30th Annual

Tax and Business Planning Seminar

Tuesday, December 1, 2015

Cobb Galleria Centre
Atlanta, Georgia

Chamberlain Hrdlicka
Attorneys at Law

Atlanta Houston Philadelphia San Antonio

FACULTY

DAVID D. AUGHTRY	The Citadel (B.A., 1975); University of South Carolina (M. Acct., 1978); University of South Carolina (J.D., 1978); Emory University (LL.M. Taxation, 1982)
SCOTT A. AUGUSTINE	Oberlin College (B.A., 1993); Case Western Reserve University (J.D., *cum laude*, 1997)
BRETT W. BEVERIDGE	University of Texas at Austin, BBA (1989), MPA (1989), JD (1995) (with honors)
KAREN KURTZ HAVEY	Georgia College and State University (B.S., Psychology, 1997); Georgia State University (M.B.A., 1999, M.H.A., 2000); Mercer University (J.D., 2004); Georgetown University (LL.M. Taxation/Certificate in Employee Benefits, 2005)
JOHN W. HACKNEY	University of Virginia (B.S., 2003; M.S., 2004); University of Georgia (J.D. *cum laude*, 2009)
F. BEAU HOWARD	University of Tennessee, B.A., *summa cum laude*, 2000; George Washington University, J.D., 2003
ANNETTE A. IDALSKI	St. Mary's University School of Law, J.D., 1995; Central Michigan University, B.S., *cum laude*, 1991
THOMAS E. JONES, JR.	Emory University (B.A., *magna cum laude*, 1971); University of Georgia School of Law (J.D., *magna cum laude*, 1974)
JAMES M. KANE	University of Georgia (BBA, *cum laude* with General Honors, 1975); Georgia State University (M. Taxation, 1981); Emory University (J.D., with distinction, 1990)
J. SCOT KIRKPATRICK	Emory University (B.A., 1979); Wake Forest University (J.D., 1982); New York University (LL.M. Taxation, 1984)
PATRICK J. MCCANN, JR	Wake Forest University, B.A. December 2005; University of Virginia School of Law, J.D., May 2006; University of Florida Levin College of Law, LL.M. in Taxation
COURTNEY H. MOORE	James Madison University (B.S.); Mercer University (J.D.)
HALE E. SHEPPARD	University of Kansas (B.S., with honors, 1993; M.A., with distinction, 1999; J.D., 1997); University of Chile (LL.M., with highest distinction, 1999); University of Florida (LL.M. Taxation, 2003)
CHRISTOPHER A. STEELE	Georgia State University, B.B.A (2002); Mercer University, J.D. (2011), University of Florida, LL.M in Taxation (2012)
BARCLAY R. TAYLOR	University of Georgia – B.S. in Political Science (2006); Mercer University School of Law – J.D. (2010); SMU Dedman School of Law – LL.M. in Taxation (2011)

In the beginning, clients retained Chamberlain, Hrdlicka to resolve tax issues. Aggressive young lawyers who served with distinction as trial lawyers in the United States Department of Justice and the Internal Revenue Service founded the firm, which currently offers more than 650 years of combined experience in tax planning and tax controversy.

Today, depth and breadth in tax law benefit all of Chamberlain, Hrdlicka's clients, but the firm is far more than just a tax firm. Chamberlain, Hrdlicka represents individuals, partnerships, and corporate clients in a broad range of business advisory, transactional, and litigation matters, with offices in Houston, Philadelphia, Atlanta, and San Antonio.

Nationally-recognized lawyers with Chamberlain, Hrdlicka include many who have served as judges, adjunct professors of law, distinguished legal writers, and lecturers. Their knowledge, experience, and novel approaches lead to creative solutions, quicker results, and "more bang for the buck."

Chamberlain, Hrdlicka, White, Williams & Aughtry

ATTORNEYS AT LAW

30th Annual

Tax and Business Planning Seminar

Tuesday, December 1, 2015

Cobb Galleria Centre
Two Galleria Parkway
Atlanta, Georgia 30339

Ballroom E Pre-Function Area
Second Floor
Complimentary Parking

CLE Credit has been requested for attorneys
6 hours of CPE credit recommended for Georgia CPAs

Register-Online: https://www.chamberlainlaw.com/news-eventsrsvp-119.html

Advance Registration:	**$135**
On-site Registration:	**$150**

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

11:00 a.m.	Registration Begins
11:30 a.m. - 12:35 p.m.	Complimentary Lunch
11:30 a.m. - 12:35 p.m.	Luncheon Presentation
12:45 p.m. - 5:30 p.m.	Workshops
5:30 p.m. - 6:30 p.m.	Reception

