38TH ANNUAL

Tax and Business Planning Seminar

Monday, November 16, 2015

Houston Marriott Westchase
2900 Briarpark Drive
Houston, Texas 77042

Chamberlain Hrdlicka
50 • YEARS
Attorneys at Law

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Chamberlain Hrdlicka
50 • YEARS Attorneys at Law

38TH 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-123.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

PARKING IS COMPLIMENTARY

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

AREAS OF PRACTICE INCLUDE:

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

HOUSTON
1200 Smith Street
Suite 1400
Houston, TX 77002
800.342.5829

ATLANTA
191 Peachtree Street, NE
Thirty-Fourth 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

Dear Colleague,

Welcome to our 38th Annual Tax and Business Planning Seminar. We are pleased that you can join us for what we hope will be a rich and rewarding afternoon of informative, insightful presentations on major topics facing individuals and businesses today.

This year, as Chamberlain Hrdlicka celebrates its 50th anniversary, we continue our long-held commitment to providing expert counsel, great service and exceptional value to our respected clients.

We are grateful for the trust and confidence our clients have placed in our hands and we look forward to the next 50 years of success as we continue to build an innovative and diverse law firm.

For our luncheon program, we have assembled an expert panel to present "Perspectives on Tax – Looking Back and Moving Forward," a discussion of how tax law and tax practice have evolved over the past 50 years and what's expected in the future. Panelists include Ira B. Shepherd, Professor Emeritus of Law, University of Houston Law Center; Kimberly Roth, Managing Director, International Tax at KPMG; and Charles "Chad" Muller, Shareholder, Chamberlain Hrdlicka. The panel discussion will be moderated by Larry Campagna, Shareholder, Chamberlain Hrdlicka.

At our seminar this year you will:

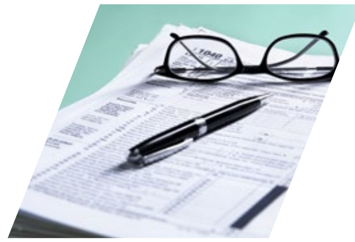
- Learn the importance of business succession plans from both a tax planning/transactional attorney and an estate planning attorney.
- Discover how foreign companies and individuals can accidentally become subject to US taxation.
- Hear a timely review of tax developments in the courts over the past year.
- Gain insight into structuring and operating an investment or investment vehicle that is in compliance with federal securities statutes and the Texas Securities Act.
- Find out how to reduce and eliminate risks associated with worker classification and wage and hour issues.
- Review the most commonly used forms of corporate tax-free reorganizations and overlooked judicial requirements.
- Learn about the intricacies of advising clients on the EB-5 foreign investor visa.
- Receive information regarding recent economic sanctions programs including Russian, Iranian and Cuban programs, all of which have undergone and continue to undergo changes.

We are excited about our 38th seminar and look forward to visiting with you, your colleagues, clients and friends of the firm.

Best regards,

Wayne Risoli
Managing Shareholder
Chamberlain Hrdlicka

AGENDA



WORKSHOPS

Customize your experience by choosing four afternoon workshops. Choose two workshops from Group 1 and two workshops from Group 2 and indicate your selections on your registration form.

Group 1 (Select 2 options)

GROUP 1A

The Family Game of Thrones: A Planner's Guide to Drafting Effective Business Succession Plans

Is your business ready to handle the occurrence of certain events involving one of its owners, whether it be the death, disability or divorce? This speech will focus on succession planning considerations that every closely held business should be advised of from the perspective of both a tax planning/transactional attorney and an estate planning attorney. Topics to be discussed include the use, structure and interplay of trusts and common corporate documents to accomplish the business owners' goals for the future governance of the company. Examples of succession related documents will be provided and discussed.

Presenters: Brett Berly and Habeeb "Hobbs" Gnaim

Group 1B

Accidental Taxation

Foreign companies and individuals are often unaware of the various ways that their activities can create a nexus for US taxation. Many US taxpayers think that by simply forming their company or moving themselves or their operations overseas they are outside the purview of US taxation, but often this is not the case. This section will address common ways that foreign taxpayers can "accidentally" become subject to US taxation due to their activities in the United States.

Presenters: Phyllis Guillory and Patrick Sheets

Group 1C

Judicial Highlights and Developments

A timely review of tax developments in the courts over the last year.

Presenters: Juan F. Vasquez, Jr., Ira Shepard and Peter Lowy

Group 1D

Promotes, Carries, Finders…Boom! Navigating the Minefield of Securities Laws when Raising Money to Build a Business

The current attorney general of Texas is under indictment for his role in helping to raise money to build a business. But the story of fundraising-gone-wrong neither starts nor ends with Ken Paxton. Even a simple investment transaction requires consideration of all four (yes, there are four) federal securities statutes and the Texas Securities Act. The good news is that you can structure and operate an investment and investment vehicle in compliance with these laws without stepping on a mine if you see the minefield in front of you. This speech will include discussion of investment companies (they are more common that you might think), investment advisers (is there one in your transaction? Are you sure??), and the proper use of finders or solicitors. The discussion will also highlight recent changes in the application of Texas and federal securities laws that may affect the deal you have in mind.

