UNIVERSITY OF MONTANA | ALEXANDER BLEWETT III SCHOOL OF LAW

69TH ANNUAL

MONTANA TAX INSTITUTE

OCTOBER 15 - 16, 2021
IN PERSON AT THE HOLIDAY INN DOWNTOWN

ATTORNEYS • ACCOUNTANTS

TRUST OFFICERS • FINANCIAL PLANNERS

DEVELOPMENT OFFICERS

INSURANCE PROFESSIONALS

GENEROUSLY SUPPORTED BY

1st First Trust Company | Montana Community Foundation | First Interstate Wealth Management | usbank | Wells Fargo

SCHEDULE

FRIDAY, OCTOBER 15

7:00 - 7:55 a.m.

Registration and Continental Breakfast

Breakfast is generously sponsored by Bessemer Trust.

SESSION I

7:55- 8:00 a.m.

Welcome

8:00 - 9:00 a.m.

Responding to Biden's Tax Proposals: Estate Planning Strategies for 2021 and Beyond - *Jonathan Blattmachr*

Wealth taxation continues to evolve. The presentation reviews the proposals for taxing wealth currently before Congress. It discusses the most effective planning strategies for clients in light of those proposals. The presentation also suggests drafting techniques, including formula clauses, to flexibly respond to anticipated changes in wealth transfer taxation.

9:00 - 10:00 a.m.

Choice of Entity After Biden Tax Law Changes - *Steve Gorin*

The Biden Administration tax proposals will significantly impact choice of entity decisions for closely held businesses. The presentation discusses proposed or actual changes to relevant income tax rates. It addresses implications for short- and long-term entity planning.

10:00 - 10:15 a.m.

Break

This break is hosted by the Alexander Blewett III School of Law.

10:15 - 11:15 a.m.

Review of the Past Year's Significant, Curious, or Downright Fascinating Fiduciary Cases - *Dana G. Fitzsimons Jr.*

This presentation reviews recent cases from across the country to assist fiduciaries and their advisors in identifying and managing contemporary challenges. The presentation addresses a range of subjects including powers of attorney, trust distributions, trust investment duties, accountings, and remedies and damages.

11:15 a.m. - 12:15 p.m.

Annual Estate Planning Update - *Clary Redd*

The presentation reviews the most recent cases, ruling and regulations promulgated in the area of wealth transfer taxation. The presentation discusses implications of the developments and it offers estate planning and drafting techniques in response.

12:15 - 1:00 p.m.

Luncheon

The luncheon is generously hosted by Crowley Fleck PLLP.

FRIDAY, OCTOBER 15

SESSION II

1:00 - 2:00 p.m.

Straddling the 49th Parallel: U.S.-Canada Estate Planning and Administration Essentials - *Akane Suzuki and Christine Muckle*

Cross-border tax and estate planning issues arise for those clients who own property or have family members in Canada and for those who hold dual citizenship. The presentation provides an overview of tax issues that arise with respect to the ownership and transfer of Canadian property. It further discusses cross-border estate planning opportunities and estate administration issues.

2:00 - 2:45 p.m.

Montana 2021 Legislative Review for Tax Professionals - *Elaine Gagliardi and Jasmine Morton*

The presentation reviews select statutory enactments by the 2021 Legislature that are of interest to tax and estate planning professionals. Specifically reviewed are statutory changes in the areas of individual, partnership and corporate taxation, business organizations, and trusts and estates. Special focus is paid to enactment of the Uniform Trust Decanting Act and the Uniform Directed Trust Act.

2:45 - 3:00 p.m.

Break

This break is hosted by the Alexander Blewett III School of Law.

3:00 - 4:00 p.m.

Tax Issues in Administration of Estates with Charitable Beneficiaries - *Larry Katzenstein*

When estates pass to charities what should they—and the lawyers who represent them—watch for? Are income taxes being paid improperly on accumulated income? Are estate taxes being allocated to the charitable shares…and should they be? Is an interrelated tax calculation ever required when income taxes are paid from otherwise deductible income distributed to charity? What are the new developments in this important and often overlooked area?

4:00 - 5:00 p.m.

Retirement Planning Made Simple - *Lester Law*

Now that the dust has settled on the changes enacted with the SECURE Act, what retirement planning strategies work effectively for the vast majority of clients? The presentation suggests solutions to the most common retirement planning issues raised by clients. It approaches these issues from the perspective that simpler is better.

5:00 p.m.

Reception

The cocktail reception is generously hosted by Wipfli.

