Estate Planning for Farmers and Ranchers

Preserving Assets, Planning for Farm Families and Structuring the Transfer

Kansas City, Missouri
January 28, 2013

Presented By
K.C. Connally
Christopher M. Gaughan
Brent E. Haden
Connie S. Haden
William D. Stiley

Credit Information
MO CLE - 7.2
IL CLE - 6.0
KS CLE - 7.0
Financial Planners - 7.0 (pending)
CPA for Accountants/NASBA - 7.0

See inside for details!

Credit Information
The specific continuing education credits listed are for attending the live seminar. For additional questions regarding continuing education credits, please contact us at 866-240-1890.

MO CLE - 7.2 - NBI, Inc. is an accredited sponsor with Missouri Minimum Continuing Legal Education. This program qualifies for 7.2 hours of CLE credit, which includes 0.0 hour of ethics, professionalism, or malpractice prevention credit. Self-study credit is available for the recording + manual.

IL CLE - 6.0 - This program has been approved by the Illinois MCLE Board for 6.0 hours of CLE credit. Distance Learning credit is available for the recording + manual.

KS CLE - 7.0 - Approved by the Kansas Continuing Legal Education Commission for 7.0 hours of continuing legal education credit, which includes 0.0 hour of ethics and professionalism credit.

Financial Planners - 7.0 (pending) - This program has been submitted to the CFP Board of Standards. Approval pending.

CPA for Accountants/NASBA - 7.0 - NBI, Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org. This program is designed to qualify for 7.0 hours (based on 50 minute credit hour) of continuing professional education credit for accountants. For more information regarding administrative policies such as complaint and refund, please contact our offices at 800-930-6182. This is a basic to intermediate level program presented in a group live setting. Accountants should have a basic understanding of the challenges and opportunities unique to estate planning for farmers. This course will:
- Present ways to determine the goals and objectives of your client and all interested parties.
- Discover how to use family farm assets to fund retirement and long-term care.
- Identify ways to take full advantage of government farm programs and valuation discounts.
- Explore the decision factors in choosing the right business entity when planning ownership transfer.
- Analyze the liquidity of farm assets and augment each plan accordingly.
- Employ all available tools for transferring assets and preserving wealth.
- Review a simple farm lease agreement to explore all of its potential risks and opportunities.
- Recognize when giving away the farm is the wisest financial decision and how to do it properly.
- Tackle the unique challenges of the value of the land in the planning process.
- Take full advantage of minimizing estate taxes.

Field(s) of Study - Administrative Practice.
Our Distinguished Faculty

K.C. CONNELLY is a partner in the law firm of Gaughan Connell, Herman & Koren LLC, where he focuses his practice in estate planning, trusts and estates, probate administration, trust and estate administration, and employment litigation. He is a frequent speaker of estate planning topics, regularly presenting educational seminars for the public, as well as private groups. Mr. Connelly is currently licensed in Kansas and Missouri, and is licensed in state and federal courts of those jurisdictions, as well as being involved in national complex multi-state class action litigation. He earned his J.D. degree from Washburn University and his undergraduate degree from the University of Missouri – Columbia.

C. CHRISTOPHER GAUGHAN is a founding partner at Gaughan Connell, Herman & Koren LLC. He provides a wide range of estate planning services to his clients, with a primary focus on helping them provide for the security of their loved ones, reduce estate taxes, accomplish charitable goals, and plan to minimize the costs and delays of probate. He has also been a member of the prestigious American College of Estate Planning Attorneys. Mr. Gaughan is a frequent speaker on a variety of estate planning topics and has previously presented the National Business Institute on multiple occasions. Mr. Gaughan earned his B.S. degree from Rochester University and his J.D. degree from the University of Missouri – Columbia.

