1ST ANNUAL

Tax and Business Planning Seminar

Wednesday, Nov. 28, 2018
8:30am to 5pm

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

Open House Reception
5:15pm to 8:15pm

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

Chamberlain Hrdlicka
Attorneys at Law

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Tax and Business Planning Seminar

CLE/CPE CREDIT
Texas CPAs: 8.0 CPE hours
Texas Attorneys: 6.75 CLE hours approved

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

Online or email registration, including lunch: $100
On-site registration, including lunch: $125

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

All workshops will be 50 minutes long

8:30–9:00 am	Registration
9:00–9:50 am	Fiduciary Litigation Case Law Update
10:00–10:50 am	Simplicity – The Estate Planner's "White Whale": Planning Ideas for the (Currently) Non-Taxable Estate
11:00–11:50 am	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
12:00–12:50 pm	LUNCH DISCUSSION: The U.S. Supreme Court's Decision in *South Dakota v. Wayfair* and Its Impact on Texas Tax Law Issues
1:00–1:50 pm	Top Employee Benefits Issues for CPAs – 2018/2019
2:00–2:50 pm	Tax Controversy: Current Developments and Hot Topics
3:00–3:50 pm	Finding Your Way Through Section 199A: Making Sense of the New Tax Law's (TCJA) New Business Income Deduction
4:00–4:50 pm	A Timely Review of Judicial Highlights and the New Partnership Audit Rules
5:15–8:15 pm	Open House Reception at Chamberlain Hrdlicka's office

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
BUSINESS LITIGATION

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 or the Department of Justice Tax Division. 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 business advisory, transactional and litigation matters. The Chamberlain Hrdlicka Tax and Business Planning Seminars have provided valuable tax and business information in Houston for 41 years and Atlanta for 33 years. Chamberlain Hrdlicka opened its San Antonio office in 2010 and is pleased to bring the Seminar to San Antonio as an annual event starting in 2018.

SPEAKERS

BRETT T. BERLY

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

STUART CLEMENTS

New York University School of Law, LL.M. in Taxation, 2014, University of South Carolina School of Law, J.D., cum laude, 2013, University of Houston, B.A. in Philosophy, 2004

NIMA FARZANEH

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

HABEEB (HOBBS) GNAIM

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

PETER A. LOWY

LL.M., New York University School of Law, 1997; J.D., Tulane University Law School, 1995; member of Tulane Law Review; B.A., Hobart and William Smith Colleges, 1992, with honors

JUSTICE DAVID M. MEDINA

(Texas Supreme Court - Ret.)

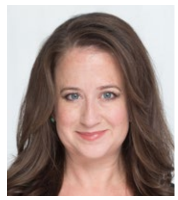
LL.M, University of Texas - Global Energy, International Arbitration and Environmental Law; B.S., J.D., South Texas College of Law, 1989; Texas State University, 1980

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

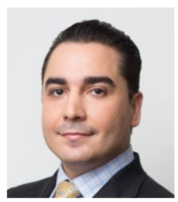
CHARLES J. MULLER III

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



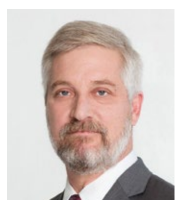
KATHERINE NOLL

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

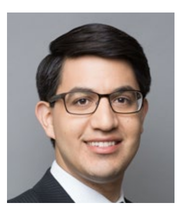


JOSHUA A. SUTIN

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

Fiduciary Litigation Case Law Update

Review and discussion of recent cases of significance involving trust, estate and guardianship litigation.

Presenter: James McNeel

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.

Presenter: Brett T. Berly

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 and Nima Farzaneh

LUNCH DISCUSSION: The U.S. Supreme Court's Decision in *South Dakota v. Wayfair* and Its Impact on Texas Tax Law Issues

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: Justice David M. Medina (Texas Supreme Court - Ret.), Peter A. Lowy and Juan F. Vasquez, Jr.

Top Employee Benefits 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

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; and other new developments.

Presenters: Charles Muller III and Jaime Vasquez

Finding Your Way Through Section 199A: Making Sense of the New Tax Law's (TCJA) New Business Income Deduction

Section 199A, implemented by the Tax Cuts and Jobs Act of 2017, introduces a new deduction of up to 20 percent of qualified business income derived from certain pass-through trades or businesses. This presentation will discuss important definitions and operation for calculating the deduction, as well as guidance contained in recently issued proposed regulations.

Presenters: Katherine Noll and Stuart Clements

A Timely Review of Judicial Highlights and the New Partnership Audit Rules

We will provide a timely review of important tax cases from over the last year, and will also review the new centralized partnership audit procedures effective for years 2018 and after.

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

REGISTRATION FORM

1ST ANNUAL TAX AND BUSINESS PLANNING SEMINAR

Wednesday, November 28, 2018

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 26, 2018): $100 • On-site registration: $125

Mr./Ms. ______________________________ Firm ______________________________

Title ______________________________ ☐ CPA ☐ Attorney ☐ CFP

Address ____

City ______________________________ State __________ Zip ____________________

Telephone ____________________ Fax ____________________ Email ____________________

☐ VISA ☐ MC ☐ AMEX ☐ DISCOVER Card Number ______________________________

Exp. Date ____________________ Signature ______________________________

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

Chamberlain Hrdlicka
Attorneys at Law

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MERITAS
LAW FIRMS WORLDWIDE

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You are also invited to an
Open House Reception
5:15pm to 8:15pm

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

Join us immediately following the seminar for a first look at our expanded and newly-renovated offices! We are going to mix, mingle and enjoy light hors d'oeuvres and cocktails. Our office is conveniently located right across the street from the Wyndham in the Weston Centre and we hope you can stop by and visit with us.