

KSCPA Agricultural Taxation Workshop

Tuesday, May 7, 2019 ♦ Hilton Garden Inn

3320 S 9th St, Salina, KS 67401

In times of *surplus* or in times of *shortage* plan for their future goals and position yourself as your Ag client's *Trusted Expert*.



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The **2019KSCPA Agricultural Taxation Workshop** is presented by **Roger McEowen**. This is a unique opportunity for CPAs, attorneys, and others in public practice, business & industry, government & education to learn the latest on agricultural taxation strategies.

This workshop will help practitioners recognize unique opportunities and pitfalls impacting taxpayers in the agriculture industry. The program provides tax professionals a forum to discuss current issues affecting their farm and ranch clients.

Pricing

- KSCPA Members \$290
- Nonmembers \$360

Level

- Intermediate

Prerequisites

- Two years of experience with farm tax return preparation

Objectives

The workshop will offer real-world interpretations of recent federal tax law changes as they apply to farm and ranch clients. Roger will address key tax developments of the past year and help practitioners identify tax planning opportunities stemming from those developments.

Highlights

- Cases, rulings and legislative update
- Complete update on I.R.C. Sec. 199 as applied to ag clients - the 2018 tax filing season experience and planning suggestions
- Depreciation topics
- Passive losses
- Like-kind real estate exchange issues
- USDA Livestock Indemnity Program Payments
- Tax issues on repossession of farmland
- Sale/exchange of partnership interests
- Depletion
- Miscellaneous

Delivery Methods

- Live Classroom
- Webcast

Schedule

8:00-8:20 a.m. – Registration

8:30a.m. – Conference begins

9:30-9:40 a.m. – Morning break

9:40 a.m.-12:00 p.m. – Conference continues

12:00-12:45 p.m. – Lunch

12:45-3:00 p.m. – Conference continues

3:00-3:10 p.m. – Afternoon break

3:10-4:15 p.m. – Conference continues

4:15 p.m. – Conference adjourns



Roger McEowen

Roger McEowen is the Kansas Farm Bureau Professor of Agricultural Law and Taxation at Washburn University School of Law in Topeka, Kansas.

Through 2015, he was the Leonard Dolezal Professor in Agricultural Law at Iowa State University in Ames, Iowa, where he was also the Director of the ISU Center for Agricultural Law and Taxation (CALT), which he founded. Under his leadership, CALT utilized no taxpayer funds in its operations and fully funded staff salaries and benefits, as well as office rent, equipment and supplies, and travel costs from funds generated by seminars and other education-related events and materials. At ISU he also introduced an agricultural law course into the undergraduate curriculum initially as an experimental course, ultimately building the course from the ground-up to almost 100 students in attendance by the spring semester of 2015. He was also the highest rated speaker at the annual fall CALT tax schools every year through 2015. Before joining Iowa State in 2004, he was an associate professor of agricultural law and extension specialist in agricultural law and policy at Kansas State. From 1991-1993, McEowen was in the full-time practice of law with Kelley, Scritsmier and Byrne in North Platte, Nebraska.

McEowen also teaches an undergraduate course in agricultural law at Kansas State University, and has been a visiting professor of law at the University of Arkansas School of Law in Fayetteville, Arkansas, teaching in both the J.D. and L.L.M. programs. He has also previously taught at Washburn Law and the Drake University School of Law Summer Institute in Agricultural Law. His blog, the "Agricultural Law and Taxation" blog, features detailed articles on various agricultural law and tax topics approximately 150 times annually.

He has published scholarly articles in the *Journal of Agricultural Taxation and Law*, *Indiana Law Review*, *Drake Journal of Agricultural Law*, *North Dakota Law Review*, *Nebraska Law Review*, *Monthly Digest of Tax Articles*, *Tax Notes*, West's Social Security Reporting System, *Toledo Law Review*, *Washburn Law Journal*, *Creighton Law Review*, *Agricultural Law Update*, and the *Agricultural Law Digest*. He is the author of [Principles of Agricultural Law](#), an 850-page textbook/casebook that is updated twice annually, and a second 300-page book on agricultural law. In mid-2017, Prof. McEowen's new book, *Agricultural Law in a Nutshell*, was published by West Academic Publishing Co. McEowen also authors the monthly publication, "Kansas Farm and Estate Law." In addition, he co-authors Bureau of National Affairs (BNA) Tax Management Portfolios on the federal estate tax family-owned business deduction and the reporting of farm income, and is the lead author of a BNA portfolio concerning the income taxation of cooperatives.

McEowen conducts approximately 80-100 seminars annually across the United States for farmers, agricultural business professionals, lawyers, and other tax professionals. He also conducts two radio programs each airing twice monthly heard across the Midwest and on the worldwide web. He also can be seen as a frequent guest on Ag Day TV, other Farm Journal media outlets and has a weekly program on RFD-TV where he discusses various agricultural law and tax topics with the RFD-TV hosts.

In 2003, McEowen was named the recipient of the [American Agricultural Law Association](#) (AALA) Distinguished Service Award. He is also the recipient of the AALA's award of excellence for professional scholarship. In 2006, McEowen was named the President-Elect of the AALA.

He received a B.S. with distinction from Purdue University in Management in 1986, an M.S. in Agricultural Economics from Iowa State University in 1990, and a J.D. from the Drake University School of Law in 1991.

He is a member of the Iowa and Kansas Bar Associations and is admitted to practice in Nebraska. He is also a past member of the AALA Board of Directors.