

*Neil E. Harl*

Neil E. Harl is Charles F. Curtiss Distinguished Professor in Agriculture and Emeritus Professor of Economics at Iowa State University, Ames, Iowa. He is a member of the Iowa Bar. Dr. Harl was Director of the Center for International Agricultural Finance from 1990 through 2004. He received a B.S. from Iowa State University in 1955, a J.D. from the University of Iowa in 1961 and a Ph.D. in economics from Iowa State University in 1965. His major fields of law interest include estate planning and taxation, business planning and agricultural law.

Dr. Harl has published widely including 29 books; more than 400 professional articles and bulletins; and more than 850 articles in farm and financial publications. He is author of the 15-volume treatise, *Agricultural Law, Farm Income Tax Manual*, and the single volume *Agricultural Law Manual*; co-author (with Roger McEowen) of three Tax Management Portfolios—*The Family-Owned Business Deduction, Reporting Farm Income* and *Taxation of Cooperatives* and co-author with Professor McEowen of *Principles of Agricultural Law*.

He has received more than 30 major awards including the USDA Superior Service Award in 1987; the President's Award from the Iowa State Bar Association in 1991; Charles A. Black Award from the Council for Agricultural Science and Technology in 1997, for effectiveness in communicating with the public; the Distinguished Service to Agriculture award from the Chicago Farmers Club in 1999, the *Wallaces Farmer* Iowa Master Farmer Award for Exceptional Service to Agriculture in 2000; the Speaker of the Year Award by the National Society of Accountants in 2000; the Presidential Service Award from Iowa State University in 2002; and Award for Service to American and World Agriculture, National Association of County Agricultural Agents in 2006.

Dr. Harl has served on six federal advisory bodies -- a Farm Tax Reform Task Force for the U.S. Department of the Treasury in 1967; the Commissioner's Advisory Group (Commissioner of Internal Revenue) in 1979-80; the USDA Farm Structure Task Force in 1980; the Office of Technology Assessment, Technical Advisory Committee, by Congressional Appointment, 1987-1995 (chair in 1993-94); the USDA Advisory Committee on Agricultural Biotechnology, 2000-2002; and the Commission on Federal Payment Limitations in Agriculture, 2002-2003.

December, 2006.