

VITA

Philip E. Harris

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ACADEMIC DEGREES

J.D. University of Chicago, 1977
M.A. Economics, University of Chicago, 1975
B.S. Economics, Iowa State University, 1973

PROFESSIONAL POSITIONS HELD

Jan. 1995 - Present	Professor, Agricultural Economics, University of Wisconsin-Madison
July 1991 - Dec. 1994	Professor and Chair, Agricultural Economics, University of Wisconsin-Madison
July 1986 - June 1991	Associate Professor, Agricultural Economics, University of Wisconsin-Madison.
July 1983 - June 1986	Assistant Professor, Agricultural Economics, University of Wisconsin-Madison.
Sept. 1983 - May 1984	Visiting Professor of Law, University of Colorado Law School.
Nov. 1979 - June 1983	Assistant Professor, Agricultural Economics, University of Wisconsin - Madison; Assistant Professor, Department of Law, University of Wisconsin - Extension.
July 1978 - Nov. 1979	Associate in Swift, Brown, Winick and Graves, Des Moines, Iowa.
July 1977 - July 1978	Law Clerk for the Honorable Justice Uhlenhopp of the Iowa Supreme Court.
June 1977 - July 1977	Associate in Sidley and Austin, Chicago, Illinois.
June 1976 - Oct. 1976	Law Clerk for Sidley and Austin, Chicago, Illinois.
June 1975 - Oct. 1975	Law Clerk for Professor Richard Posner, University of Chicago Law School.

NATURE OF ACADEMIC RESPONSIBILITIES & BUDGET ALLOCATION

Extension, Teaching and Research in Agricultural Law
Extension 75%
Teaching 25%

RESEARCH AND PUBLICATIONS

A. Books and Chapters in Books:

1. Bock, C. Allen and Philip E. Harris. 1995 Farm Income Tax Schools Workbook, 692 pages, University of Illinois, 1995
2. Harris, Philip E., Zoel W. Daughtrey, and C. Allen Bock, Agricultural Tax Issues and Form Preparation 1995, 307 pages, Fall 1995.
3. Bock, C. Allen and Philip E. Harris, 1994 Farm Income Tax Schools Workbook, 692 pages, University of Illinois, 1994.
4. Daughtrey, Zoel, Philip E. Harris and C. Allen Bock, 1994 Farm Supplement, October, 1994.
5. Bock, C. Allen and Philip E. Harris. 1993 Farm Income Tax Schools Workbook, 676 pages, University of Illinois, 1993.
6. Daughtrey, Zoel, Philip E. Harris and C. Allen Bock, 1993 Farm Supplement, October, 1993.
7. Bock, C. Allen and Philip E. Harris. 1992 Farm Income Tax Schools Workbook, University of Illinois, 1992 (692 pages).
8. Bock, C. Allen and Philip E. Harris. 1991 Farm Income Tax Schools Workbook, University of Illinois, 1990 (696 pages).
9. Bock, C. Allen and Philip E. Harris. 1990 Farm Income Tax Schools Workbook, University of Illinois, 1990 (676 pages).
10. Harris, Philip E. and W.A. Tinsley. "Tax Management: Taking Taxes into Account," Part III, 11 in 1989 Yearbook in Agriculture, U.S.D.A.
11. Bock, C. Allen and Philip E. Harris, 1989 Income Tax Workbook, University of Illinois, 1989 (651 pages).
12. Bock, C. Allen and Philip E. Harris. 1988 Farm Income Tax Schools Workbook, University of Illinois, 1988 (656 pages).
13. Bock, C. Allen and Philip E. Harris. 1987 Farm Income Tax Workbook, 652 pages, University of Illinois, 1987 (652 pages).
14. Bock, C. Allen and Philip E. Harris, 1986 Income Tax Workbook, University of Illinois, 1986 (623 pages).
15. Bock, C. Allen and Philip E. Harris, 1985 Income Tax Workbook, University of Illinois, 1985 (638 pages).
16. Harris Philip E., and Alan C. Schroeder, "Farm Leases" Chapter 121 of Agricultural Law, a treatise edited by Neil E. Harl, Matthew-Bender, 1985 (229 pages).
17. Bock, C. Allen and Philip E. Harris, 1984 Farm Income Tax Workbook, University of Illinois, 1984 (536 pages).

18. Bock, C. Allen and Philip E. Harris, 1983 Farm Income Tax Workbook, University of Illinois, 1983 (666 pages).
19. Bock, C. Allen and Philip E. Harris, 1982 Farm Income Tax Workbook, University of Illinois, 1982 (480 pages).
20. Bock, C. Allen and Philip E. Harris, 1981 Farm Income Tax Workbook, University of Illinois, 1981 (489 pages).
21. Harl, Neil E. and Philip E. Harris, Fundamentals of Agricultural Law-Wisconsin Edition, H & B Publishing House, West Des Moines, Iowa 3rd Ed., 1980.

B. Journal and Law Review Articles:

1. Bock, C. Allen, Philip E. Harris, John Deery-Schmitt, "Agricultural Taxation - Selected issues" 24 Indiana Law Review 4, pp. 1429- 1449, (1991).
2. Harris, Philip E., "Rent Paid To A Spouse," 7 Agricultural Law Update No. 11, pp. 4-6 (August, 1990).
3. Harris, Philip E., "Income Tax Consequences of Disaster Payments and Drought Sales," 7 Agricultural Law Update No. 6, pp. 4-6 (March, 1990).
4. Harris, Philip E., "Income Tax Consequences of Debt Reduction Under the Agricultural Credit Act of 1987," 7 Agricultural Law Update No. 1, pp. 4-7 (October, 1989).
5. Harris, Philip E., "Income Tax Consequences of PIK and Roll," 9 Journal of Agricultural Taxation and Law, No. 4, pp. 354-361 (Winter, 1988).
6. Campbell, Gerald R., and Philip E. Harris, "Income Tax Issues: Commodity Certificates in the 1986 Wheat and Feed Grain Programs and Their Tax Consequences," 8 Journal of Agricultural Taxation and Law, No. 3, pp. 284-294 (Fall, 1986).
7. Harris, Philip E., "Income Tax Issues: Income Tax Consequences of the Dairy Termination Program," 8 Journal of Agricultural Taxation and Law, No. 2, pp. 144-152 (Summer, 1986).
8. Harris, Philip E., "Income Tax Issues: Income Tax Consequences of Renegotiating or Foreclosing on Installment Sage Contracts," 8 Journal of Agricultural Taxation and Law, No. 1, pp. 91-96 (Spring, 1986).
9. Harris, Philip E., "When is Grain a Capital Asset?" 30 Univ. of South Dakota Law Review 275 (Spring, 1985).
10. Harris, Philip E., "Imputed Interest on Installment Sales After the 1984 Tax Reform Act as Amended" 56 Univ. of Col. Law Review 227 (Winter, 1985).
11. Harris, Philip E., "Taxation of PIK Assignments" 5 Jrnl. of Agric. Tax'n and L. p. 291 (Winter 1984).
12. Harris, Philip E., "Basis of Joint Tenancy Property After the ERTA of 1981," 58 Journal of Taxation, p. 234 (April, 1983).
13. Harris, Philip E., "Land Ownership Restrictions of the Midwestern States: Influence on Farm Structure," American Journal of Agricultural Economics, 62 (1980): 940-945.