LUNCHEON TOPIC

SOME THINGS CHANGE AND SOME THINGS STAY THE SAME WAY JUDICIAL HIGHLIGHTS

PRESENTED BY
DAVID D. AUGHTRY

The IRS still hates deductions. After the Tax Court rejected the IRS position in two captive insurance cases (Rent-a-Center and Securitas – now helped by RVI), the IRS put captives on the Dirty Dozen list. The assault on conservation easements continues with mixed results, the Fifth Circuit saved ordinary partnership abandonment losses in Pilgrim's Pride, and Justice Roberts tortured the Queen's English in the second Obamacare case. After repeated threats, the tangible prop regs took effect. And, perhaps of equal impact, the Tax Court fortified the reliance defense against penalties in CNT and Webber. Come hear it all!

WORKSHOP GROUP I A

SELECTED TOPICS IN TAX-FREE CORPORATE AND PARTNERSHIP MERGERS

presented by Scott A. Augustine and Brett W. Beveridge

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.

WORKSHOP GROUP I B

THE FAMILY GAME OF THRONES: A PLANNER'S GUIDE TO DRAFTING BUSINESS SUCCESSION PLANS

presented by Thomas E. Jones and Karen Kurtz Havey

Is your business ready to handle the occurrence of disastrous events involving one of its owners, whether it be death, disability or divorce? This speech will focus on succession planning that every closely held business must consider and do so, from an income tax planning, estate planning, and transactional perspective. 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 analyzed.

WORKSHOP GROUP I C

WHAT IT'S WORTH? HANDLING A VALUATION CASE FROM EXAM THROUGH TRIAL

presented by John W. Hackney and Christopher A. Steele

Historically a creature most commonly seen in the estate, gift, and charitable world, valuations increasingly impact the realm of corporate tax planning as the living statutory standard preferred by Congress – a standard that theoretically captures "fairness" and changing economics. In 1998, the Tax Court noted that disputes over valuations filled the Court's dockets because approximately 243 Sections of the Internal Revenue Code required fair market value estimates in order to assess tax liability. Because valuations in tax planning and tax controversy remain so important, advisors need to be knowledgeable in all aspects of this area of law. To this end, the speakers will provide an overview of overview of valuation concepts, valuation reports, and defending valuations before the IRS.

WORKSHOP GROUP I — D

PROTECTING PRESERVATION: THE BATTLE CONTINUES OVER CONSERVATION EASEMENTS

presented by David D. Aughtry and Courtney H. Moore

The charitable contribution of a perpetual conservation easement should be broadly construed to encourage that policy-based charity. Yet, the IRS regularly – and the courts sometimes – assert hypothetical excuses for disallowing the irreversible contributions. We will focus on those technicalities and the best defense of Mother Nature.

WORKSHOP GROUP II — E

LIABILITY FOR ALL EMPLOYERS : TAX AND FAIR LABOR STANDARDS ACT IMPLICATIONS IN THE WORKPLACE

presented by Annette A. Idalski and F. Beau Howard

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.

WORKSHOP GROUP II — F

CAPTIVE COMPANIES: THE DO'S, DON'TS AND MAYBE'S COMPANIES

presented by J. Scot Kirkpatrick and Patrick McCann, Jr.

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 drive the business decision to implement a captive insurance company, but Congress also provides a tax incentive encouraging the use of well-designed small captives. Still, the IRS views many captive arrangements skeptically. We will provide an overview of how captives should operate from an insurance and tax standpoint, the pros and cons of using captives, and recent court cases discussing captive insurance companies.

WORKSHOP GROUP II G

SUPERCHARGING YOUR ESTATE PLANNING WITH ASSET PROTECTION

presented by James M. Kane and Karen Kurtz Havey

This presentation covers key concepts and planning options that can greatly enhance asset protection as part of your estate planning, including essential trust-design features, trustee powers, trust decanting provisions, inter-vivos QTIP trusts, tax-exempt retirement asset trust planning, joint property agreements, and Medicaid nursing home planning (this item especially for your parents).