Presenters: Michele "Mitch" Gibbons and Dave Taylor

LUNCHEON

Perspectives on Tax – Looking Back and Moving Forward

How tax law and tax practice have evolved over the past 50 years and what's expected in the future.

Panelists: Ira B. Shepherd, Professor Emeritus of Law, University of Houston Law Center; Kimberly Roth, Managing Director, International Tax at KPMG; and Charles "Chad" Muller, Shareholder, Chamberlain Hrdlicka.

Moderator: Larry Campagna, Shareholder, Chamberlain Hrdlicka

Group 2 (Select 2 options)

Group 2E

Liability for All Employers: Tax and Fair Labor Standards Act Implications in the Workplace.

Worker classification and wage and hour issues continue to bedevil businesses of all sizes. The speakers will examine risks posed by oversight currently underway by the Department of Labor, the IRS, the Texas Workforce Commission, and workers themselves, and will discuss practical approaches to reducing and eliminating the risks.

Presenters: William Helfand and Larry Campagna

Group 2F

Selected Topics in Tax-free Corporate and Partnership Mergers

A review of the most commonly used forms of corporate tax-free reorganizations as well as the often overlooked judicial requirements, an examination of the Partnership merger regulations including determination of the surviving partnership, and a review of IRS requirements for obtaining Private Letter Rulings on reorganizations.

Presenters: Barry Adkins, Nima Farzaneh and Jack Eckels

Group 2G

The Million Dollar Visa – Is it Working?

Many tax professionals do not understand the intricacies involved in advising clients on the EB-5 foreign investor visa. We will provide an in depth look at our government's effort to help create new business projects through direct and indirect foreign capital injections.

Presenter: Ajmal Rahim

Group 2H

Keeping Compliance Current – Understanding the Sanctions Regimes & Export Restrictions

This discussion will provide an overview of the most recent economic sanctions programs including Russian, Iranian and Cuban sanctions programs, all of which have undergone changes in the past year or are proposed to change in the near future. Additionally, we will highlight issues related to export compliance and areas many companies are unknowingly violating. We will conclude with a discussion of effective compliance programs and how companies can take steps to ensure they do not run afoul of these ever-changing areas of the law.

Presenters: Julia Calnek and Jennifer Bickley

Group 2I

Captive Insurance Companies: The Do's and Don'ts (Or Something Else)

Captive insurance companies have moved into the middle market, and closely held businesses have learned that captive insurance companies can provide significant insurance benefits and cost savings. Benefits from better risk management provide the business reason to implement a captive insurance company, but a well-designed captive arrangement can also provide tax planning opportunities. The IRS, however, views many captive arrangements skeptically. We will provide an overview of how captives should operate from an insurance and tax standpoint, of the pros and cons of using captives, and of recent court cases discussing captive insurance companies.

Presenters: Sebastien Chain and Justin VandenBout

REGISTRATION FORM

38th ANNUAL TAX AND BUSINESS PLANNING SEMINAR Monday, November 16, 2015

Registration may be completed online at
www.chamberlainlaw.com/news-eventsrsvp-123.html

Alternatively, you may fill out the form below and mailing 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 November 16, 2015): $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 1.
2. Choose two workshops and a third/alternate workshop from Group 2.
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 1

☐ **A. The Family Game of Thrones: A Planner's Guide to Drafting Effective Business Succession Plans**
Brett Berly and Habeeb "Hobbs" Gnaim

☐ **B. Accidental Taxation**
Phyllis Guillory and Patrick Sheets

☐ **C. Judicial Highlights**
Juan F. Vasquez, Jr., Ira Shepherd and Peter Lowy

☐ **D. Promotes, Carries, Finders…Boom! Negotiating the Minefield of Securities Laws when Raising Money to Build a Business**
Michele "Mitch" Gibbons and Dave Taylor

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.

Group 2

☐ **E. Liability for All Employers: Tax and Fair Labor Standards Act in the Workplace**
William Helfand and Larry Campagna

☐ **F. Selected Topics in Tax-free Corporate and Partnership Mergers**
Barry Adkins, Nima Farzaneh and Jack Eckels

☐ **G. The Million Dollar Visa – Is it Working?**
Ajmal Rahim

☐ **H. Keeping Compliance Current – Understanding Sanctions and Export Restrictions**
Julia Calnek and Jennifer Bickley

☐ **I. Captive Insurance Companies: The Do's and Don'ts (Or Something Else)**
Sebastien Chain and Justin VandenBout

If you have any questions, please contact Tiffiny Fayle at 713.658.1818 and tiffiny.fayle@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**

Lakeside Country Club

100 Wilcrest Drive, Houston

Meets fourth Wednesday: $45

Mr./Ms. ______________________ Firm ______________________

Title ______________________ ☐ CPA ☐ Attorney ☐ CFP

Address ____

City ______________________ State ________ Zip ______________

Telephone ______________ Fax ______________ Email ______________

Register Online: www.chamberlainlaw.com

Please mail checks/money orders payable to, and mail to:

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

713.658.1818

Attention: Tiffiny Fayle at tiffiny.fayle@chamberlainlaw.com

Fax to: 713.658.2553

Please duplicate this form if necessary.

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