C. Papers Presented:

1. Harris, Philip E., "Taxation of Farmers" (44 pages) presented at the 43rd Annual Tax School sponsored by the State Bar of Wisconsin, November 1992.
2. Harris, Philip E., "Taxation of Farmers" (15 pages) presented at the 42st Annual Tax School sponsored by the State Bar of Wisconsin, November 1991.
3. Harris, Philip E., "Taxation of Farmers" (34 pages) presented at the 41st Annual Tax School sponsored by the State Bar of Wisconsin, November 1990.
4. Harris, Philip E., "Taxation of Farmers" (37 pages) presented at the 40th Annual Tax School sponsored by the State Bar of Wisconsin, November 1989.
5. Harris, Philip E., "Taxation of Farmers" (55 pages) presented at the 39th Annual Tax School sponsored by the State Bar of Wisconsin, December 1988.
6. Harris, Philip E. and C. Allen Bock, "Farm Income Tax Update" (32 pages) presented at Agricultural Law Seminar sponsored by the Illinois Institute of Continuing Legal Education, August, 1988.
7. Harris, Philip E., "Tax Policies Affecting Levels of Agricultural Production," (20 pages) presented to Euro-American Agricultural Law Meetings, Plymouth, England, September 1986.
8. Harris, Philip E. and Scott A. Thompson, "Transition from a Common Law System to a Marital Property System: Effect on Farm Estate Planning" presented at the American Agricultural Law Association Annual Meeting, October 4, 1985.
9. Harris, Philip E., "A Legal View of the U.S. Property System," Transfer of Land Rights, pp. 9-20. Proceedings of a Workshop on the Transfer of Rural Lands, edited by D. David Moyer and Gene Wunderlich, Economic Research Service, U.S.D.A. (1985).
10. Harris, Philip E., "Income Tax Consequences of Debt Being Forgiven" presented at the American Agricultural Economics Association annual meeting, August 5, 1985.
11. Harris, Philip E., "Federal Income Tax Options for the Bankrupt Farmer," presented at the annual meeting of the Southern Agricultural Economics Association in Nashville, Tennessee, February 5-8, 1984.

D. Testimony Presented:

1. Bock, C. Allen and Philip E. Harris, "Cash v. Accrual Accounting for Farmers" presented (by invitation) to the General Accounting Office of the United States Government, May 10, 1989.
2. Harris, Philip E., "Effect of Tax Law on the Flow of Capital Into the Cattle Industry," presented (by invitation) to the Joint Economics Committee of the U.S. Congress, March 31, 1986.
3. Harris, Philip E., "Effect of President Reagan's Tax Proposal on Agriculture," presented (by invitation) to the United States House of Representatives Committee on Ways and Means, June 24, 1985.

4. Harris, Philip E., "Use of Microcomputers by Family Farms" presented (by invitation) to the U.S.D.A. Users Committee on May 7, 1985.

E. Extension Bulletins:

1. Harris, Philip E., R. Edward Brown, Jr. and W.A. Tinsley "Income Tax Management for Farmers," NCR #2, 24 pp., distributed through county offices in North Central Regions (Revised July, 1990).
2. Harris, Philip E., R. Edward Brown, Jr. and W.A. Tinsley "Income Tax Management for Farmers," NCR #2, 24 pp., distributed through county offices in North Central Regions (Revised August, 1989).
3. Luening, Robert A. and Philip E. Harris "Farm Leases (Fixed and Variable) and Share (Crop and Livestock), A2850, 1988, 125 pages. Extension farm management programs and classroom instruction.
4. Harris, Philip E., R. Edward Brown, Jr. and W.A. Tinsley, Income Tax Management for Farmers, North Central Regional Publication No. 2, Revised, September 1988.
5. Harris, Philip E., et al. Tax Planning When Buying or Selling a Farm, North Central Regional Publication No. 43, 1984.
6. Goebel Karen P., and Philip E. Harris, Family Estate Planning in Wisconsin, Extension Bulletin B1442, 1984.

F. Staff Papers and Other Departmental Publications

1. Harris, Philip E., and Thomas G. Gerleman, "Statutes Regulating Land Use: An Economic Analysis," Economic Issues Number 95, Department of Agricultural Economics, University of Wisconsin-Madison, February, 1986.
2. Barrows, Dick, Phil Harris, et al., "Status of Wisconsin Farming" U.W. Ag. Econ. Dept. Staff Report No. 240, August 7, 1985. (Written testimony presented to the Joint Economic Committee of the United States Congress, Wausau, Wisconsin, August 7, 1985.)
3. Harris, Philip E., and Carl Lewke, "The Right to Farm in Wisconsin," Economic Issues, Number 81, Department of Agricultural Economics, University of Wisconsin-Madison, July 1983.
4. Harris, Philip E., "Economic Recovery Tax Act of 1981: Effect on Estate Planning and Tax Policy Implications," Economic Issues, Number 65, Department of Agricultural Economics, University of Wisconsin-Madison, February, 1982.
5. Harris, Philip E., and William Saupe, "Debt-Repayment Capacity of Low-Equity Farmers," Economic Issues, Number 63, Department of Agricultural Economics, University of Wisconsin-Madison, October, 1981.

G. Other Articles:

1. Harris, Philip E., "Taxes: Surviving the Challenges to a Popular Tax Break for Married Couples," Farm Futures Magazine, pp. 16T (January, 1991).

