington Attorney Nancy Roush assists clients with the complex and ever-changing aspects of estate planning. Her clients recognize her as a trusted partner in the development of wealth transfer strategies. She is a frequent speaker on asset protection issues and has been named to the Best Lawyers in America list. Attorney Jonathan Byington has earned a national reputation for helping people protect their assets and wealth. He is an active author and member of the American Bar Association’s Section of Taxation. 10:00 - 11:00 a.m. Modern Estate Planning - Anthony J. McCormick Mr. McCormick grew up in Cheyenne, Wyoming, attended the University of Wyoming and graduated with a degree in Business Administration and History. He served as a law clerk to Judge Robert Burke of the U.S. District Court for the District of Washington, DC, before attending the University of Virginia Law School. He regularly represents individuals, families, and businesses in all aspects of estate and business planning, including the creation of gifting strategies, drafting estate planning documents, business succession planning, and the resolution of tax and non-tax issues that arise in the administration of estates and trusts. 9:00 - 10:00 a.m. 1:00 - 2:00 p.m. The Key to Building Wealth: Tax Free Compounding and How to Achieve It - Jonathan Blattmachr 10:00 - 11:00 a.m. Modern Estate Planning - Anthony J. McCormick 7:00 a.m. Break 6:45 - 7:00 a.m. Welcome and Introduction - Dave Pauls, Jr., Alexander Blawett ‘58 School of Law 6:30 - 6:45 a.m. The Key to Building Wealth: Tax Free Compounding and How to Achieve It - Jonathan Blattmachr More than 60 percent of all corporations elect S status. 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Welcome and Introduction - Owen Paul Kings, Alexander Blewett III School of Law

9:00 - 9:15 a.m.

Registration and Continental Breakfast

9:15 - 10:30 a.m.

The Key to Building Wealth: Tax Free Compounding and How to Achieve it - Jonathan Bittlemann

Low income and the exclusions from gross income provided under Section 108. It offers strategies for eliminating or reducing income taxes and exclusion opportunities for taxpayers, including low return more than lower returns. It offers strategies for eliminating or reducing income taxes and exclusion opportunities for taxpayers, including

10:30 - 10:45 a.m.

Break

11:00 - 11:30 a.m.

Dividends and Taxes; An Overview of the Tax Consequences of the Disinhered - Professor Donaldson

11:30 - 12:00 p.m.

Deductions for Business and Estate Planning Clients - Margot Slaggert

12:00 - 12:30 p.m.

Luncheon

12:30 - 2:15 p.m.

Current Developments in the Taxation of Corporations and Their Shareholders and Partnerships and Their Partners - Bruce McGovern

2:15 - 2:30 p.m.

Taxable Sales of Corporations - James Walker

2:30 - 3:30 p.m.

Solving Tax and Non-Tax issues with Montana's Uniform Trade Code - Bruce Flynn and Anthony McCormick

3:30 - 4:00 p.m.

Planning with Art and Collectibles - Rammy Stagg

4:00 - 5:30 p.m.

Business Transaction Option Tools for the Closely Held Business - Jeremy Mcfar

11:30 - 11:45 p.m.

Getting Your Client to a Tax Free Future: The Importance of Estate Planning - Jonathan Bittlemann

11:45 - 12:00 p.m.

Disputation of non-tax issues and future property tax considerations - Rammy Stagg

12:00 - 12:30 p.m.

Luncheon

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Business Transaction Option Tools for the Closely Held Business - Jeremy Mcfar

5:30 - 6:00 p.m.

Reception

6:00 - 7:00 p.m.

Annual Meeting in the ballroom of the hotel.
Over There! Montanans in the Great War

Presented by the Montana Museum of Art and Culture, this exhibition focuses on the experiences of individuals from Montana or closely tied to the western state. The people whose lives are explored here through personal artifacts and works of art experienced the war’s glories and degradations first-hand. Open to the public with a suggested $5 donation. Exhibit is on display in the Paxson and Meloy Galleries at the UM Performing Arts and Radio-TV building. Friday hours: 12-3 p.m.; Saturday hours: 12 p.m.-5 p.m. Website: montanamuseum.umt.edu

Application for Continuing Education Credits for the 65th Annual Montana Tax Institute is being made to:
- Montana State Bar Continuing Legal Education
- Idaho State Bar Continuing Legal Education
- Washington State Bar Continuing Legal Education
- Institute of Certified Bankers

All other affiliations must submit independently including Certified Financial Planners, Certified Public Accountants, and Insurance Professionals

Note, the Montana Board of Public Accountants does not require pre-approval for continuing education providers.
Hotel Accommodations
A block of rooms for the Montana Tax Institute is available at the DoubleTree Hotel, (406) 523-3100. Ask for "Tax Institute 2017." There are additional rooms at the Downtown (406) 728-3336 and the Comfort Inn - University (406) 549-6192.

Registration Information
The registration fee for the 65th Annual Montana Tax Institute is $375 if received before October 13. After October 13, the registration fee is $415. The course fees, tuition, presentation outline, both on Friday, and the continental breakfasts on Friday and Saturday.

Refund Policy: A full refund is available if the cancellation is received by October 13. Cancellations will be recorded into a $50 processing fee if received after the October 20. Cancellations will not be accepted after October 27. Attendee substitutions are welcome.

Registration Information
To complete the registration form below and return it with payment, payable to the Alexander Blewett School of Law at UM, Attn: Tax Institute Registration, University of Montana, 200 Mullan Hall, Missoula, MT 59812-6552. Attendance is mandatory for all sessions.

Over There! Montanans in the Great War
Presented by the Montana Museum of Art and Culture, this exhibit focuses on the experiences of individuals from Montanans who directly served in the war. The people whose lives are explored here through personal artifacts and works of art experienced the war’s glories and degradations first-hand. Open to the public with a suggested $5 donation. Exhibit is on display in the Paxson and Meloy Galleries at the UM Performing Arts and Radio-TV building. Friday hours: 3-7 p.m., Saturday hours: 12-7 p.m. Website: montanamuseum.umt.edu.