Institute on Taxation and Estate Planning

University of Montana–Missoula. Office of University Relations
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The Institute on Taxation and Estate Planning pegged for this Friday and Saturday in Missoula's Florence hotel is predicted to have well over its usual 100 participants, according to the institute's director, Lester R. Rusoff, professor of law at the University of Montana.

Prof. Rusoff's institute staff has indicated that the pre-registrations are showing strongly, but the staff is still expecting the annual Thursday evening rush. Registrations will be handled that evening during the cocktail party from 5:30 to 7:30 and then again Friday morning at 8 to 9, before the institute gets underway.

All of the sessions of the institute will be held at the Florence this year instead of the campus law school. Prof. Rusoff said that the number of participants from the last few institutes has outgrown the law school facilities.

Dr. Robert Johns, president of the U of M, will welcome the participants and then the institute shifts into the business of the day with a panel discussion on "Employee Benefit Plans." Panel members are George D. Anderson, CPA; John R. Kline, attorney; Daniel Dykstra, trust officer; and John G. Thompson, insurance man, all of Helena.

The 10:45 address that morning will feature S. Clark Pyfer, a Helena CPA, speaking on "Changes in Accounting Methods." He will be followed by a Missoula CPA, William G. DeGuire, speaking on "Tax Considerations in Respect to Jointly Held Property, with Emphasis on Tracing Contributions."

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In the Friday afternoon sessions the Institute will hear addresses on "Problems in Allocation of Depreciation and Stock Dividends in Estates and Trusts," by James W. Heath, Billings trust officer; "The Investment Credit," by E. William Parker, Spokane CPA; "Withdrawals from Corporations: Loans or Dividends?", by Richard Dzivi, an attorney from Great Falls; and "Charitable Giving," by Robert J. Funk, CPA and attorney from Helena.

A talk on "Transfers of Life Insurance," by Billings insurance man, Howard F. Hoene opens the Saturday morning session, followed by Billings attorney Myles J. Thomas, Jr., speaking on "Leasebacks in Business and Family Transactions."

Gerhardt Morrison, a Seattle attorney, will speak on "Powers of Appointment" and Missoula attorney John F. Patterson, Jr. will provide a talk entitled, "Providing for the Education of Children, with Emphasis on the Uniform Gifts to Minors Act."

Prof. Rusoff said the Saturday afternoon session would be devoted to estate planning seminars and an Estate Planning panel discussion composed of Bjarne Johnson, attorney; Livingston Rodgers, trust officer; Howard A. Gaare, CPA and Joseph S. Persha, insurance man, all of Great Falls.