2. Harris, Philip E. and Michael Von Schneidermesser, "New Undergraduate Computer Instruction Lab in the Agricultural Economics Department," 9 NCCI Quarterly No. 4, pp. 15-16 (December, 1990).
3. Harris, Philip E., "Wages Are Subject to Withholding," 7 Agricultural Law Update No. 5, p.1 (February, 1990).
4. Harris, Philip E., "Errors in Farmer's Tax Guide," 7 Agricultural Law Update No. 5, p. 2 (February, 1990).
5. Harris, Philip E., "Avoiding Social Security's Bite" 16 Farm Futures, No. 13. p. 24, December 1988.
6. Harris, Philip E., "Some Relief from Capitalization Rules", 5 Agricultural Law Update, No. 8, p. 1-2, May 1988.
7. Harris, Philip E., "An Argument for PIK and roll with Section 77 Election", 5 Agricultural Law Update, No. 6, p. 6, March 1988.
8. Harris, Philip E., "Technical Corrections Bill May Not Pass This Year", 5 Agricultural Law Update, No. 3, pp. 1-2 (December, 1987).
9. Harris, Philip E., "Leftover Investment Credits," 15 Farm Futures No. 1, p. 28H (February, 1987).
10. Harris, Philip E., "Chapter 12 Does Not Solve All Tax Problems," 4 Agricultural Law Update, No. 4, p. 1 (January, 1987).
11. Harris, Philip E., "Dairy: Big Changes in Capital Gains, I.T.C." 28 Agri-Finance No. 9 p. 30 (November, 1986).
12. Harris, Philip E., "The Tax Reform Act of 1986," 4 Agricultural Law Update, No. 2, pp. 4-6 (November, 1986).
13. Harris, Philip E., "Renegotiating Installment Contracts," 14 Farm Futures, No. 4, p. 4H (April 1986).
14. Harris, Philip E., "Federal Income Tax Options for Farmers in Financial Distress," 3 Agricultural Law Update, No. 5, pp. 4-6 (February, 1986).
15. Harris, Philip E., "Imputed Interest Rules Changed Again," 3 Agricultural Law Update, No. 2 p. 1 (November, 1985).
16. Harris, Philip E., "Farmer Allowed Meals and Lodging Exclusion," 3 Agricultural Law Update, No. 2, p. 5 (November, 1985).
17. Harris, Philip E., "#2032A Qualified Use But Hunting Is Not Farming," 3 Agricultural Law Update, No. 2, p. 5 (November, 1985).
18. Harris, Philip E., "President Reagan's Tax Proposal" 2 Agricultural Law Update, No. 12, p. 1 (September 1985).
19. Harris, Philip E., "Rye is a Capital Asset," 2 Agricultural Law Update, No. 11, p. 7 (August, 1985).

20. Harris, Philip E., "Exchange of Undivided Interest for Fee Simple Qualified Under #2032A," 2 Agricultural Law Update, No. 11, p. 7 (August 1985).
21. Harris, Philip E., "Congress Adopts New Recordkeeping Rules," 2 Agricultural Law Update, No. 10, p. 1 (July 1985)
22. Harris, Philip E., "Reg. #20.2032A-#(c)(2) Struck Down," 2 Agricultural Law Update, No. 9, p. 1 (June 1985).
23. Harris, Philip E., "Equity Interest in Operation Ranch Required for #2032A," 2 Agricultural Law Update, No. 8, p. 5 (May 1985).
24. Harris, Philip E., "Corporation Ignored for Income tax Purposes," 2 Agricultural Law Update, No. 6, p. 3 (March 1985).
25. Harris, Philip E., "Capital Gains Treatment Not Rejected," 2 Agricultural Law Update, No. 6, p. 7 (March 1985).
26. Harris, Philip E., "Gifts of Grain Can Reduce Taxes," 13 Farm Futures No. 3, p. H-4 (March 1985).
27. Harris, Philip E., "Reviewing Recent Tax Changes," 13 Farm Futures, No. 2, P. A-4, (February 1985).
28. Harris, Philip E., "1984 Tax Reform Act Imputed Interest Rules Delayed," 2 Agricultural Law Update, No. 2, p. 1 (November 1984).
29. Harl, Neil E., and Philip E. Harris, "Tax Reform Act of 1984" 1 Agricultural Law Update, No. 12, p. 3 (September 1984).
Harris' contribution involved writing 50% of the article.
30. Harris, Philip E., "Redetermined Basis Under ACRS" Agricultural Law Update, No. 6, p. 1 (March 1984).
31. Harris, Philip E., "Use of Unified Credit Does Not Start the Statute of Limitations" 1 Agricultural Law Update, No. 5, p. 3 (February 1984).
32. Harris, Philip E., "Gift of Real Property-Annual Exclusion" 1 Agricultural Law Update, No. 5, p. 2 (February 1984).
33. Harris, Philip E., "Final Regulations for Amortization of Reforestation Expenditures," 1 Agricultural Law Update, No. 5, P. 5 (February 1984).
34. Harris, Philip E., "Termination of Tenancies by the Entirety," 1 Agricultural Law Update, No. 5, p. 5 (February 1984).
35. Harris Philip E., "Useful Life for Noncorporate Lessor Rules," 1 Agricultural Law Update, No. 4, p. 1 (January 1984).
36. Harris, Philip E., "Deducting Interest on Deferred Federal Estate tax" 1 Agricultural Law Update, No. 4, p. 1 (January 1984).
37. Harris, Philip E., "PIK is Profit from the Land," 1 Agricultural Law Update, No. 4, p. 1 (January 1984).

38. Harl, Neil E., and Philip E. Harris, "More on PIK" 1 Agricultural Law Update, No. 3, p. 1 (December 1983).
Harris' contribution involved revising a draft by Harl. Total Contribution: 40%.

H. Course Materials:

Continuing Legal Education Course Materials:

