42ND ANNUAL

Tax and Business Planning Seminar

Wednesday, October 30, 2019

Norris Conference Center at CityCentre
816 Town and Country Blvd., Suite 210
Houston, TX 77024

Chamberlain Hrdlicka
Attorneys at Law

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Chamberlain Hrdlicka
Attorneys at Law

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Tax and Business Planning Seminar

CLE/CPE CREDIT RECOMMENDED
Texas CPAs: 5.5 hours recommended
Texas Attorneys: 5 hours recommended

There are no prerequisites for this course.

Register online: www.chamberlainlaw.com/news-eventsrsvp-chamberlain_hrdlicka_houston_tax_and_business_planning_seminar-2019.html

ADVANCE REGISTRATION: $150

Additional $25 for On-Site Registration

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

11:00am	On-Site Registration Begins
11:45am – 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:

Appellate Law
Commercial Litigation
Condemnation and Eminent Domain
Construction Law
Corporate, Securities & Finance
Employee Benefits & Executive Compensation
Energy and Maritime
ERISA
Estate Planning & Estate Administration
Exempt Organizations
Federal White Collar Criminal Defense
Immigration
Insurance Law
Intellection Property
Internal Investigations
International
Labor & Employment
Probate & Fiduciary Litigation
Qualified Opportunity Zones
Real Estate
State and Local Tax Planning & Controversy
Tax (Federal & International)
Tax Litigation and Controversy
Tax Planning

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

HOUSTON
1200 Smith Street
Suite 1400
Houston, TX 77002
800.342.5829

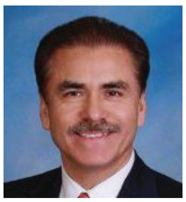
PHILADELPHIA
300 Conshohocken State Rd.
Suite 570
West Conshohocken, PA 19428
610.772.2300

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

PRESENTERS

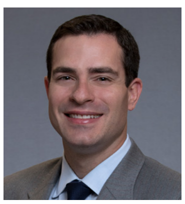
BRETT T. BERLY

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



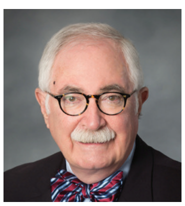
DAVID N. CALVILLO

University of Texas-Pan American (B.B.A.); University of Texas School of Law (J.D.); Georgetown University Law Center (Executive LL.M.-Candidate, degree anticipated 2019)



SEBASTIEN N. CHAIN

University of Texas at Austin (B.A., with honors, 2005); University of Houston Law Center (J.D., *cum laude*, 2010); Georgetown University Law Center (LL.M. in Taxation, with honors, 2011)



GEORGE W. CONNELLY

Northwestern University (B.S., B.A., 1967); Northwestern University (J.D., 1971)

JULIE G. EDELMAN

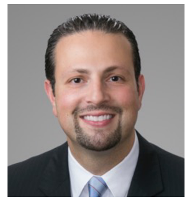
Wake Forest University (B.A., 2006); University of Texas School of Law (J.D., 2011)

RENESHA N. FOUNTAIN

Louisiana State University (B.S., *summa cum laude*, 2001); Paul M. Hebert Law Center, Louisiana State University (J.D./B.C.L., 2004); Georgetown University Law Center (L.L.M., Taxation, 2005)

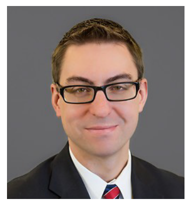
ALISSA GIPSON

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)



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)



ADAM M. KOELSCH

University of Massachusetts (B.A., 2002); Brooklyn Law School, (J.D., *cum laude*, 2007)

JAMES MCNEEL

University of Miami School of Law, LL.M. (Estate Planning), 2002; Howard University School of Law, J.D., 1994; The University of Texas at Austin, B.A., 1989

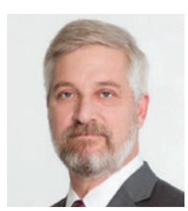
HON. DAVID M. MEDINA

(Texas Supreme Court - Ret.)

LL.M, University of Texas - Global Energy, International Arbitration and Environmental Law; B.S., J.D., South Texas College of Law, 1989; Texas State University, 1980

LAWRENCE SHERLOCK

Stony Brook University (N.Y.) (B.S., 1972); Brooklyn Law School (J.D., *cum laude*, 1978)



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 | Circular 230

Tax Practitioner Duties and Obligations

A presentation reviewing the ethical and disciplinary environment for busy tax professionals, including an overview of Circular 230 and the three level disciplinary regime in which tax practitioners practice their profession.

Presenters: George W. Connelly and David N. Calvillo

GROUP IB | International

GILTI and the Acronyms: The International Tax Tour

This session will provide a high level overview of the TCJA's changes to the international tax provisions. It will focus primarily on GILTI, FDII, and Section 245A, and it will touch on the changes to the foreign tax credit, Section 267A, and the Section 962 election. The discussion will also include examples.

Presenter: Sebastien N. Chain

GROUP IC | Family Office Planning

Tax Planning and Audit Issues for Family-Office Expenses

It's an age old question: is managing investment assets a "trade or business? The IRS's answer has often been "No." Recent litigation offers a way to a more favorable outcome; but, going forward, the TCJA's temporary repeal of Sec. 212 will affect the result of those pre-2018-tax-year cases.

Presenters: Lawrence Sherlock and Habeeb "Hobbs" Gnaim

GROUP ID | Trust, Estate, Guardianship

Trust, Estate and Guardianship Litigation Update

A survey of recent cases and issues currently being litigated to be considered in advising clients on how to identify potential current or future trouble spots and strategies to best protect them from creditors, predators and other dangers to their assets and family harmony.

