LAREDO

Annual Tax & International Business Planning Seminar

Where:
Laredo Country Club
1415 Country Club Drive
Laredo, Texas 78045

When:
Thursday, November 14, 2024

Registration: 8:30 a.m.
Presentations: 9:00 a.m. - 5:00 p.m.
(Lunch included)

Reception: 5:00 p.m. - 7:00 p.m.

Chamberlain Hrdlicka
Attorneys at Law

ATLANTA HOUSTON PHILADELPHIA SAN ANTONIO

www.chamberlainlaw.com

Laredo's Annual Tax & International Business Planning Seminar

ADVANCE REGISTRATION FEE (by 11/12):
$125 PER PERSON

WALK-IN WITH NO RESERVATION FEE:
$165 PER PERSON - Space Permitting

Texas CLE: 6.75 credit hours
Texas CPE: 8.0 credit hours
There are no prerequisites for these courses.

Register online:
https://www.chamberlainlaw.com/news-events-laredo-tax-seminar-2024.html

Schedule:

8:30 a.m. - 9:00 a.m.	Registration
9:00 a.m. - 11:50 a.m.	Presentations
12:00 p.m. - 12:50 p.m.	Lunch Presentation
1:00 p.m. - 4:50 p.m.	Presentations
5:00 p.m. - 7:00 p.m.	Reception

LUNCHEON PRESENTATION

From the Commissioner, A Look Inside the IRS
By Former IRS Commissioner and Shareholder Charles Rettig

The Inflation Reduction Act of 2022 appropriated almost $80 billion to the IRS to be expended over 10 years, mostly for Taxpayer Services, Enforcement, Operations Support, and Business Systems Modernization. Former IRS Commissioner Chuck Rettig will discuss the importance of these funds to support meaningful, effective tax administration for your clients, you, and our country.

CHAMBERLAIN HRDLICKA HISTORY

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, litigation, and collection matters.

The Chamberlain Hrdlicka Tax and Business Planning Seminars have provided valuable tax and business information in Houston for 47 years and Atlanta for 39 years. Chamberlain Hrdlicka opened its San Antonio office in 2010, and expanded its Annual Seminar to San Antonio in 2018, and to McAllen and Laredo in 2019.

PRESENTERS

MORGAN ALLEYN

University of Houston (LL.M in Taxation, 2019); DePaul College of Law (J.D., 2018, Editor-in-Chief of the DePaul Journal of Art, Technology and Intellectual Property); Southwestern University (B.A. in Art History, 2015)

ANDRES BERDUGO

University of California, Irvine School of Law (LL.M. in Taxation, 2023); The Pennsylvania State University, Penn State Law (LL.M. 2021); *Universidad del Norte* (LL.B., 2019, distinguished student)

SEBASTIEN N. CHAIN

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

BRYAN J. DOTSON

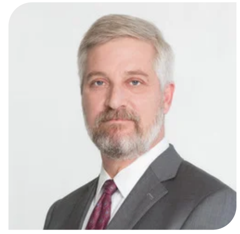
Texas Tech University School of Law (J. D, 2011); Texas Tech University M.S., 2011); University of Houston (B.A., 2007)

ANUAR ESTEFAN

Georgetown University Law Center, (LL.M. Tax Law, 2017); Georgetown University Law Center, (Certificate in International Tax, 2017); *La Escuela Libre de Derecho* (J.D., *cum laude*, 2011)

PATRICK W. MARTIN

University of San Diego School of Law (J.D., Thomas Moore scholar, 1992) Studied (International Law, *Regimen Jurídico de Los Negocios Internacionales en México*), *La Escuela Libre de Derecho*, Mexico City: CPA



JOSHUA 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)

ROBERTO TEUFFER

University of San Diego, School of Law (LL.M. Taxation, 2017); *Universidad Panamericana* (Master in Finance and Banking Law, with honors, 2016); *Universidad Anáhuac* (J.D. in Mexico, 2013)

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); Texas Board Certified Tax Law (TBLS); CPA

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); Texas Board Certified Tax Law (TBLS): CPA

LUZ E. VILLEGAS-BAÑUELOS

Law degree from CETYS Universidad in Baja California, Mexico (2016, with highest honors); University of San Diego School of Law (*magna cum laude*, 2019, Order of the Coif, CALI Award (highest grade) in Tax I, San Diego International Law Journal, Provisional Member); University of San Diego School of Law (LL.M. Taxation, 2020)

PRESENTATIONS

9:00 A.M. – 9:50 A.M.
Critical Estate Planning Issues for CPAs

This seminar will review the status of the gift, estate and generation skipping tax law, the changes that will impact such law on 1/1/26 and the techniques to be considering to help your clients. A dramatic shift is coming to estate planning and we will explore how to navigate this shift with your clients. We will review state law changes that also impact estate planning and how CPAs can assist their clients with keeping their clients up to speed with the latest and greatest estate planning techniques. Review of succession planning issues, family office and related areas of tax law that will impact estate planning for CPAs and their clients.