1. Harris, Philip E., "Helping The Next Generation Enter The Family Business: Getting Them Started" (38 pages) presented at the Illinois Business and Estate Planning for Individuals, Small Business, and Farmers sponsored by the Illinois Institute for Continuing Legal Education, October 1990.
2. Harris, Philip E., "Agricultural Taxation - Selected Issues" (20 pages) presented at the American Agricultural Law Association 11th Annual Meeting and Education Conference sponsored by the American Agricultural Law Association, October, 1990.
3. Harris, Philip E., "Farm Income Taxation" (10 pages) presented at the American Agricultural Law Association 10th Annual Meeting and Educational Conference sponsored by the American Agricultural Law Association in cooperation with the University of Arkansas Law School and the San Francisco Bar Association, November, 1989.
4. Harris, Philip E., "Farm Income Taxation" (37 pages) presented at the Farm Estate Planning and Business Organization sponsored by the Illinois Institute For Continuing Legal Education, August, 1989.
5. Harris, Philip E., "Income Tax Consequences of Agricultural Credit Act of 1987" (20 pages) presented Ag Law Update sponsored by the American Bar Association and the U.S. Department of Agriculture Cooperative Extension Service, July, 1989.
6. Harris, Philip E., "Farm Income Taxation Update" (41 pages) presented at Farm Estate Planning and Business Organization sponsored by Illinois Institute For Continuing Legal Education, August, 1988.
7. Harris, Philip E., "1986 Tax Reform Act Update" (40 pages) presented at Agricultural Law Conference sponsored by Hamline University, June, 1988.
8. Harris, Philip E., "Farm Income Tax Planning Under the 1986 Tax Reform Act" (35 pages) presented at the 38th Annual Tax School of the Taxation Section of the Wisconsin Bar Association, December, 1987.
9. Harris, Philip E., "1986 Tax Reform Act" (176 pages) presented at the Iowa Accountants Association 40th Annual Tax Seminar and Convention, November, 1987.
10. Harris, Philip E., "Income Tax Consequences of Farm Financial Distress" (64 pages) presented to one meeting of Michigan tax practitioners sponsored by Michigan State University and two meetings of Kansas tax practitioners sponsored by Kansas State University in October, 1987.
11. Harris, Philip E., "Income Tax Consequences of Government Farm Programs" (30 pages) presented to Texas Society of Certified Public Accountants, June, 1987.
12. Harris, Philip E., "Farm Estate Planning in An Environment of Declining Asset Values," (65 pages) presented to the Probate and Trust Section of the Minnesota Bar Association, May, 1986.

13. Harris, Philip E., "Tax Consequences of Farm Financial Distress" (62 pages) presented to the Taxation Section of the Iowa Bar Association, May, 1986.
14. Harris, Philip E., "Income Tax Consequences of Farm Financial Distress" (58 pages) presented at meeting for Tax practitioners in New York sponsored by Cornell University, September, 1986.
15. Harris, Philip E., "Wisconsin Agricultural Law Update" (55 pages) and "Income Tax Consequences of Farm Financial Distress" (32 pages) presented at Representing Your Farm Client (8th Annual Agricultural Conference) by State Bar of Wisconsin, August 1986.
16. Harris, Philip E., "Income Tax Aspects of the Farm Crisis" (32 pages) presented at the General Practical Section seminar at the 1986 Midwinter Convention of the State Bar of Wisconsin, January 30, 1986.
17. Harris, Philip E., "Tax Planning for the Financially Distressed Farmer" (32 pages) presented at the 36th Annual Tax School by the State Bar of Wisconsin, December 5, 1985.
18. Harris, Philip E., "Net Operating Losses", "Alternative Minimum Taxes", "Insolvency and Bankruptcy" and "Filled in Forms" presented at 39th Annual Tax Seminar and Convention of the Accountants Association of Iowa, November 19, 1985.
19. Harris, Philip E., "Debt Discharge Income" (38 pages) and "Alternative Minimum Tax" (58 pages) presented at Tax Consequences of Agricultural Liquidations and Bankruptcies by Hamline University School of Law, September 13, 1985.
20. Harris, Philip E., "Wisconsin Agricultural Law Update" (36 pages) and "Federal Income Tax Consequences for Farmers in Financial Distress," (22 pages) presented at Representing Distressed Wisconsin Farmers by State Bar of Wisconsin, August 9, 1985.
21. Harris, Philip E., "Federal Income Tax Consequences for Farmers in Financial Distress," (12 pages) presented at Agricultural Lending: Legal and Economic Decision Making by University of Minnesota Agricultural Extension Service, May 30, 1985.
22. Harris, Philip E., "Tax Options for Farmers in Financial Distress," (12 pages) presented at Farm Financial Distress by Iowa State University Extension Service, January 10, 1985.
23. Harris, Philip E., "Imputed Interest on Installment Sales after the 1984 Tax Reform Act," (14 pages) presented at 35th Annual Tax School, by State Bar of Wisconsin, December 7, 1984.
24. Harris, Philip E., "When is Grain a Capital Asset?" (18 pages) presented at Representing Your Farm Credit, by State Bar of Wisconsin, August 10, 1984.
25. Harris, Philip E., "Installment Sale of a Farm," (19 pages) presented to the Weld County (Colorado) Bar Association by the University of Colorado Law School, May 24, 1984.
26. Harris, Philip E., "Agricultural Law" (88 pages) presented at The 1983 Fall Faculty Workshops by the University of Colorado Law School, November 5, 1983.
27. Harris, Philip E., "Wisconsin Agricultural Law Update" (34 pages) presented at Representing Your Farm Credit--1983 by State Bar of Wisconsin, August 5, 1983.
28. Harris, Philip E., "Estate Planning for the Elderly--Some Special Considerations" (28 pages) presented at Third Annual Program on Advising the Elderly Client by University of

Wisconsin-Extension and University of Wisconsin Law School, March 24, 1983.

29. Harris, Philip E., "Farm Business Planning: Initial Meeting with Client," (2 pages) (September 9, 1982); "Tax Consequences of Funding Marital Bequests" (17 pages) (January 13, 1983); and "Payment-in-Kind Tax Treatment Act of 1983 and Social Security Act Amendments of 1983" (23 pages) (May 12, 1983) at Agricultural Law Update 1982-83 by University of Wisconsin- Extension and University of Wisconsin Law School.
30. Harris, Philip E., "Estate Planning for Members of the Farm Family" (4 pages) at Representing Your Farm Client After ERTA by State Bar of Wisconsin, August 6, 1982.
31. Harris, Philip E., "Effect of the Economic Recovery Tax Act of 1981 on End-of-the-Year Income Tax Planning" (22 pages) (September 2, 1982); "Installment Sales and Deferred Contracts" (24 pages) (October 5, 1982); "Effect of the Economic Recovery Tax Act of 1981 on Estate and Gift Tax Planning (29 pages) (November 2 and 30, 1981); "Leasing" (49 pages) (March 8, 1982); and "Corporations" (13 pages) May 5, 1982 at Agricultural Law Update: A Monthly Dialogue by University of Wisconsin-Extension and University of Wisconsin Law School.
32. Harris, Philip E., "Estate Planning for the Elderly Client: Some Special Considerations" (27 pages) at Advising the Older Client by University of Wisconsin-Extension and University of Wisconsin Law School, October 30, 1980.
33. Harris, Philip E., "Liability to Employees" (18 pages) and "Social Security" (10 pages) at Agricultural Conference: Farm Corporations by University of Wisconsin-Extension and University of Wisconsin Law School, September 19, 1980.

