2ND ANNUAL

Tax and Business Planning Seminar

Wednesday, November 6, 2019

Registration 8:30am to 9:00am
Seminar 9:00am to 5:00pm
(Lunch included)

Wyndham San Antonio Riverwalk
111 East Pecan Street
San Antonio, Texas 78205

Happy Hour

5:00pm to 7:00pm

Chamberlain Hrdlicka
Weston Centre
112 East Pecan Street, Suite 1450
(across street from Wyndham)

Chamberlain Hrdlicka
Attorneys at Law

ATLANTA • HOUSTON • PHILADELPHIA • SAN ANTONIO

Chamberlain Hrdlicka
Attorneys at Law

2ND ANNUAL

Tax and Business Planning Seminar

CLE/CPE CREDIT
Texas CPAs: 8.0 CPE credit hours
Texas Attorneys: 6.75 CLE credit hours approved
Enrolled Agents: CE credit hours pending approval
There are no prerequisites for this course.

Register online:
www.chamberlainlaw.com/news-events.html

Online or email registration, including lunch: $125/person
On-site, walk-in registration, including lunch: $165/person

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

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

Areas of Practice in San Antonio Include:

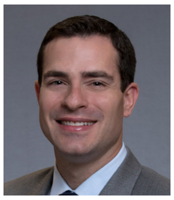
TAX CONTROVERSY AND LITIGATION
TAX AND BUSINESS PLANNING
ERISA
EMPLOYEE BENEFITS
ESTATE PLANNING
FIDUCIARY LITIGATION
INTERNATIONAL TAX

All workshops will be 50 minutes long.

8:30–9:00 am	Registration
9:00–9:50 am	Tax Reform and Choice of Entity After 2017 and Top Employee Benefits Tax/ ERISA issues
10:00–10:50 am	Estate Planning Ideas for the (Currently) Non-Taxable Estate
11:00–11:50 am	Nuts and Bolts of Qualified Opportunity Zones
12:00–12:50 pm	KEYNOTE LUNCH DISCUSSION: Texas Tax Law Update in light of the U.S. Supreme Court's Decision In South Dakota v. Wayfair
1:00–1:50 pm	GILTI and the Acronyms: The World Tour
2:00–2:50 pm	Tax Controversy Update: Judicial Highlights and Taxpayer First Act of 2019
3:00–3:50 pm	Trust, Estate and Guardianship Litigation Update
4:00–4:50 pm	The End of the Road: Advising Clients that Owe the IRS a Lot of Money
5:00–7:00 pm	Happy Hour at Chamberlain Hrdlicka's office

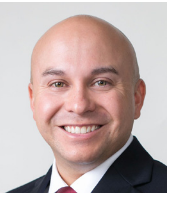
Chamberlain Hrdlicka started out as a tax boutique firm in Houston in 1965. While Chamberlain Hrdlicka has expanded with offices nationwide, the tax practice remains the core strength of the firm, with approximately half of our total lawyers practicing in one of the varied fields of tax law. Many of our attorneys are board certified in tax law or estate planning or related areas and have worked with the IRS, the Department of Justice Tax Division, and the U.S. Tax Court. The Firm represents a wide range of large multinationals and public companies, privately held businesses, partnerships and joint ventures, individuals, estates, and tax-exempt organizations in a broad range of tax, business advisory, transactional and litigation matters. The Chamberlain Hrdlicka Tax and Business Planning Seminars have provided valuable tax and business information in Houston for 42 years and Atlanta for 34 years. Chamberlain Hrdlicka opened its San Antonio office in 2010, and recently expanded its Annual Seminar to San Antonio in 2018 and McAllen and Laredo in 2019.

PRESENTERS



SEBASTIEN N. CHAIN

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

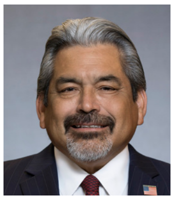


F. MATTHEW FLORES

University of Miami School of Law, LL.M. (Estate Planning), 2012; University of Missouri School of Law, J.D., 2011; Texas A&M University, College Station, BBA, 2005

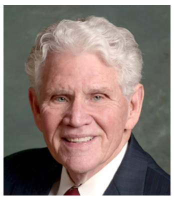
JAMES MCNEEL

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



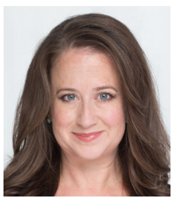
HON. DAVID M. MEDINA
(Texas Supreme Court - Ret.)

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



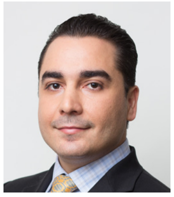
CHARLES J. MULLER III

Georgetown University Law Center, LL.M. (Taxation) 1973, St. Mary's University, J.D. 1969, St. Mary's University, B.A. 1965



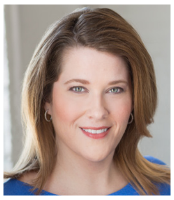
KATHERINE NOLL

New York University School of Law, LL.M., 2006, University of Tulsa College of Law, J.D., with highest honors, 2005, Baylor University, B.B.A., Finance, 1999



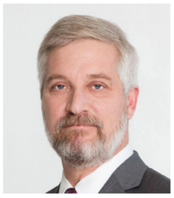
ADRIAN OCHOA

New York University School of Law, LL.M. in Taxation, 2014, Cornell Law School, J.D., 2013, University of Arizona, B.A. in Accounting, summa cum laude, 2008