Presenter: Joshua Sutin

10:00 A.M. – 10:50 A.M.
Cross-border Investments and the Most Tax Efficient Structures – Taking Advantage of Special Tax Regimes in the U.S.

Taking advantage of special tax regimes in the U.S., including 0% tax rates for non-resident investors. The course will explain some little utilized, US and Mexican tax rules that can help businesses and individuals that have operations or investments in both the United States and Mexico. Provide practice tips and practical pointers. Some of the techniques will focus on how to avoid double taxation exposure, reduce the global income tax burden, and provide a better liquidity result on an exit from a possible future sale of the business. We will also discuss understanding foreign tax credits, how and when to invoke them and traps for when they do not apply.

Presenters: Andres Berdugo, Luz E. Villegas-Bañuelos, Anuar Estefan, Patrick W. Martin, and Roberto Tueffer

11:00 A.M. – 11:50 A.M.
Cross-border Family Business Transitions – Generational Planning for Global Families

The course will explain some key cross border legal considerations for global families. Without an estate or gift, tax treaty, or any special provisions in the United States Mexico income tax treaty (unlike Canada), business owners and investors can easily run afoul of laws they never envisioned could apply. The key discussion will cover how to avoid unnecessary tax, estate and trust administration problems in the U.S. and Mexico. We will discuss the potential legal changes in Mexico that could impact family transitions and estate planning. Key family office business planning considerations regarding control of companies, buyout provisions of family members, cross border flows of capital, repatriation of profits and developing a potential exit strategy will be discussed in detail. Latest case law interpreting tax treaties will be discussed from the 9th circuit - Aroeste v. the United States.

Presenters: Andres Berdugo, Luz E. Villegas-Bañuelos, Anuar Estefan, Patrick W. Martin, and Roberto Tueffer

12:00 P.M. – 12:50 P.M.
LUNCHEON PRESENTATION
From the Commissioner, A Look Inside the IRS

Presenter: Charles P. Rettig

1:00 P.M. – 1:50 P.M.
Foreign Entity, Asset and Transaction Reporting That You and Your Clients Need to Know About

This presentation will explore critical aspects of foreign entity, asset and transaction reporting for U.S. tax purposes. Topics covered will include: (i) Determining whether clients are U.S. residents and what their reporting obligations are; (ii) reporting interests in CFCs and PFICs; (iii) Tracking and utilizing previously taxed earnings and profits of a foreign corporation; (iv) Calculating GILTI and properly reporting a Section 962 or high-tax-exemption election; and (v) Reporting changes in your clients' foreign business, including reorganizations, entity classification elections, liquidations and sales.

Presenters: Morgan Alleyn and Sebastien N. Chain

2:00 P.M. – 2:50 P.M.
Tax Controversy and IRS Enforcement Update

Topics will include the current state of IRS enforcement, the allocation of funds under the Inflation Reduction Act, tax opinion standards and levels of authority for reporting positions, penalty enforcement (particularly with respect to information returns), tax litigation priorities, and the state of IRS collections.

Presenters: Leo Unzeitig and Jaime Vasquez

3:00 P.M. – 3:50 P.M.
Texas Sales and Use and Franchise Tax Updates

This session discusses recent developments in the Texas sales and use and franchise taxes. The discussion will cover key legislative changes, recent court decisions, and amendments to Texas Comptroller regulations.

Presenter: Bryan J. Dotson

4:00 P.M. – 4:50 P.M.
Cross-border International Tax Audits – What to Expect and How to Prepare

Good planning, thorough and detailed transactions, comprehensive tax compliant, and reporting will be discussed in detail so you and your clients will be well prepared in advance of any tax controversy that might arise. Knowing what are the cutting issues of the Internal Revenue Service, with high net worth families and international assets is important to navigate a future world of more tax audits. When and how records should be maintained internationally, and when attorney-client privileged documents or other privileges should be invoked. What key items to consider when your client receives an information document request (IDR) or a subpoena.

Presenters: Andres Berdugo, Luz E. Villegas-Bañuelos, Anuar Estefan, Patrick W. Martin, and Roberto Tueffer

5:00 P.M. - 7:00 P.M.
Reception

REGISTRATION FORM

CHAMBERLAIN HRDLICKA
LAREDO'S ANNUAL TAX & INTERNATIONAL BUSINESS PLANNING SEMINAR

Thursday, November 14, 2024

Registration may be completed online at:
https://www.chamberlainlaw.com/news-events-laredo-tax-seminar-2024.html

Alternatively, you may fill out the form below and mail it along with a check/money order payable to:
Chamberlain Hrdlicka
Attn: Meg Grossman
1200 Smith Street
Suite 1400
Houston, TX 77002

REGISTRATION FEE:
$125 PER PERSON ADVANCE REGISTRATION BY 11/12/2024
$165 PER PERSON ON-SITE REGISTRATION - Space Permitting

Full Name ____________________ 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 Meg Grossman at 713.356.1230 or tax.registration@chamberlainlaw.com.

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