WORKSHOP GROUP II H

INTERNATIONAL TAX COMPLIANCE AND DISPUTES: THE IRS IS JUST GETTING STARTED

presented by Hale E. Shepard and Barclay R. Taylor

In this modern era, nearly all taxpayers touch some international aspects, and the IRS is well aware of this. After more than five years of voluntary disclosure projects, the IRS is just getting started. The IRS now receives more data than ever about international activities and assets thanks to non-prosecution agreements with dozens of foreign banks, compliance with FATCA by foreign financial institutions, numerous inter-governmental agreements, mandatory e-filing of FBARs, computerized cross-checking of foreign assets disclosed on Form 8938, audits triggered by automatic-penalty programs for late Forms 5471 and 5472, new filing requirements for all owners of Passive Foreign Investment Companies, whistleblowers seeking large rewards, and data-mining from hundreds of thousands of voluntary disclosure participants. The IRS has expanded its Large Business and International division, too. This presentation helps tax practitioners understand the evolving international tax rules and issues, so that they can ask the right questions and avoid potential problems, both for their clients and themselves.

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Reservation Form

Tuesday, December 1, 2015

Registration Fee: Advance $135 On-Site $150
(Check, Money Order, or Credit Card)

Register-Online: https://www.chamberlainlaw.com/news-eventsrsvp-119.html

You may attend four one-hour workshops after lunch – two from Workshop Group 1 and two from Workshop Group II. Please list in preferential order your top two choices and an alternative from each workshop group. We will make every effort to schedule you in your top two choices from each workshop group; however, seating is limited and workshops will be filled on a first-come, first-served basis. Individual schedules of workshops will be distributed ONLY at the seminar; no written confirmations will be sent. No telephone reservations can be taken. If you have any questions, please call:

TIFFINY Y. FAYLE:
(713) 658-2500 or (800) 342-5829
Fax: (713) 658-2553
E-Mail: tax.registration.atl@chwwa.com

CLE/CPE

Georgia Attorneys:	CLE credit has been requested for attorneys
Georgia CPAs:	6 hours of CPE credit will be recommended

Group I: 1. ________________ 2. ________________ Alternate ________________

Group II: 1. ________________ 2. ________________ Alternate ________________

Mr./Ms. ________________________________ Title: CPA ❒ CFP ❒ Attorney ❒

Firm ____

Address ____

City ________________________ State __________ Zip ____________

Telephone ________________________ Fax ________________________

E-Mail Address ____

❒ VISA ❒ MC ❒ AMEX ❒ DISCOVER

Number: ________________________

Exp. Date: ________________________

Signature: ________________________

Please duplicate this form if necessary.

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

Chamberlain, Hrdlicka, White, Williams & Aughtry
191 Peachtree Street, N.E., Thirty-Fourth Floor
Atlanta, Georgia 30303
Attention: Tiffiny Y. Fayle

Chamberlain, Hrdlicka, White, Williams & Aughtry

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JOIN OUR TAX FORUM!

Our Tax Forums are generally held four times a year and include breakfast, 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!

COBB GALLERIA TAX FORUM

Cobb Galleria Centre
Two Galleria Parkway
Atlanta, Georgia 30339

2 HOURS OF CPE CREDIT RECOMMENDED
1.8 HOURS OF CLE CREDIT RECOMMENDED

The tax forum begins at 7:15 a.m.
The registration fee is $45

Mr./Ms. ______________________ **Title: CPA ❐ Attorney ❐**

Firm ______________________

Address ______________________

City ______________________ **State** ________ **Zip** ________

Telephone ______________________ **Fax** ______________________

E-Mail Address ______________________

Date ______________________

Please duplicate this form if necessary.

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Attention: Tiffiny Y. Fayle

Register-Online: www.chamberlainlaw.com

Chamberlain, Hrdlicka, White, Williams & Aughtry

ATTORNEYS AT LAW

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 for clients in all areas of practice.

AREAS OF PRACTICE INCLUDE:

BANKRUPTCY

COMMERCIAL LITIGATION

CONDEMNATION

CONSTRUCTION LAW

CORPORATE, SECURITIES & FINANCE

EMPLOYEE BENEFITS

ENERGY

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EXEMPT ORGANIZATIONS

IMMIGRATION

INTELLECTUAL PROPERTY

INTERNATIONAL

LABOR & EMPLOYMENT LAW

REAL ESTATE

TAX LITIGATION & CONTROVERSY

TAX PLANNING

ATLANTA
191 Peachtree Street, N.E., Thirty-Fourth Floor
Atlanta, Georgia 30303
(404) 659-1410

HOUSTON
1200 Smith Street, Suite 1400
Houston, Texas 77002
(713) 658-1818

PHILADELPHIA
300 Conshohocken State Rd., Suite 570
West Conshohocken, Pennsylvania 19428
(610) 772-2300

SAN ANTONIO
112 East Pecan Street, Suite 1450
San Antonio, TX 78205
(210) 253-8383

Chamberlain Hrdlicka
Attorneys at Law

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Atlanta, Georgia 30303

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