SATURDAY, OCTOBER 16

7:00 - 7:55 a.m.

Continental Breakfast

Breakfast is generously sponsored by the University of Montana Foundation.

SESSION III

8:00- 9:00 a.m.

Annual Income Tax Update - *Sam Donaldson*

Professor Donaldson returns with his annual overview of the important cases, rulings, regulations and legislation from the past 12 months affecting individuals. Move over Saturday Night Live, Saturday Morning Live is here!

9:00 - 9:45 a.m.

Current Developments in Partnership Taxation - *Bruce McGovern and James Delaney*

2021 brings a number of developments in the areas of partnership and corporate taxation. This session reviews the most significant statutory enactments, judicial decisions, IRS rulings and Treasury regulations promulgated during the last twelve months that affect the domestic income taxation of corporations and partnerships.

9:45 - 10:00 a.m.

Break

This break is hosted by the Alexander Blewett III School of Law.

10:00 - 10:45 a.m.

Current Developments in the Taxation of Corporations - *Bruce McGovern and James Delaney*

2021 brings a number of developments in the areas of partnership and corporate taxation. This session reviews the most significant statutory enactments, judicial decisions, IRS rulings and Treasury regulations promulgated during the last twelve months that affect the domestic income taxation of corporations and partnerships.

10:45 a.m. - 12:00 p.m.

Affordable Housing: Are There Any Answers to the Crisis? - *Lori Freeman, Jon Peterson, Jason Harby, and Cheryl Cohen*

This session will take a quick look at affordable housing options being used around the country. It will then transition to a panel discussion that will examine the financing and development of affordable housing, including projects with tax credits including LIHTC, without tax credits, and community land trust homes. Having the perspective of the property owner, the lender, and the agency allocating tax credits will offer a 360 degree look at some of the realistic options to this crisis facing our workforce.

Jonathan Blattmachr is a principle of Pioneer Wealth Partners, LLC, a boutique wealth advisor firm in Manhattan, and the director of estate planning of the Alaska Trust Company. He is a retired member of Milbank, Tweed, Hadley & McCloy and of the New York, California and Alaska bars. He has authored or co-authored seven books and over 500 articles. He has chaired several committees of the New York and American Bar Associations and the American College of Trust and Estate Counsel. Jonathan is a Fellow and a former Regent of the American College of Trust and Estate Counsel and past chair of its Estate and Gift Tax Committee. Among professional activities, which are too numerous to list, Jonathan has served as an Advisor on The American Law Institute, Restatement of the Law, Trusts 3rd, and as a Fellow and Director of The New York Bar Foundation and as a Fellow of the American Bar Foundation. Jonathan graduated from Columbia University School of Law cum laude, where he was recognized as a Harlan Fiske Stone Scholar, and received his A.B. degree from Bucknell University, majoring in mathematics. He served as an officer in the United States Army from 1970 to 1972 and was awarded the Army Commendation Medal. He is codeveloper of Wealth Transfer Planning, a computerized system for lawyers that automatically generates estate planning documents, such as wills and trusts, and provides specific client advice using a form of artificial intelligence.

Cheryl Cohen, joined Montana Housing as Operations Manager in October 2018 and was hired as Division Administrator in May 2020. She previously served over eight years as a Community Development Specialist and Senior Community Development Specialist with the City of Seattle Office of Housing's multifamily asset management unit. She has over 15 years of affordable housing compliance, property/asset management, and operations experience in the public and non-profit sectors. Cheryl is certified in low income housing tax credit compliance and is a Certified Specialist in HUD Occupancy. She has a B.A. in Political Science from the University of Washington.

James M. Delaney is the Winston S. Howard Distinguished Professor of Law at the University of Wyoming College of Law. He began his teaching career at the College of Law in 2003, where he teaches Federal Income Taxation, Business Entities Taxation, Estate & Gift Taxation, and Estate Planning. From 2012 through 2013, Professor Delaney served as Counsel to the Chief Judge of United States Tax Court. From 2014 through 2017 he served as the Academic Associate Dean and Professor at the University of Wyoming College of Law. He is an Academic Fellow of the American College of Tax Counsel and of the American College of Trusts and Estates Counsel. Professor Delaney currently authors Federal Income Tax Questions & Answers (2d Ed. Carolina Academic Press 2019), serves as update author for Planning for Large Estates (LexisNexis), and co-author with Prof. Elaine Gagliardi, Estate & Gift Tax Questions and Answers (3d Ed., Carolina Academic Press (2020)). Prior to accepting his position as a professor at the University of Wyoming College of Law, he practiced tax law at Perkins Coie in Seattle, Washington, served as tax counsel to General Electric Capital Assurance Corporation and served as a law clerk the Honorable Robert P. Ruwe, Judge, United States Tax Court. He earned his LL.M. in taxation from the University of Florida and his J.D. from Gonzaga University. As an undergraduate, he earned his B.A. in Economics from the University of Washington. Professor Delaney is a member of the Washington State Bar Association.