Other Course Materials:

1. Harris, Philip E., "Farm Business and Estate Planning" (72 pages) presented at the 45th Annual Agricultural Credit School sponsored by Iowa State University and the Iowa Bankers Association, June, 1990.
2. Harris, Philip E., "Income Tax Update" (36 pages) presented to Farm Credit Services, St. Paul, Minnesota, September, 1988.
3. Harris, Philip E., "Estate Planning" (52 pages) at Personal Financial Planning School by Credit Union National Association, August 24, 1988, August 11, 1988, August 13, 1986, August 15, 1985, August 16, 1984, August 3-4, 1983, August 4-5, 1982, August 6, 1981.
4. Harris, Philip E., "Income Tax Consequences of Farm Financial Distress" (58 pages) presented to the Farm Management Faculty of North Carolina State University, May 12-13, 1986.
5. Harris, Philip E., "Tax Options for Farmers in Financial Distress" (12 pages) at Farm Credit Advisory Training Program by State of Wisconsin Department of Agriculture, Trade and Consumer Protection, August 22, 1985 and December 18, 1984.
6. Harris, Philip E., "Tax Implications of Debt Restructuring" at Farm Advocates Training Seminar by State of Minnesota Department of Agriculture, February 28, 1985.
7. Harris, Philip E., "Secured Transactions" (3 pages) at Financial Planning for Agricultural Lenders by University of Wisconsin- Extension, November 8 and 9, 1984.
8. Harris, Philip E., "Tax Consequences of a Disaster" at Tornado Seminar by University of

Wisconsin-Extension, June 19 and 20, 1984.

9. Harris, Philip E., Robert R. Pekowsky and Neal E. Schmidt, Family Estate Planning in Wisconsin (Harris wrote 50% of the 101 page material) by University of Wisconsin-Extension and University of Wisconsin Law School, May 10, 17, 24 and 31, 1983; May 3, 10, 17 and 24, 1982; May 5, 12, 19 and 26, 1981; and April 30, May 7, 14 and 21, 1980.
10. Harris, Philip E., "Taxation of Manure Storage Facilities" (4 pages) at Water Quality Training Program by University of Wisconsin-Extension, May 25 and 26, 1983.
11. Harris, Philip E., Farm Corporations (14 pages) by Dodge County Bar Association, March 2, 1983.
12. Harris, Philip E., "Tax Law Changes Affecting the Dealer" (9 pages) at 1983 Fertilizer, Aglime and Pest Management Conference by University of Wisconsin-Extension, Wisconsin Fertilizer and Chemical Association, Wisconsin Environmental Pest Management Association and Wisconsin Aglime Association, January 18, 1983.
13. Harris, Philip E., Estate Planning after the Economic Recovery Tax Act of 1981 for Eau Claire County Rural Development Council, March 18, 1982.
14. Harris, Philip E., and Robert A. Luening, ERTA Update (Harris wrote almost all of the 72 pages) by University of Wisconsin- Extension and University of Wisconsin Law School, January 29, 1982.
15. Harris, Philip E., Farm Law (11 pages) four University of Wisconsin Extension county level meetings for farmers, February, 16 and 17, 1982.
16. Harris, Philip E., "Tools to Choose From in Transfer of the Farm Estate to the Younger Generation," (2 pages) at Farm Estate Planning Workshop, by Manitowoc County Extension, February 3, 1982.
17. Ambrosius, John, Philip E. Harris and Robert A. Luening, Farm Business Arrangements (Harris wrote 50% of the 152 pages) by University of Wisconsin Extension and University of Wisconsin Law School, November 16, 23 and 30, December 7 and 14, 1981; November 17 and 24, December 1, 8 and 15, 1980.
18. Harris, Philip E., Economic Recovery Tax Act of 1981 (50 pages) at University of Wisconsin-Extension Western District Agent Training Session, November 12, 1981.
19. Harris, Philip E., Robert A. Luening and Karen P. Goebel, 1981 Law Update (Harris wrote 7 of the 15 pages) by University of Wisconsin-Extension and University of Wisconsin Law School, September 18, 1981.
20. Dahl, Wilmer A., and Philip E. Harris, Estate for the Family Farm Business (Harris wrote 50% of the 57 pages), by Doane Farm Management Services, February 20 and 27, 1981.
21. Harris, Philip E., Selected Issues in Farm Estate Planning (2 pages) by Oshkosh Area Estate Planning Council, November 21, 1980.
22. Harris, Philip E., "Use of Corporations in Farm Estate Planning" (4 pages) at Quad State Farm Management Workshop by University of Illinois, Iowa State University, University of Minnesota and University of Wisconsin-Extension, April 30, 1980.

I. Book Review:

1. Uchtmann, Donald L. et al., Agricultural Law: Principles and Cases, McGraw-Hill Book Company, American Journal of Agricultural Economics, 64 (1982): 169.

J. Articles Reviewed:

1. "Impacts of Tax Reform on Earnings from Patronage of Cooperatives and Investor Owned Firms" submitted to Economic Issues.
2. "The Economics of the Law" submitted to Iowa State University Press.
3. "Effects of Income Tax Progressivity on Land Buy and Sell Decisions and the Tax Act of 1981" submitted to the North Central Journal of Agricultural Economics, August, 1982.
4. "Optimal Election by Forest Estates of Certain Federal Estate Tax Provisions: Special Use Valuation, Tax Deferral and Extension of Payment" submitted to Land Economics, June, 1981.

RESEARCH AND PUBLICATIONS IN PROGRESS

I am currently working on a variety of income tax issues that affect farmers. Subjects I am researching include the I.R.C. '179 expense election, the treatment of share leases under the passive loss rules, the effect of the 1990 Farm Bill on tax planning and information filing requirements for grain elevators.

RESEARCH SUPPORT

- A. "The Impact of Laws Affecting Farm Partnerships on the Structure of Agriculture," (HATCH Project). 1980: \$4,300; 1980-81: \$8,200; 1981-82: \$8,800.
- B. "Laws Affecting Property Owners and Users," (HATCH Project). 1982-1983: \$9,000; 1983-1984: \$9,659; 1984-1985: \$11,672; 1985-1986: \$12,000.

