4 1 S T   A N N U A L

Tax and Business Planning Seminar

Tuesday, October 30, 2018

Houston Marriott Westchase
2900 Briarpark Drive
Houston, TX 77042

Chamberlain Hrdlicka
Attorneys at Law

HOUSTON • ATLANTA • PHILADELPHIA • SAN ANTONIO

Chamberlain Hrdlicka
Attorneys at Law

41ST ANNUAL

Tax and Business Planning Seminar

CLE/CPE CREDIT RECOMMENDED
Texas CPAs: 6 hours recommended
Texas Attorneys: 5 hours recommended

Register online: www.chamberlainlaw.com/news-eventsrsvp-Houston_Tax_and_Business_Planning_Seminar.html

ADVANCE REGISTRATION: $150

Additional $25 for On-Site Registration

Written materials, including outlines of all workshops, will be provided:

11:00am	Registration Begins
11:30am – 1:00pm	Complimentary Lunch
Noon – 1:00pm	Luncheon Presentation
1:05pm – 5:30pm	Workshops
5:30pm – 6:30pm	Reception

Our sound business understanding and comprehensive legal experience work for you and your clients. For over 50 years, Chamberlain, Hrdlicka, White, Williams & Aughtry has been producing results in all areas of practice.

AREAS OF PRACTICE INCLUDE:

ADMIRALTY LAW
CIVIL RIGHTS
COMMERCIAL LITIGATION
CONSTRUCTION LAW
CORPORATE, SECURITIES & FINANCE
EMPLOYEE BENEFITS
ENERGY
ERISA
ESTATE PLANNING
EXEMPT ORGANIZATIONS
IMMIGRATION
INTELLECTUAL PROPERTY
LABOR AND EMPLOYMENT LAW
REAL ESTATE
TAX LITIGATION AND CONTROVERSY
TAX PLANNING
WHITE COLLAR CRIMINAL DEFENSE

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1200 Smith Street
Suite 1400
Houston, TX 77002
800.342.5829

ATLANTA
191 Peachtree Street, NE
Forty-Sixth Floor
Atlanta, GA 30303
800.800.0745

PHILADELPHIA
300 Conshohocken State Rd.
Suite 570
West Conshohocken, PA 19428
610.772.2300

SAN ANTONIO
112 East Pecan St.
Suite 1450
San Antonio, TX 78205
210.253.8383

FACULTY

JERRY AUGUST

Wharton School of the University of Pennsylvania (B.S. & B.A. 1974); University of Pittsburgh School of Law (J.D. 1977); New York University School of Law (LL.M, Taxation, 1980)

BRETT T. BERLY

University of Texas at Austin (B.A., *cum laude*, 2001); University of Texas School of Law (J.D., *cum laude*, 2005)

LARRY CAMPAGNA

University of Texas at Austin (B.A., 1974); University of Texas at Austin (J.D., 1977)

KAILI CUSACK

University of Texas at Austin (B.A., high honors, 2012); Texas Tech University School of Law (J.D., magna cum laude, 2015); New York University School of Law (LL.M. in Taxation, 2017)

ALY DOSSA

B.S., first class honors, Engineering Chemistry, and B.S., with distinction, Computer Science, Queen's University, Canada (2001); J.D., University of Houston Law Center (2005)

JACK ECKELS

Texas A&M University (B.B.A., 1969); University of Texas School of Law (J.D., 1972); New York University (LL.M, Taxation, 1974)

NIMA FARZANEH

University of Texas at Austin (B.A. in Economics, 2003); South Texas College of Law (J.D., *cum laude*, 2011); Georgetown University Law Center (LL.M. in Taxation, with distinction, 2012)

ALISSA GIPSON

Texas A&M University (B.A., 2011, magna cum laude); University of Houston Law Center, (J.D., 2016); University of Houston Law Center (LL.M., Taxation, 2017, magna cum laude)

HABEEB (HOBBS) GNAIM

University of St. Thomas (B.B.A. in Economics, *summa cum laude*, 2000); Southern Methodist University Dedman School of Law (J.D., 2003); Georgetown University Law Center (LL.M. in Taxation, with distinction, 2004)

PHYLLIS A. GUILLORY

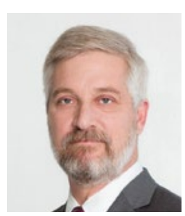
Louisiana State University (B.S., *summa cum laude*, 1991); University of Texas (J.D., with honors, 1994)

PETER A. LOWY

Hobart and William Smith Colleges (B.A., with honors, 1992); Tulane University Law School (J.D., *cum laude*, 1995); New York University School of Law (LL.M., 1997)

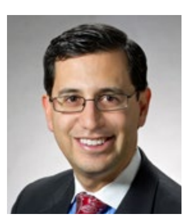
MICHAEL B. OVERSTREET

Texas A&M University (B.B.A., *cum laude*, Accounting, 2009); Texas A&M University (M.S., Accounting, 2009); University of Texas School of Law (J.D., 2012)



JOSHUA A. SUTIN

Lewis & Clark College (B.A., Philosophy, 1991); University of New Mexico School of Law (J.D., 1997); University of Florida College of Law (LL.M., Taxation, 1998)



JUAN F. VASQUEZ, JR.