Samuel A. Donaldson is a Professor of Law at Georgia State University in Atlanta, Georgia. Prior to joining the Georgia State faculty in 2012, he was on the faculty at the University of Washington School of Law for 13 years. At UW, Professor Donaldson served for two years as Associate Dean for Academic Administration and for six years as the Director of the law school's Graduate Program in Taxation. He teaches a number of tax and estate planning courses, as well as courses in the areas of property, commercial law, and professional responsibility. Professor Donaldson is an Academic Fellow of the American College of Trust and Estate

Counsel (ACTEC) and a member of the Bar in Washington, Oregon, and Arizona. Among his scholarly works, he is a co-author of the West casebook, Federal Income Tax: A Contemporary Approach, and a co-author of the Price on Contemporary Estate Planning treatise published by Wolters Kluwer. Professor Donaldson has served as a visiting professor of law both at Northwestern University and at the University of Florida Levin College of Law. An amateur crossword constructor, his puzzles have been published in The New York Times, The Wall Street Journal, The Washington Post, and other outlets.

Dana G. Fitzsimons Jr. is Managing Director and Senior Fiduciary Counsel at Bessemer Trust. In this role, he is responsible for working with clients and their advisors to develop practical and efficient wealth transfer plans, and for guiding the firm on fiduciary issues. He serves as Chair of the firm's Fiduciary Counsel Committee. Prior to joining Bessemer, Dana was a partner with McGuireWoods LLP, where he practiced in the areas of fiduciary litigation and estate planning. He is a Fellow of the American College of Trust & Estate Counsel (ACTEC) and serves as Vice Chair of its Long Range Planning Committee and on its Business Planning Committee. Dana serves in the ABA RPTE Section leadership on its Special Committee on Career Development and Wellness, has been recognized in Chambers USA: America's Leading Lawyers for Business, and frequently lectures on fiduciary topics. Dana earned a J.D. from William & Mary Law School, where he was a member of the law review and graduated Order of the Coif, and a B.A. in music from Ithaca College School of Music. He continues to perform as a jazz drummer.

Lori Elison Freeman is General Counsel for Trust Montana, Inc., a state-wide community land trust. Lori provides legal advice to Trust Montana and support to other community land trust organizations in Montana. She has drafted a variety of real estate transaction documents to facilitate community land trust projects. She drafted variants of proposed state legislation and recently published an article about community land trusts in the Montana Lawyer. With the support of a generous grant from the Montana Justice Foundation, Lori educates key stakeholders involved in CLT transactions, teaching continuing education courses to attorneys, real estate appraisers, real estate agents, lenders, and title agents. Immediately following law school, Lori practiced law with Dorsey & Whitney LLP in Billings, Montana, focusing her practice in the areas of Bankruptcy, Banking, Loan Workout Agreements, and Insurance Defense. Lori also worked for nine years at the Alexander Blewett III School of Law at the University of Montana as Director of Admissions and Career Development. In that role, she advised prospective law students and supported enrolled students through workshops on resumes, cover letters, networking, interviewing skills, and financial planning. She also taught a legal writing class. As a Missoula native, Lori is excited to be working with a non-profit organization that advances solutions to the affordable housing crisis in Montana.

Elaine Gagliardi is a Professor of Law at the Alexander Blewett III School of Law at the University of Montana and teaches in the areas of business and estate planning. She currently co-directs the law school's Montana Tax Institute, and served as director from 2012 through 2018. Gagliardi is an Academic Fellow of the American College of Trust and Estate Counsel and of the American College of Tax Counsel. She served as a past Chair of the State Bar of Montana's Business, Estates, Trust, Tax and Real Estate Section. She co-authors, with J. Martin Burke and Michael K. Friel, Modern Estate Planning (2d ed.) (LexisNexis); currently authors How to Save Time and Taxes Handling Estates (Matthew Bender), and co-authors with James Delaney, Estate and Gift Tax Questions and Answers (2d Ed.) (Carolina Academic Press 2020). Prior to teaching, Gagliardi practiced with Perkins Coie LLP in Seattle, and Day, Berry & Howard LLP in Hartford, Connecticut, and clerked for Hon. James R. Browning, Ninth Circuit Court of Appeals, and Hon. William J. Jameson, U.S. District Court, District of Montana. She earned her B.A. from Yale University, her J.D. from University of Montana, and her LL.M. in Taxation from New York University.