BRENT E. HADEN graduated, magna cum laude, from the University of Missouri-Columbia in 1996, with a bachelor’s degree in political science. Mr. Haden graduated from Harvard Law School in 2002, where he was a member of the Federalist Society and served on the Harvard Journal of Law and Public Policy. In 2002, Mr. Haden joined Sommersetched and Rosenthal LLP, where he focused on construction and environmental litigation. In 2003, he joined the Kansas Livestock Association, one of the nation’s oldest agricultural associations, as an attorney. Mr. Haden left the Livestock Association, he worked in both a traditional legal capacity and as a lobbyist on issues involving environmental regulation, property rights and eminent domain disputes, and public policy. In 2007, Mr. Haden joined Graves Barnett Marcus & Garrett, LLC, where he continued to represent agricultural clients and defend clients in white-collar criminal defense litigation. In 2010, Mr. Haden joined K.C. Connelly & Koren, LLC, where he continued to represent agricultural clients and defend clients in white-collar criminal defense litigation. In 2007, Mr. Haden joined Robinson, Wood & Garrett, LLC, where he represented a variety of clients, including state and local governments, universities, and large corporations. Mr. Haden is a sole practitioner at Stilley Law Office, LLC, where he focuses his practice in estate planning for 30 years; and also in the areas of probate and trust administration, elder law, real estate transactions, and small business law. Mr. Stilley has approximately 15 years of experience teaching adult education classes in estate planning for the Raytown, Missouri School District.

ROBERT A. CROWE, Donald J. Derse, Dennis W. Fox, Donald L. Kohl, Nancy R. Mogab, Traci L. Severs, M. Julie Shanahan, Jennifer M. Van Fossan and William M. Wunderlich.

By: Robert A. Crowe, Donald J. Derse, Dennis W. Fox, Donald L. Kohl, Nancy R. Mogab, Traci L. Severs, M. Julie Shanahan, Jennifer M. Van Fossan and William M. Wunderlich.

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KANSAS CITY

(417) 798-3500

Kansas City Convention Center

January 28

Hilton Garden Inn Independence

1967 East Jackson Drive, Independence MO 64057

Phone: 816-350-3000

SCHEDULE

REGISTRATION TIME 8:30 – 9:00 am

SEMINARY TIME 9:00 am – 12:00 pm

CONFERENCE MEALS AND REFRESHMENTS Provided. Lunch is on your own.

TUITION

$349 per person

$333 each for additional registrants

Hardship tuition assistance is available. To apply, please call (903) 950-6182 or (800) 930-6182 or register online at www.nbi-sems.com.

DIRECTIONS & PARKING

To obtain parking and parking information, please contact the facility listed.

FREE REFERENCE BOOK

Estate Planning for Farmers and Ranchers

Receive a comprehensive course book, included with your tuition, which you can take back to your office and use as a reference.

AUDIo RECORDERING

The audio recording will be recorded in-studio. If you can’t attend, you can still obtain the benefits of the information provided by purchasing the manual and CD. See the registration form to order.

CANCELLATION

Visit us on the web or call one of our customer service representatives prior to the live program to learn more about your cancellation options.

THE NBI GUARANTEE

Your satisfaction is our guarantee! If you aren’t satisfied with a seminar or training resource, call or write us and we’ll make it right. For shippable product orders, please return the product within 60 days of the product receipt and we’re happy to refund the product price minus shipping costs.

WHO SHOULD ATTEND

This basic-to-intermediate level seminar is designed for:

• Estate Planning Attorneys Unique to Family Farms
• Liquidity Problem in Administering an Estate that Includes a Farm
• Agriculture Estate that Includes a Farm
• Disposing of Trust-Owned Farms and Ranches.

*Prices are subject to change. Please verify availability and to review information regarding schedule or location changes.
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SEMINAR OVERVIEW

How to Protect Farm Assets and Transfer Them to Heirs

Estate planning for farms and ranches requires specialized knowledge and tools to ensure the best client representation. This legal course will give you the knowledge to preserve the farm and other assets your clients have worked their entire lives to acquire and build. Explore the challenges and opportunities unique to estate planning for farmers to help make good sense of difficult legal and financial policies. Learn what you need to know about estate taxes, wills, trusts, government programs, and other key elements. Help your clients take care of their estate planning needs and their family’s future — register today!