TEACHING PROGRAM

A. I taught the following law school courses.

<u>Course</u>	<u>Year/Semester</u>	<u>Law School</u>
Basic Income Taxation	1990-91/1	University of WI
	1986-87/2	
	1986-87/1 1985-86/1	
Farm Business and Estate Planning	1983-84/2	University of Colorado
Wills and Trusts	1983-84/2	University

of Colorado

Basic Income Taxation

1983-84/1

University
of Colorado

B. The undergraduate courses I taught at the University of Wisconsin-Madison, the semester they were offered, the number of students enrolled and the summary of the student evaluations are reported in the table below:

<u>Evaluation</u> Course <u>Number</u>	Title of <u>Course</u>	<u>Scores from Course</u>		No. of <u>Students</u>	<u>(Question)</u>				
		Semester/ <u>Year</u>			13	15	17	18	21
Ag Econ 336	Farm Law	II/89-90		28	4.88	5.00	4.36	4.92	4.88
	Department Average				4.15	4.54	3.89	4.25	4.30
Ag Econ 336	Farm Law	II/88-89		41	4.51	4.95	4.46	4.72	4.72
	Department Average				4.07	4.54	3.85	4.22	4.31
Ag Econ 336	Farm Law	II/87-88		42	4.3	4.8	4.0	4.3	4.5
	Department Average				3.9	4.5	3.9	4.2	4.3
Ag Econ 336	Farm Law	II/86-87		59	4.5	4.7	4.3	4.4	4.5
	Department Average				3.9	4.5	3.8	4.1	4.1
Ag Econ 336	Farm Law	II/85-86		86	4.2	4.8	4.0	4.5	4.5
	Department Average				3.7	4.4	3.7	4.0	4.0
Ag Econ 336	Farm Law	II/84-85		93	4.4	4.8	4.0	4.5	4.5
	Department Average				3.8	4.3	3.8	3.9	4.0
Ag Econ 336	Farm Law	II/82-83		107	4.1	4.5	3.8	4.3	4.4
	Department Average				3.7	4.3	3.6	3.8	4.0
Ag Econ 336	Farm Law	II/81-82		113	3.9	4.6	3.7	4.0	4.1
	Department Average				3.6	4.0	3.3	3.5	3.6
Ag Econ 336	Farm Law	II/80-81		85	3.9	4.6	3.8	4.3	4.3
	Department Average				3.8	4.2	3.7	3.8	3.9
Ag Econ 336	Farm Law	II/79-80		62	3.8	4.4	3.6	3.9	4.1
	Department Average*				3.5	4.1	3.5	3.6	3.7

* Average for courses below the 500 level; a score of 5 is the highest possible.

The Department uses a standard course evaluation system containing approximately 23 questions. The five questions that we consider the most important are:

13. Would you recommend this course to a friend?
15. What proportion of the lectures were clear and well prepared?
17. In comparison with other courses at UW-Madison, how useful have the lectures been for learning the subject matter?
18. How would you rate the instructor in this course?
21. Would you recommend this professor to a friend?

C. Short Courses:

<u>Evaluation</u> Course <u>Number</u>	Title of <u>Course</u>	<u>Scores from Course</u> Semester/ <u>Year</u>	No. of <u>Students</u>	(Question)				
				<u>13</u>	<u>15</u>	<u>17</u>	<u>18</u>	<u>21</u>
FISC	Farm Law	II/89-90	48	3.95	4.65	3.92	4.31	4.11
	Department Average			3.13	3.18	2.79	3.00	3.03
FISC	Farm Law	II/88-89	55	4.55	4.78	4.09	4.53	4.41
	Department Average			3.34	3.78	3.09	3.28	3.29
FISC	Farm Law	II/87-88	25	4.4	4.7	4.0	4.4	4.5
	Department Average			3.7	4.1	3.3	3.6	3.6
FISC	Farm Law	II/86-87	49	4.0	4.6	4.0	4.1	4.0
	Department Average			4.0	4.4	3.6	4.0	3.9
FISC	Farm Law	II/85-86	52	N/A				
FISC	Farm Law	II/84-85	75	N/A				

D. I have also presented lectures in:

Farm and Industry Short Course Jan. 6-10, 1986	R. Luening	Lecture on depreciation
AGEC 420 1981-83	G. Peterson	Lecture on net operating losses
College Week for Women 1981-87	K. Goebel	Lecture on trusts
Farm and Industry Short Course #III 1981-83	G. Peterson	Lecture on estate planning
AGEC 325 1980	R. Weigle	Lecture on life insurance depreciation
Lecture on Course Jan. 6-10, 1986		
AGEC 420 1981-83	G. Peterson	Lecture on net operating losses
Farm and Industry Short Course #III 1981-83	G. Peterson	Lecture on estate planning

AGEC 325 1980

R. Weigle

Lecture on life
insurance**E. Continuing Legal Education Courses Taught (other than those for which material were written as reported under Research and Publications above).**

<u>Program</u>	<u>Sponsor</u>	<u>Dates</u>	<u>Enrollment</u>
"Income Tax Workshop Update"	U.W. Extension	Jan. 18, 1991	1,100
"Income Tax Workshop"	U.W. Extension	Nov.-Dec., 1990	2,098
"Income Tax Workshop"	Iowa State Univ.	Nov.-Dec., 1990	1,500
"Income Tax Workshop Update"	U.W. Extension	Jan. 20, 1989	1,100
"Income Tax Workshop"	U.W. Extension	Nov.-Dec., 1989	2,093
"Income Tax Workshop"	Iowa State Univ.	Nov.-Dec., 1989	1,450
"Income Tax Workshop Update"	U.W. Extension	Jan. 15, 1988	1,200
"Income Tax Workshop"	U.W. Extension	Nov.-Dec., 1988	2,050
"Income Tax Workshop"	Iowa State Univ.	Nov.-Dec., 1988	1,400
"Income Tax Workshops"	U.W. Extension	Nov.-Dec. 1987	2,150
"Income Tax Workshops"	Iowa State Univ.	Nov.-Dec. 1987	1,350
"Income Tax Workshop Update"	U.W. Extension	Jan. 16, 1987	1,000
"Income Tax Workshop"	U.W. Extension	Nov.-Dec. 1986	2,050
"Income Tax Workshop"	Iowa State University	Nov.-Dec. 1986	1,300
"1986 Tax Reform Act"	Iowa Accountants Association	Nov. 18, 1986	200
"Income Tax Workshop Update"	U.W. Extension	Jan. 10, 1986	1,000
"Income Tax Workshop"	U.W. Extension	Nov.-Dec. 1985	1,650
"Income Tax Workshop"	Iowa State University	Nov.-Dec. 1985	1,350

"Tax Consequences of Farm Financial Distress"	National Lawyer's Guild	Nov. 9, 1985	25
"Income Tax Workshop Update"	U.W. Extension	Jan. 10, 1985	975
"Income Tax Workshops"	U.W. Extension	Nov.-Dec., 1984	1,790
"Income Tax Workshops"	Iowa State Univ.	Nov.-Dec., 1984	1,325
"Partnership Taxation"	U.W. Dept. of Ag. Econ.	Oct. 15,22,28, 29, 1984	166
"Income Tax Workshop Update"	U.W. Dept. of Law Extension	Jan. 27, 1984	700
"Income Tax Workshops"	Iowa State University	Nov. & Dec. 1983	1,300
"Income Tax Workshop Update"	U.W. Dept. of Law Extension	Feb. 18, 1983	73
"Income Tax Workshops"	Iowa State University	Nov. & Dec., 1982	700
"Income Tax Workshops"	I.R.S., Wis. Dept. of Rev., U.W. Extension	Nov. & Dec., 1982	1,900
"Income Tax Workshops" (Farm & Small Business)	I.R.S., Wis Dept. of Rev., U.W. Extension	Nov. & Dec., 1981	1,857
"Income Tax Workshop" (Farm & Small Business)	I.R.S., Wis. Dept. of Rev., U.W.-Extension	Nov. & Dec., 1980	1,683

F. Extension Programs Taught (Other than those for which materials were written as reported under Research and Publications above).