Steve Gorin , a partner at Thompson Coburn LLP in St. Louis, Missouri, is a nationally recognized practitioner in the areas of estate planning and the structuring of privately held businesses. A Regent of the American College of Trust and Estate Counsel (ACTEC) and active member of the ABA Real Property Trust and Estate Law Section, he has served as chair of the Real Property Probate and Trust Section's Business Planning Group and of ACTEC's sub-committee on Pass-Through Entities. He shares his deep knowledge and expertise through quarterly publications of Gorin's Business Succession Solutions newsletter, and has written several articles for nationally recognized professional journals. He speaks regularly at national conferences, including meetings of the New York State Society of CPAs' Estate Planning Conference, ACTEC, and the ABA Real Property Trust and Estate Law Section Advanced Skills Training. He is also a licensed CPA and credentialed as a Chartered Global Management Accountant. Steve is named to the Bloomberg BNA Estates, Gifts and Trusts Advisory Board and listed in the Best Lawyers in America. In 2018, Steve was honored as Lawyer of the Year in St. Louis for Business Organizations (including LLCs and Partnerships).

Jason Harby practices with St. Peter Law Offices, P.C. He is a 2015 graduate of the University of Montana School of Law. He obtained a Masters of Law in Taxation (LL.M) with honors from the University of Washington School of Law in 2016. Jason graduated with high honors from the University of Montana in 2010 with a degree in Economics. Jason is an adjunct professor at the University of Montana Blewett School of Law and teaches federal income tax. Jason's practice focuses primarily on the representation of for-profit and non-profit developers in the acquisition and construction of affordable multifamily housing projects financed through Low Income Housing Tax Credits, Tax Exempt Bonds, HUD and RD Loans, and loan proceeds provided by private lending institutions.

Larry Katzenstein is a partner at Thompson Coburn LLP in St. Louis, Missouri and practices in the firm's private client services area with a concentration on estate planning and charitable giving, and representation of exempt organizations. He regularly speaks at American Law Institute estate planning programs, and has spoken at many other national tax institutes, including the Notre Dame Tax Institute, the University of Miami Heckerling Estate Planning Institute, and the Southern Federal Tax Institute. Larry has served as an adjunct professor at the Washington University School of Law where he has taught both estate and gift taxation and fiduciary income taxation. A former chair of the American Bar Association Tax Section Fiduciary Income Tax Committee, he is a fellow of the American College of Trust and Estate Counsel and a member of its Charitable Planning Committee, a member of the advisory board of the New York University National Center on Philanthropy and the Law, and a director of the American Council on Gift Annuities. Larry is also the creator of Tiger Tables actuarial software, which is widely used by tax lawyers and accountants nationwide. He received his undergraduate degree from Washington University in St. Louis and his law degree from Harvard.

Lester B. Law is a member of Franklin Karibjanian & Law PLLC and divides time between the Naples and Washington offices. Lester is a Fellow of the American College of Trusts and Estates Counsel (ACTEC), and serves on the Fiduciary Income Tax and Transfer Tax Study committees. He is also an active member of the American Bar Association's Real Property Trusts and Estate (ABA RPTE) Section, serving as co-chair of the ABA RPTE's Income and Transfer Tax Planning Group. An active member of and board certified in Wills Trusts and Estates law by the Florida Bar, Lester has held many leadership roles at the Florida Bar's Real Property Probate and Trust Law Section, including chairing committees, being an editor of the Tax Notes for the Florida Bar Journal and currently co-chairing a subcommittee exploring the utility of Community Property Trusts in Florida. Lester is a nationally recognized speaker and author. Recent presentations and venues include, University of Miami Heckerling Institute on Estate Planning, the Notre Dame Tax & Estate Planning Institute, ABA-RPTE meetings, Washington School of Law – Annual Estate Planning

Council, and Portland Estate Planning Council. He was an adjunct professor at the Ave Maria School of Law and will also serve as an adjunct professor at the University of Miami School of Law, Graduate Estate Planning Program. Lester's writings have been published in many national journals and publications, including Trusts & Estates, The Florida Bar Journal, Probate and Property, Bloomberg/BNA Estates, Gifts & Trusts Journal, Estate Planning, and Steve Leimberg's – LISI's Newsletters. Lester is also a co-author of a book on estate planning titled Tools and Techniques of Trust Planning. Prior to joining Franklin Karibjanian & Law, Lester was a managing director at US Trust and Abbot Downing focusing on planning for the ultra-high-net-worth clients for a dozen years. Prior to law school, Lester was a CPA in Florida with PriceWaterhouseCoopers.