- Clearly determine the goals and objectives of your client and all interested parties.
- Learn how to use family farm assets to fund retirement and long-term care.
- Explore the deciding factors in choosing the right business entity when planning ownership transfer.
- Analyze the liquidity of farm assets and augment each plan accordingly.
- Employ all available tools for transferring assets and preserving wealth.
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- Employ all available tools for transferring assets and preserving wealth.
- Review a sample farm lease agreement to explore all its potential risks and opportunities.
- Tackle harvest yield predictions and other unique factors of farm asset valuation.
- Present ways to recognize when giving away the farm is the wisest financial decision and how to do it properly.

Field(s) of Study — Administrative Practice.

Register Today! 800-930-6182 or www.nbi-sems.com
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CHRISTOPHER M. GAUGHAN is a founding partner at Gaughan Connell & Haden & Connell LLC. He provides a wide range of estate planning services to his clients, with a primary focus on helping them provide for the security of their loved ones, reduce estate taxes, and achieve their financial and familial goals. Mr. Gaughan is a frequent speaker on a variety of estate planning topics and has previously presented for the National Business Institute on multiple occasions. Mr. Gaughan earned his B.S. degree from Rochester Institute and his JD degree from the University of Missouri – Columbia.

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WILLIAM D. STILLEY is a sole practitioner at Stilley Law Office, LLC, where he focuses in practice in estate planning for 30 years, and also in the areas of probate and trust administration, elder law, real estate transactions, and small business law. Mr. Stilley has approximately 15 years of experience teaching adult education class in estate planning for the Raytown, Missouri School District. He earned his B.A. degree from William Jewell College and his JD degree from the University of Missouri-Kansas City Law School. Mr. Stilley is a member of the National Association of Elder Law Attorneys (NALEA), the American Association of Retired Persons (AARP), the Missouri Bar Association and Kansas Bar Association.

CONNIE S. HADEN practices in the areas of estate and business planning, trust and probate administration, elder law, and commercial and non-profit organizations. Prior to starting her own firm, she practiced with Blackwell Sanders Peper Martin LLP specializing in complex estate, business, gift and tax planning issues. She then served as an independent counsel for Graves Baker Marcus & Garrett LLC in Kansas City, where she continued her practice in estate planning, trust and estate administration; and expanded her practice into the areas of non-profit organizations and elder law. Her passion is to assist clients in developing a viable and a feasible plan to achieve their goals. While encouraging the participation of family members and other family advisors, trusts, taxes, and obtaining the most tax efficient and legal advice. Mr. Haden is licensed to practice in Missouri and Kansas, and is a member of the National Academy of Elder Law Attorneys (NALEA), the Missouri Chapter of NALEA, the Mid Missouri Estate Planning Council and the Boone County Bar Association. Mr. Haden received her JD degree from the University of Missouri-Kansas City School of Law, where she served as an editor-in-chief of the UMKC Law Review and was a member of the Christian Legal Society, the Federalist Society, the Student Bar Association and a member of the Bench and Bar. She graduated, summa cum laude, from the University of Missouri-Columbia, with degrees in agriculture business management and business economics. During her time at Missouri, she was active with the Homecoming Speeching Committee, the Baptist Student Union, the Ag Week Steering Committee and the Mortarboard Home Society. She was a Sam Walton Business Scholar and received her American Bar Foundation Graduated magna cum laude, from the University of Missouri-Columbia in 1998, with a bachelor’s degree in political science. Mr. Haden graduated from Harvard Law School in 2002, where he was a member of the Federalist Society and served on the Harvard Journal of Law & Public Policy. In 2002, Mr. Haden joined Simmons,ишовншт и and Rosenthal LLP, where his practice focused on construction and environmental litigation. In 2003, he joined the Kansas Livestock Association, one of the nation’s oldest agricultural associations, as assistant counsel. In 2006, Mr. Haden joined the Kansas Livestock Association, he worked in both a traditional legal capacity and as a lobbyist on issues involving environmental regulation, property rights and eminent domain disputes, and legislation. In 2007, Mr. Haden joined Graves Baker Marcus & Garrett, LLC, where he continued to represent agricultural clients and defend clients in white collar criminal defense. In 2011, Mr. Haden joined Marcus & Garrett, LLC, where he served as counsel to an independent counsel for the Western District of Missouri.