Presenter: James McNeel

Keynote Lunch Discussion

State and Local Tax Update

2018 was a year with major state and local tax developments both legislatively and judicially. Legislatively: during December 2017, Congress enacted and the President signed the Tax Cuts and Jobs Act ("TCJA"). Throughout 2018, state and local governments were required to determine the extent to which the TCJA would affect its tax base and then to decide whether to conform with the TCJA provisions. Some did and others did not. This presentation will explore the impact of TCJA on state and local taxes. Judicially: since the 1960s, reinforced during 1992, the US Supreme Court has held that before a state could constitutionally impose an obligation to collect that states sales tax upon a remote seller, the remote seller was required to have an actual physical presence in the taxing state. During June 2018, by a 5-4 decision in South Dakota v Wayfair, the US Supreme Court overruled its prior precedent and held that the actual physical presence standard was no longer constitutionally required before the state could impose a sales tax collection obligation upon a remote seller. Here too, the states were required to respond. This presentation will explore the impact of Wayfair.

Presenters: Hon. David M. Medina and Adam M. Koelsch

Group II (Select 2 options)

GROUP IIE | Estate Planning

When Parting Isn't Sorrow: A Discussion of Disclaimers in Estate Planning

We will review the new Texas disclaimer statutes, address some practical issues in making effective disclaimers, and examine the role of disclaimers in estate planning.

Presenters: Brett T. Berly and Julie G. Edelman

GROUP IIF | CDP Litigation

The Fight Against the IRS Continues: A Look at Collection Due Process Litigation in the Tax Court

There are several types of CDP cases that may end up in the Tax Court. This presentation will include a discussion on recent Tax Court decisions involving interesting CDP cases.

Presenter: Renesha N. Fountain

GROUP IIG | Employee Benefits (or/and Tax-exempt)

Top Employee Benefits Tax/ERISA Issues for Every CPA to Know

Top Employee Benefit issues will cover what every CPA should know and understand about current developments in the areas of welfare plans, qualified retirement plans, non-qualified deferred compensation plans, and fringe benefit plans. This course will cover what is relevant to these plans from the perspective of the Internal Revenue Code, ERISA, and other related state and federal laws that are creating compliance demands on employers sponsoring any type of employee benefit plan. CPAs will be provided a presentation that is intended to be a checklist to help sponsors of employee benefit plans be current and ahead of the curve as it relates to best practices with employee benefit plans and the agencies that regulates such plans, IRS, DOL, EBSA, PBGC, HHS, etc. Additionally, the latest in case law around benefit plans will be provided to help plan settlors avoid hazards that are playing out in our court systems today relating to employee benefit plans.

Presenter: Joshua A. Sutin

GROUP IIH | Judicial Highlights

Tax Controversy Update: Judicial Highlights and Taxpayer First Act of 2019

We will provide a timely review of important tax cases from the last year. We will also discuss new taxpayer rights added to the Code by the Taxpayer First Act signed into law in July 2019.

Presenters: Juan F. Vasquez, Jr. and Alissa Gipson

REGISTRATION FORM

42ND ANNUAL TAX AND BUSINESS PLANNING SEMINAR Wednesday, October 30, 2019

Registration may be completed online at www.chamberlainlaw.com/news-eventsrsvp-chamberlain_hrdlicka_houston_tax_and_business_planning_seminar-2019.html

Alternatively, you may fill out the form below and mail it along with a check/money order payable to: Chamberlain Hrdlicka, Primary Address: Jennifer Tuohy, 1200 Smith Street, Suite 1400, Houston, Texas 77002. Primary Phone Number: 713.356.1613.

REGISTRATION FEES

Early registration (prior to October 30, 2019): $150 • On-site registration: $175

Name ______________________________ Firm ______________________________

Title ______________________________ ☐ CPA ☐ Attorney ☐ CFP

Primary Address ____

City ______________________________ State __________ Zip ______________________

Primary Telephone ______________________________ Email ______________________

☐ VISA ☐ MC ☐ AMEX ☐ DISCOVER Card Number ______________________________ CVV __________

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. Circular 230 | Tax Practitioner Duties and Obligations**
Presenters: George W. Connelly and David N. Calvillo

☐ **B. International | GILTI and the Acronyms: The International Tax Tour**
Presenter: Sebastien N. Chain

☐ **C. Family Office Planning | Tax Planning and Audit Issues for Family-Office Expenses**
Presenters: Habeeb "Hobbs" Gnaim and Lawrence Sherlock

☐ **D. Trust, Estate and Guardianship Litigation Update**
Presenter: James McNeel

Group II

☐ **E. Estate Planning | When Parting Isn't Sorrow: A Discussion of Disclaimers in Estate Planning**
Presenters: Brett T. Berly and Julie G. Edelman

☐ **F. CDP Litigation | The Fight Against the IRS Continues: A Look at CDP Litigation in the Tax Court**
Presenter: Renesha N. Fountain

☐ **G. Employee Benefits (or/and Tax-exempt) | Top Employee Benefits Tax/ERISA Issues for Every CPA to Know**
Presenter: Joshua A. Sutin

☐ **H. Judicial Highlights | Tax Controversy Update: Judicial Highlights and Taxpayer First Act of 2019**
Presenters: Juan F. Vasquez, Jr .and Alissa Gipson

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 Jennifer Tuohy at 713.356.1613 or tax.registration@chamberlainlaw.com.

JOIN OUR TAX FORUMS!

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

☐ Yes, please add me to the email distribution list to receive up-to-date Tax Forum information.

Register Online: www.chamberlainlaw.com

Name ______________________________ Firm ______________________________

Title ______________________________ ☐ CPA ☐ Attorney ☐ CFP

Primary Address ____

City ______________________________ State __________ Zip ____________________

Primary Telephone ______________________________ Email ______________________

Chamberlain Hrdlicka
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