Bruce A. McGovern is a Professor of Law at South Texas College of Law Houston, where he teaches in the areas of taxation and business organizations. For many years he also served as its Vice President and Associate Dean of Academic Administration. He currently serves as Director of the school's Low Income Taxpayer Clinic. He has held visiting appointments at the University of Florida Levin College of Law and Loyola University Chicago School of Law. Bruce is a fellow of the American College of Tax Counsel. He speaks nationally and has presented at more than 25 different tax conferences. He co-authors Agency, Partnerships and Limited Liability Companies (Carolina Academic Press) and has authored numerous chapters in Consolidated Groups, CCH Tax Research Consultant (online treatise) (Chicago, Illinois, Commerce Clearing House Tax Research Network 2006). Prior to teaching, Bruce served as a judicial clerk for the Honorable Thomas Meskill, U.S. Court of Appeals, Second Circuit, and practiced law with Covington and Burling in Washington, D.C. Bruce received his LL.M. in Taxation from the University of Florida Levin College of Law, his J.D. from Fordham University School of Law, and his B.A. from Columbia University.

Jasmine Morton is from Somers, Montana. She attended law school at the University of Montana, graduating with both a JD and Masters in Public Administration in 2019. She and her husband moved back home to Somers where she practices in tax, trusts, estates, and commercial transactions with Crowley Fleck, PLLP. Jasmine participates in her local rotary group, volunteers on several boards, and is currently renovating a 120-year-old mansion.

Christine M. Muckle, JD, TEP, is a principal with the firm of Legacy Tax + Trust Lawyers in Vancouver, Canada, where she advises on estate planning, trust and estate administration, and related tax matters, with a focus on U.S.-Canada cross border transactions. This includes regularly advising U.S. resident clients on the tax, planning, and administration complexities and opportunities that arise from owning Canadian property or having Canadian beneficiaries. Christine is a dual U.S. and Canadian citizen who grew up in the United States. She received her undergraduate degree from Northwestern University and her juris doctorate from the University of Wisconsin Law School. She then practiced estate tax and estate planning at an international law office in Chicago, before moving with her family to Vancouver, B.C. Christine enjoys the challenge cross border planning and administration bring to her practice, but her primary focus is ensuring her clients get the right result depending on their unique needs and goals.

Jon L. Peterson practices with the firm of Winthrop and Weinstine. He represents for-profit and nonprofit clients in real estate reorganizations and restructurings, acquisitions and divestitures, real estate finance including construction and rehabilitation of historic buildings and affordable housing, debt and equity investments, and formation and structuring of all types of entities. He writes and speaks frequently in this area. Jon serves as an adjunct professor at William Mitchell College of Law and as an Instructor at the University of St. Thomas Center for Business Excellence. He serves on the Board of Directors of Oasis for Youth. Jon received his LL.M in Taxation from University of Florida Levin College of Law, his J.D. from William Mitchell College of Law, magna cum laude, and his B.S. from Minnesota State University Moorhead.

Charles A. "Clary" Redd is a partner with the firm of Stinson LLP in St. Louis, Missouri. His practice concentrates in the areas of estate planning, estate and trust administration and estate and trust-related litigation. He is a nationally recognized speaker and author. He is the lead presenter in Cannon Financial Institute's monthly estate planning teleconference series. For many years he taught as an adjunct professor of law at Northwestern University School of Law. Clary serves as Co-Chair of the Editorial Advisory Board of, and writes a regular column in, Trusts & Estates magazine. He is an elected member of the American Law Institute and a fellow and past regent of the American College of Trust and Estate Counsel. Clary was the principal draftsman of the Missouri Family Trust Company Act. In 2018 Clary was inducted into the Estate Planning Hall of Fame® by the National Association of Estate Planners and Councils.