University of Texas at Austin, McCombs School of Business (B.B.A., 1998); University of Houston Law Center (J.D., 2001); New York University School of Law (LL.M. in Taxation, 2002)

AGENDA

WORKSHOPS

Customize your experience by choosing four afternoon workshops. Choose two workshops from Group I and two workshops from Group II and indicate your selections on your registration form.

Group I (Select 2 options)

GROUP IA

Judicial Highlights

A timely review of the past year's most significant court decisions on federal and state tax issues, including the Supreme Court's landmark opinion in South Dakota vs. Wayfair and its implications.

Presenters: Juan F. Vasquez, Jr., Peter A. Lowy and Alissa Gipson

GROUP IB

Simplicity – The Estate Planner's "White Whale": Planning Ideas for the (Currently) Non-Taxable Estate

Traditionally, estate planners have recommended a number of techniques to avoid, defer, or minimize the estate tax. However, as the estate and gift tax exemption amount continues to increase and the bar for wealth moves north, a greater number of couples may fall into the "moderately wealthy" category. The first part of this presentation will discuss advantages and disadvantages of the traditional estate planning tools in light of the higher exemption amount as well as techniques that practitioners can use to adapt the traditional estate planning tools to a new tax environment. The second part of this presentation will focus on what options the surviving spouse may have to change the estate plan and address the potential gift tax, generation skipping transfer tax, and income tax consequences that should be carefully considered when changing the estate plan.

Presenters: Brett T. Berly and Kaili Cusack

GROUP IC

Just When You Thought You Had It Figured Out: Revisiting Choice of Entity and Structuring M&A Transactions in Light of Recent Tax Law Changes

This presentation will highlight recent tax law changes and their potential impact on choice of entity and M&A transaction structures, including a discussion of planning considerations and strategies.

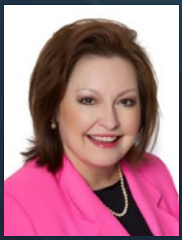
Presenters: Habeeb "Hobbs" Gnaim and Nima Farzaneh

GROUP ID

Top Employee Benefit Issues for CPAs – 2018/2019

We will review the top employee benefit law changes that every CPA should know in order to help their clients. This lecture will provide a legal review of ERISA, Internal Revenue Code, and related employee benefit laws impacting plan sponsors and fiduciaries this year and next year. In addition, the presentation can be used as a checklist by a CPA to assist plan sponsors and fiduciaries on employee benefit plan compliance. Examples of issues to be discussed are recent tax law changes impacting employee benefit plans, fiduciary duties under ERISA, HIPAA privacy and security, nonqualified deferred compensation trends, Affordable Care Act compliance, etc.

Presenter: Joshua Sutin



LUNCHEON SPEAKER

Minerva Perez
Journalist/Author

Group II (Select 2 options)

GROUP IIE

Finding Your Way Out of the Labyrinth of Section 199A

Section 199A (passed under the Tax Cuts and Jobs Act) introduced an elaborate maze of rules and formulas to determine whether a taxpayer qualifies to deduct 20 percent of certain income derived from certain pass-through trades or businesses. Taxpayers and practitioners were often left with more questions than answers. Recently, the IRS issued guidance attempting to address several of the more nuanced and subtle questions relating to Section 199A. Does the new guidance clarify or only complicate Section 199A? Join us in this presentation to find out.

Presenters: Jack P. Eckels and Michael B. Overstreet

GROUP IIF

Advising Oranges in an Apple World

The tax law passed in late 2017 has many provisions directly targeting big IP companies such as Apple for their perceived tax abuses. The law was written broadly so that it impacts many smaller companies such as intellectual property (IP) focused start-ups and other entities that develop IP as part of their business plan. This section will discuss optimal planning for such companies – such as where title to the IP should be held, how IP should be licensed between entities within a company, and how to structure a company in preparation for a capital raise – from a legal, tax, and practical perspective.

Presenters: Aly Dossa and Phyllis Guillory

GROUP IIG

Tax Controversy: Current Developments and Hot Topics

This presentation will focus on hot issues in the tax controversy arena, including: IRS enforcement priorities and staffing challenges; the new national fraud program at SBSE; changes at the IRS Appeals Office and the U.S. Tax Court; passport revocation for delinquent payment cases; Collection Due Process developments; the continued IRS war on income taxes from foreign activities; cryptocurrency and other new developments.