1. National

<u>Program Title</u>	<u>Clientele</u>	<u>Dates</u>	<u>Enrollment</u>
"Economic Study of Capital in Agriculture"	National Cattlemen's Association	Sept. 11, 1985	40

2. Regional

<u>Program Title</u>	<u>Clientele</u>	<u>Dates</u>	<u>Enrollment</u>
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Implications of Chapter 12 and the Tax Reform Act: Planning Strategies for Farmers	North Central Regional Extension Farm Management Committee	17 May 13, 1987	20
Videotape on "NCR Educational Materials Project"	Extension Employees	Jan. 31, 1985	N/A

3. State

<u>Program Title</u>	<u>Clientele</u>	<u>Dates</u>	<u>Enrollment</u>
"Farm Income Tax Update"	Farm Managers	Oct. 20, 1990	20
"Income Tax Update"	Farm Tax Practitioners	May 18, 1990	10
"Farm Income Tax Update"	Tax Preparers	July 26, 1988	6
"Planning Under the New Tax Laws"	Cattle Feeders	Jan. 22, 1988	10
"Planning Under the New Tax Laws"	Cattle Feeders	Jan. 8, 1988	20
"Implications of New Tax Laws"	Wisconsin Tax Practitioners	Oct. 23, 1987	8
"Vocational Technical School Instructor Training"	Vocational Technical School Instructors	Oct. 21-22, 1987	40
"Marital Property Law"	Morning Glory Farms Members	Oct. 21, 1987	30
"Capitalization of Preproduction Expenses"	County Agents	Oct. 12, 1987	Unknown
"Farm Leases"	County Extension Staff	Sept. 24, 1987	50
"Legislative Seminar"	Wisconsin Legislature	Apr. 9, 1987	40
"Effect of New Tax Laws on Sheep Producers"	Wisconsin State Sheep Convention Association	Mar. 27, 1987	60
"Effect of New Tax Laws on Campground Owners"	Wisconsin Camp Ground Owner's Association	Mar. 13, 1987	60
"1986 Tax Reform Act"	Ag Lenders	Jan. 14, 1987	40

"Income Tax Consequences of Farm Financial Distress"	Fox Valley Farm Mgt. Association	Oct. 17, 1986	20
"1986 Tax Reform Act"	County Agents	Oct. 13, 1986	Unknown--no registration
"Net Operating Losses and Farm Financial Distress"	Farm Managers	Sept. 24, 1986	7
"Exploring Today's Critical Life Insurance Issues in Farm Estate Planning"	Insurance Agents	Aug. 4, 1986	45
"Income Tax Consequences of Farm Financial Distress"	Wisconsin State Farm Mediators	June 27, 1986	25
"Commodity Certificates"	Farmers	June 13, 1986	Unknown--no registration
"Advising Elderly Clients: Estate Planning"	ETN	May 15, 1986	300
"Marital Property Law"	Farmers	April 1, 1986	25
"Effects of Policies and Taxes on Farm Prices"	Farmers	March 18, 1986	25
"Tax Consequences of Farm Financial Distress"	County Agents	Nov. 5, 1985	15
"Farm Income Tax Management"	Farmers & County Agents (via ETN)	Oct. 30, 1985	N/A
"1985 Tax Bill Considerations"	Wisconsin Poultry Association	Oct. 8, 1985	50
"Tax Consequences of Farm Financial Distress"	Vocational	Sept. 26, 1985	40
"Exploring Today's Critical Life Insurance Issues in Farm Estate Planning"	Insurance Agents	Aug. 13, 1985	45
"How the New Inheritance Law Affects You"	Wisconsin Assoc. of Campground Owners	March 29, 1985	35
"Tax Management for Farmers"	Farmers	Oct. 29, 1984	N/A
"Tax Reform Act of 1984"	County Agents	Oct. 12, 1984	N/A
"Farm Leases"	Vocational Agric.	July 4, 5,	

Inst. 1984 30

4. County

<u>Program Title</u>	<u>County</u>	<u>Dates</u>	<u>Enrollment</u>
"Legal Considerations of Farm Transfers"	Chippewa, Pepin Dunn, Eau Claire	Feb. 5, 1991	100
"Legal Considerations of Farm Transfers"	Outagamie	Jan. 30, 1991	15
"Income Tax Planning"	Pepin	Jan. 4, 1991	35
"Income Tax Planning"	Chippewa	Jan. 3, 1991	40
"Farm Estate and Transfer Planning"	Waupaca	Mar. 28, 1990	55
"Farm Estate and Transfer Planning"	Fond du Lac	Feb. 20, 1990	50
"Farm Estate and Transfer Planning"	Clark	Feb. 1, 1990	35
"Farm Income Tax Management"	Outagamie	Jan. 31, 1990	50
"Farm Income Tax Management"	Dane	Jan 29, 1990	40
"Farm Income Tax Management"	Waukesha	Jan 11, 1990	25
"Farm Income Tax Management"	Jefferson	Jan. 11, 1990	20
"1986 Tax Reform Act"	Dunn	Jan. 14, 1987	40
"Marital Property Law"	Outagamie	April 1, 1986	25
"Tax Consequences of Disasters"	Dodge	June 19, 1984	20
"Tax Consequences of Disasters"	Dane	June 20, 1984	30
"Farm Law"	Jefferson, Dodge Waukesha & Washington	Feb. 17 & 18, 1982	85
"Farm Estate Planning"	Manitowoc	Feb. 3, 1982	30
"Marital Prop. Reform"	Oneida	Nov. 23, 1981	20
"Marital Prop. Reform"	LaCrosse	July 20, 1981	15
"Marital Prop. Reform"	Fond du Lac	June 9, 1981	30