Akane Suzuki is a partner in the Seattle office of Perkins Coie LLP, a law firm with offices in the United States and Asia. She focuses her practice on sophisticated estate planning, wealth and business succession, and probate and trust administration matters. While keeping the process approachable, Akane helps clients navigate complex legal and tax rules to create efficient and effective estate plans, and regularly speaks and writes about these topics. Born and raised in Japan, with Japanese as her native language, Akane works with non-U.S. citizens living in the United States and U.S. citizens living abroad who need assistance with inheritance, gifting, or related tax matters. She is a fellow and the Washington State Chair of the American College of Trust and Estate Counsel and a member of the International Academy of Estate and Trust Law. Akane is ranked Band 1 in Chambers High Net Worth Guide and is regularly recognized in peer ratings such as Best Lawyers and Super Lawyers.

In Memoriam

We honor Ramsay H. Slugg, who was a great friend, a generous person and a brilliant lawyer. Ramsay shared his knowledge and giving spirit with us for many years. He will be greatly missed.

Ramsay was Managing Director and member of the National Wealth Planning Strategies Group at Bank of America. Previously, he was the National Practice Director of Bank of America's Philanthropic Management group. He also served as an adjunct professor at Texas Christian University and Texas A&M College of Law. Ramsay spoke frequently on tax and financial planning topics, especially as they related to art and collectibles and was quoted in the Wall Street Journal, New York Times, Forbes, Barron's, and other business publications. He authored the Handbook of Practical Planning for Artists, Art Collectors and Their Advisors, 2nd Edition, published by American Bar Association's Section of Real Property, Trust, and Estate Law. Ramsay was admitted to practice law in Texas and chaired the Tax and Estate Planning Section of the Tarrant County Bar. He also served as co-chair of the American Bar Association's Real Property and Estate Law Art and Collectibles Committee as well as holding several other leadership positions. Ramsay received his J.D. from the Ohio State University College of Law, and his undergraduate degree was from Wittenberg University.

REGISTRATION

The early-bird registration fee for the 69th Annual Montana Tax Institute is $425 through October 1, 2021. Regular registration fee beginning October 2 through October 15 is $475.

The last day for registration is Friday, October 15, but we appreciate you registering in advance.

With registration you have the option to attend in person or to attend remotely.

To pay by check, first register for the 69th Annual Montana Tax Institute online, then mail payment, payable to the Blewett School of Law at the University of Montana, to:

University of Montana

32 Campus Drive - Todd Building
Attn: MT Tax Institute Ginger Claussen
Missoula, MT 59812-6552

To pay by credit card and register online for the 69th Annual Montana Tax Institute, please visit www.umt.edu/tax-institute.

For registration assistance or questions, contact Ginger Claussen at 406-243-4623.

Refund Policy

A full refund is available if the cancellation is received on, or before, October 1, 2021. To cancel prior to that date, email your cancellation to Ginger Clausen at ginger.claussen@mso.umt.edu. After October 1 cancellations will not be accepted. Subsitutions may only be made following October 1.

Conference Materials

Conference materials will be provided electronically. Please look for a personalized access code to the 69th Montana Tax Institute App about a week before the institute. Materials for each presentation can be accessed through the app by clicking on the presentation. If you prefer to print the materials prior to the conference, a printable PDF consisting of all the presentations will also be provided on the app.

Lodging

Reservations can be made at the Holiday Inn Downtown at the Park by calling (406) 721-8550. At the time of booking, you must mention the group name, 69th Montana Tax Institute, and group booking code "MTI." Alternatively, reservations at the Comfort Inn--University may be made by calling (406) 317-7957 and mentioning group name "Montana Tax Institute." This block expires Sept. 15.

Griz Football

The University of Montana Grizzlies take on the Sacramento State Hornets on Saturday, October 16, 2021, at Washington-Grizzly Stadium. You may purchase your tickets online from Griz Tix.

CONTINUING EDUCATION

The 69th Montana Tax Institute brings to you live presentations as has been our tradition. Registrants earn "live" CLE credit by attending the program as scheduled. Application for a total of 15 continuing education credits has been made to the following:

Montana State Bar Continuing Legal Education
Idaho State Bar Continuing Legal Education
Washington State Board of Continuing Legal Education

Application has also been made to the following organizations:

Certified Financial Planner Board of Standards
American Bankers Association CTFA

CPAs should apply directly to the Montana Board of Public Accountants. This is self-reported, and no pre-aproval is necessary.

So that we can confirm attendance to the appropriate organizations, please complete and sign the continuing education questionnaire and place it in the box at the registration desk during the conference. Keep the duplicate copy for your records.

SAVE THE DATE

70TH ANNUAL
MONTANA
TAX INSTITUTE

OCTOBER 14-15, 2022
HOLIDAY INN DOWNTOWN