Presenter: Larry A. Campagna

GROUP IIH

Advising Partners and Partnerships Under the New Centralized Partnership Audit Rules: The Need to Amend Partnership and LLC Operating Agreements

Mr. August will explain the key features of the centralized partnership audit rules, which set forth a three-track system of statutory and regulatory rules for determining the procedures by which the IRS audit and resolution of areas for disagreement are resolved, including through the trial phase. The discussion will stress the need for all partnership and LLC operating agreements to have adequate provisions that take into account these new IRS auditing procedures.

Presenter: Jerry August

REGISTRATION FORM

41ST ANNUAL TAX AND BUSINESS PLANNING SEMINAR Tuesday, October 30, 2018

Registration may be completed online at www.chamberlainlaw.com/news-eventsrsvp-Houston_Tax_and_Business_Planning_Seminar.html

Alternatively, you may fill out the form below and mail it along with a check/money order payable to:

Chamberlain Hrdlicka, Attention: Tiffiny Fayle, 1200 Smith Street, Suite 1400, Houston, Texas 77002

Forms may also be faxed with credit card information to: 713.658.2553

REGISTRATION FEES

Early registration (prior to October 26, 2018): $150 • On-site registration: $175

Mr./Ms. ______________________ Firm ______________________

Title ______________________ ☐ CPA ☐ Attorney ☐ CFP

Address ______________________

City ______________________ State __________ Zip ______________________

Telephone ______________________ Fax ______________________ Email ______________________

☐ VISA ☐ MC ☐ AMEX ☐ DISCOVER Card Number ______________________

Exp. Date ______________________ Signature ______________________

WORKSHOPS

You are able to attend four 60-minute afternoon workshops. Please indicate your selections by:

1. Choose two workshops and a third/alternate workshop from Group I.
2. Choose two workshops and a third/alternate workshop from Group II.
3. Indicate your choices by ranking them (place a "1" next to your first choice; a "2" next to your second choice; and a "3" next to your third/alternate choice).

Group I

☐ **A. Judicial Highlights**
Presenters: Juan F. Vasquez, Jr., Peter A. Lowy and Alissa Gipson

☐ **B. Simplicity – The Estate Planner's "White Whale": Planning Ideas for the (Currently) Non-Taxable Estate**
Presenters – Brett T. Berly and Kaili Cusack

☐ **C. Just When You Thought You Had It Figured Out: Revisiting Choice of Entity and Structuring M&A Transactions in Light of Recent Tax Law Changes**
Presenters: Habeeb "Hobbs" Gnaim and Nima Farzaneh

☐ **D. Top Employee Benefit Issues for CPAs – 2018/2019**
Presenter: Joshua Sutin

Group II

☐ **E. Finding Your Way Out of the Labyrinth of Section 199A**
Presenters: Jack P. Eckels and Michael B. Overstreet

☐ **F. Advising Oranges in an Apple World**
Presenters: Aly Dossa and Phyllis Guillory

☐ **G. Tax Controversy: Current Developments and Hot Topics** Presenter: Larry A. Campagna

☐ **H. Advising Partners and Partnerships Under the New Centralized Partnership Audit Rules: The Need to Amend Partnership and LLC Operating Agreements** Presenter: Jerry August

We will make every effort to schedule you in your top two choices in each group; however, seating is limited and workshops will be filled on a first-come, first-served basis. Your workshop schedule will be provided at the seminar. No telephone reservations can be taken and no written workshop confirmations will be sent.

If you have any questions, please contact Mary Beth Caracciolo 713.658.2500 or tax.registration@chamberlainlaw.com.

JOIN OUR TAX FORUM!

Our Tax Forums include breakfast, an informative discussion of tax topics, and a current events update. A written outline of the discussion is always provided. Our Tax Forums meet at two locations in the Houston area. Sign up below and we will regularly e-mail you a notice before each meeting. You may then make a reservation if you plan to attend. It's easy!

MONTHLY TAX FORUMS

Begin at 7:15 am – 2 hours of CPE Credit Recommended

1.75 hours of CLE Credit Recommended

☐ **WEST LOOP AREA**

Houstonian Hotel

111 N. Post Oak Lane, Houston

Meets second Wednesday: $45

☐ **WEST HOUSTON AREA**

Marriott Westchase

2900 Briarpark Drive, Houston

Meets fourth Wednesday: $45

Mr./Ms. ______________________________ Firm ______________________________

Title ______________________________ ☐ CPA ☐ Attorney ☐ CFP

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Register Online: www.chamberlainlaw.com

OR

Please mail checks or money orders made payable to:

Chamberlain, Hrdlicka, White,
Williams & Aughtry
1200 Smith Street, Suite 1400
Houston, TX 77002

713.658.2500

Attention: Mary Beth Caracciolo at

tax.registration@chamberlainlaw.com

Please duplicate this form if necessary.

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