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### Estate planning for agriculture highlighted at UM tax institute

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IMMEDIATELY

ESTATE PLANNING FOR AGRICULTURE  
HIGHLIGHTED AT UM TAX INSTITUTE

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state + cs

MISSOULA--

"Estate Planning for Agriculture" will be one of a number of featured topics at the annual Taxation and Estate Planning Institute conducted each year by the University of Montana School of Law. This year's institute will be Dec. 5-6 on the UM campus.

Lester R. Rusoff, UM law school professor and institute director, said formal sessions for the two-day program will begin at 9:20 a.m. Friday, Dec. 5, and 9:30 a.m. Saturday, Dec. 6. Advance registration and a reception will be from 5:30-7:30 p.m., Thursday, Dec. 4, at the Village Motor Inn.

Speakers and their respective topics on Friday, Dec. 5, will include: Dale Forbes and Don A. LaBar, Great Falls, "Tax Aspects of Marriage and Divorce"; Paul P. Lipton, Milwaukee, Wis., "How to Handle a Tax Fraud Case"; Sidney P. Kurth, Billings, "Fringe Benefits Which May Be Included Routinely in Planning for a Closely Held Corporation"; Bruce L. Evans, Denver, Colo., "Pension and Profit-Sharing Plans--the Employee Retirement Income Security Act of 1974 and Recent Developments"; David L. Johnson, Billings, "Joint Tenancies in Montana: Do They Still Qualify for the Marital Deduction."

Saturday's agenda will consist of a two-hour presentation by Donald H. Kelley, North Platte, Neb., on "Estate Planning for Agriculture."

The program, open to lawyers, accountants, insurance underwriters, trust officers and interested lay people, costs \$25. Anyone desiring additional information may phone the UM law school, 243-4311.