"Marital Prop. Reform"	Bayfield	May 14, 1981	10
"Marital Prop. Reform"	Monroe	May 6, 1981	8
"Marital Prop. Reform"	Jefferson	April 2, 1981	30
"Farm Estate & Business Planning: Partnerships & Corp."	Dunn	March 11, 1981	40
"Estate Planning" Dairy School for Farm Workers	Eau Claire & Chippewa	March 10, 1981	30
"Estate Planning & Marital Property" Iowa Co. Farm Wives Annual Meeting	Iowa	Nov. 5, 1980	300
"Farm Partnerships & Corp."	Dunn	March 25, 1980	60
"Estate Planning & Marital Property Reform	St. Croix	March 25, 1980	40
"Wills and Trusts"	Pierce	March 24, 1980	30
"Farm Partnerships & Corp."	Pepin	March 24, 1980	30
"Farm Family Estate Planning Workshop"	Shawano	March 13, 1980	250

SERVICE

A. Professional

1. Committees

Wisconsin Bar Association

Board of Directors of the Taxation Section, 1986 -1989, 1990 - 1993

American Bar Association

Agricultural Law Committee of the General Practice Section

Vice-Chair, 1990

National Extension Advisory Committee on Farm Income Taxation

1983-present

American Agricultural Law Association

President 1987 - 1988

Board of Directors 1982 - 1985

Newsletter Liaison 1983 - 1984

Tax Conference Call Chair 1981 - present

Membership Committee Chair 1981 - 1982

American Agricultural Economics Association
 Foundation Committee 1982 - 1984
 Alternative Publications Committee 1983 - 1984

Farm and Industry Short Course Committee 1984-present

CALS Scholarship Committee - 1986-present

2. Organizations

American Bar Association
 Wisconsin Bar Association
 Dane County Bar Association
 Iowa Bar Association
 American Agricultural Law Association
 American Agricultural Economics Association

3. Legal Presentations/Consultations

<u>Group</u>	<u>Topic</u>	<u>Dates</u>
Governor's Commission on Agriculture	Taxation	Feb.-June 1985
State and Local Affairs Comm. of Wis. State Senate	Transfer Tax on Farmland	Dec. 9, 1981
Wis. Legislators and Staff	Aggie Bonds	Sept. 10, 1981
Wis. Poultry Assoc. Advisory Committee	Use Tax on Vaccines	Jan. 7, 1981
Wis. Dept. of Ag. Right to Farm Committee	Nuisance Law	Sept. 11, 1980

B. Public

1. Public Speeches (other than those for which I prepared materials that are reported under Publications and Research above).

<u>Group or Meeting</u>	<u>Location</u>	<u>Topic</u>	<u>Dates</u>	<u>Enrollment</u>
Agricultural Economics Club	Madison	Farm Financial Distress	March 12, 1986	20
Masons	Stoughton Wis.	Estate Planning	May 3, 1983	22
Lake Shore Farm Mgt. Assoc. Annual Mtg.	Valdery	Farm Law	Dec. 2, 1982	450
Wis. Dairy Herd Improve Cooperative Losses	Madison	Net Operating	Sept. 13, 1982	6
Wis. Chapter of Rural	Madison	Estate	May 12, 1982	31

Appraisers and Farm Managers		Planning After ERTA		
Eau Claire County Rural Development Planning Council	Eau Claire	Estate After ERTA	Mar. 18, 1982	22
State and Local Affairs Committee of Wis. State	Madison	Transfer Tax on Farmland	Dec. 9, 1981	6
Wis. Legislators and Staff	Madison	Aggie Bonds	Sept. 10, 1981	40
Wis. Gift Cheese Assoc.	Madison	Estate Planning for Small Businesses	Feb. 5, 1981	40
Wis. Soybean Assoc. Annual Meeting	Madison	Transfer of Assets	Jan. 27, 1981	20
Wis. Women in Agriculture	Lancaster	Farm Business Organization	Nov. 18, 1981	100
Rural Development Alternatives	Green Bay	Land Use Policies	Nov. 15, 1981	40

2. Radio and Television Programs

<u>Program Title</u>	<u>Station</u>	<u>Date & Time</u>	<u>Topic</u>
Larry Meiller's Show	WHA Radio	Jan. 28, 1991 12:00-1:00	Estate Planning
Larry Meiller's Show	WHA Radio	Nov. 5, 1990 12:00-1:00	Estate Planning
Larry Meiller's Show	WHA Radio	Jan. 20, 1987 12:00-1:00	New Tax Laws
Wis. Hear & Now	WHA Radio	Jan. 16, 1986 12:00-1:00	Estate Planning
Wis. Hear & Now	WHA Radio	Dec. 23, 1985 12:00-1:00	End of the Year Tax Planning
Wis. Hear & Now	WHA Radio	Aug. 21, 1985 12:00-1:00	Marital Property
Farm Crisis '85: Strategies on Survival	WHA TV	April 18, 1985 8:00-9:00 p.m.	Bankruptcy
Wis. Hear & Now	WHA Radio	Jan. 29, 1985 12:00-1:00	Estate Planning

Wis. Hear & Now	WHA Radio	Oct.12, 1984 12:00-1:00	Trespass
Wis. Hear & Now	WHA Radio	Sept. 6, 1984 12:00-1:00	Wills
Wis. Hear & Now	WHA Radio	Apr. 25, 1983 12:00-1:00	Wills
Agriculture Today	WKOW-TV	April 8, 1983 10:15-10:30	Payment in Kind Program
Wis. Hear & Now	WHA Radio	Apr. 8, 1982	Estate
Midday	WISC-TV	Nov. 4, 1981	Farm Business
Wis. Hear & Now	WHA Radio	Oct. 13, 1981 12:00-1:00	Farm Business Arrangements
NewsScene 15	WMTV	Sept. 9, 1981	Wisconsin Inheritance Tax
Dick Goldberg Show	WHA Radio	Aug. 27, 1981	Estate Planning
Margaret Andreasen Show	WHA Radio	Aug. 11, 1981	Estate Planning
Tape for Spots	WTSO Radio	July 15, 1981	Estate Planning
Wis. Hear & Now	WHA Radio	Apr. 27, 1981	Marital Property
Dialogue	WHA Radio	March 26, 1981	Estate Planning
Midday	WISC-TV	Nov. 3, 1980 12:00-12:30	Farm Business Arrangements
Midday	WISC-TV	Apr. 23, 1980 12:00-12:30	Estate Planning
Wis. Hear & Now	WHA Radio	Apr. 21, 1980 12:00-1:00	Estate Planning

C. Community

Mt. Olive Lutheran Church Foundation, Board of Trustees
Secretary

Mt. Olive Lutheran Church Building Committee
Member