LAUREN PARKER

St Mary's University School of Law, J.D., *magna cum laude*, 2014; University of Texas, BBA, marketing, 2001

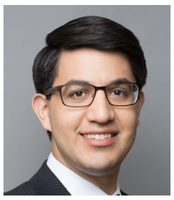


JOSHUA A. SUTIN

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

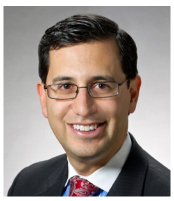
LEO UNZEITIG

Georgetown University Law Center, LL.M. in Taxation, with distinction, 2016, St. Mary's University School of Law, J.D., magna cum laude, 2015, Trinity University, M.S. in Accounting, 2012, Trinity University, B.S. in Business Administration, 2011



JAIME VASQUEZ

New York University, LL.M. in Taxation, 2009, University of Texas School of Law, J.D., 2008, University of Virginia, McIntire School of Commerce, M.S. in Accounting, 2004, University of Virginia, McIntire School of Commerce, B.S., Accounting Concentration, 2003



JUAN F. VASQUEZ, JR.

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

AGENDA

Tax Reform and Choice of Entity After 2017 and Top Employee Benefits Tax/ERISA issues

Just when you thought you had it figured out, tax reform created new thoughts on choice of entities. This seminar will revisit choice of entity structures, M&A transactions, as well as employee benefits issues in light of recent tax law changes.

Presenter: Joshua A. Sutin

Estate Planning Ideas for the (Currently) Non-Taxable Estate

The Texas Cuts and Jobs Act of 2017 has temporarily shifted the estate planning techniques for many clients who once had "taxable estates" by increasing the amount that an individual could pass free from wealth transfer taxes (gift, estate, and generation-skipping transfer taxes) from $5.5 million to $11.18 million. While the clients may relish in "simpler" estate plans, they are not without risk – especially since the Act sunsets on December 31, 2025. We discuss estate planning options for these clients and explore other potential planning opportunities under the new but potentially temporary Act.

Presenters: F. Matthew Flores and Lauren Parker

Nuts and Bolts of Qualified Opportunity Zones

Texas communities are home to numerous recently designated "Opportunity Zones" that should be of interest to investors and real estate developers. This presentation focuses on what it takes to qualify for preferential tax treatment as provided by the 2017 Tax Cuts and Jobs Act when it comes to investing in these opportunity zones. We will discuss opportunity zones in general, what it takes to meet the statutory requirements of "qualified opportunity zone funds", the tax benefits of investing in a qualified opportunity zone funds, and timing issues.

Presenter: Katherine Noll

KEYNOTE LUNCH DISCUSSION: Texas Tax Law Update in light of the U.S. Supreme Court's Decision In South Dakota v. Wayfair

The U.S. Supreme Court recently issued a landmark tax case, South Dakota v. Wayfair, which has far reaching implications for multistate businesses. The panel will discuss the case and ramifications that are important to clients, with particular focus on Wayfair's application in Texas.

Presenters: Hon. David M. Medina, Texas Supreme Court (Ret.) and Juan F. Vasquez, Jr.

GILTI and the Acronyms: The World 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 also will include examples.

Presenters: Sebastien N. Chain and Adrian Ochoa

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

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

Presenters: Juan F. Vasquez, Jr. and Leo Unzeitig

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

The End of the Road: Advising Clients that Owe the IRS a Lot of Money

Whether the result of willful or non-willful conduct, clients that owe (or will owe) the IRS a lot of money naturally generate a series of seemingly straightforward questions, but with complicated answers that touch several areas of tax law. Is there criminal exposure? Should the client cooperate with the IRS? Will the IRS or the Department of Justice seize the client's assets? What are my obligations as a practitioner? The presenters will seek to answer these questions based on their perspective from a combined 60 years of practicing tax law.

Presenters: Jaime Vasquez and Chad J. Muller III

REGISTRATION FORM

2ND ANNUAL TAX AND BUSINESS PLANNING SEMINAR

Wednesday, November 6, 2019

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

Forms may also be emailed with credit card information to: teresa.deochoa@chamberlainlaw.com.

REGISTRATION FEES (includes lunch)

Early registration (on or before November 4, 2019): $125 • On-site, walk-in registration: $165

Mr./Ms. ____________________ Firm ____________________

Title ____________________ ☐ CPA ☐ Attorney ☐ CFP ☐ Enrolled Agents

Primary Address ____________________

City ____________________ State __________ Zip ____________________

Primary Telephone ____________________ Email ____________________

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

Exp. Date ____________________ Signature ____________________

If you have any questions, please contact Teresa De Ochoa at 210.253.8241 or teresa.deochoa@chamberlainlaw.com.

JOIN OUR TAX FORUMS!

Our Tax Forums include lunch, an informative discussion of tax topics, and a current events update. A written outline of the discussion is always provided. 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!

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

CONTACT INFORMATION (if different from the above registration form)

Mr./Ms. ____________________ Firm ____________________

Title ____________________ ☐ CPA ☐ Attorney ☐ CFP ☐ Enrolled Agents

Primary Telephone ____________________ Email ____________________

Register Online: www.chamberlainlaw.com

Chamberlain Hrdlicka
Attorneys at Law

MERITAS®
LAW FIRMS WORLDWIDE

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You are also invited to join us for
Happy Hour
5:00pm to 7:00pm

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112 East Pecan Street, Suite 1450
(across street from Wyndham)