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## 1959 Tax School to discuss pension, profit-sharing plants, estates and trusts, and insurance

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## FOR IMMEDIATE RELEASE

Tax aspects of pension and profit-sharing plans, estates and trusts, and insurance will be dealt with by three tax experts at the Friday session of the Montana Tax School, according to Prof. Lester R. Rusoff of the Montana State University law faculty, director of the tax school.

Registrants for the school, sponsored annually by the MSU Law School, will arrive in Missoula Thursday, Nov. 12, for a social hour at the Florence Hotel from 5 to 7 p. m., Prof. Rusoff said. The tax sessions will run Friday and Saturday on the MSU campus.

Sanford M. Stoddard, member of the Salt Lake City law firm of Fabian, Clendenin, Mabey, Billings and Stoddard, will speak Friday, Nov. 13, at 10:35 a. m. on "Problems of Discrimination in Pension and Profit-sharing Plans for Very Small Businesses." Herman P. Mayer of the Union Bank and Trust Co., Helena, will talk at 11:35 a. m. on "Preparation of Income Tax Returns for Estates and Trusts." Rolland F. Hatfield, manager of the Tax and Pension Department of the Northwestern National Life Insurance Co., Minneapolis, will speak at 3:30 p. m. on "Split Dollar Insurance for Key Executives of Small Corporations."

Stoddard was an attorney with the Internal Revenue Service, Washington, D. C., before entering private practice in Salt Lake City. He is a member of the Tax Section of the American Bar Association and a former chairman of the Tax Section of the Utah State Bar. He has participated in tax institutes in Utah and Texas. He holds A. B. and J. D. degrees from the State University of Iowa.

(more)

Mayer was with the State Board of Equalization in Helena for several years before becoming affiliated with the Union Bank and Trust Co. Five-and-a-half years of his service with the State Board of Equalization were spent as supervisor of the State Inheritance Tax Department. He received his training in business administration at the Kinman Business University, Spokane.

Hatfield is a former director of tax research for the State of Minnesota. He took part in the Montana Tax School in 1956 and the Tulane Tax Institute in 1957. He holds B. A. and M. A. degrees from the University of Chicago, and he has a law degree from the Minneapolis College of Law. He is a member of the Minnesota State Bar.

Eight other tax specialists are scheduled to speak on Friday's program, Prof. Rusoff said. Saturday, the closing day of the school, will be devoted to consideration of an estate planning problem, he added.

Persons interested in registering for the tax school may get detailed information from Prof. Rusoff at the MSU School of Law, Missoula.

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