Chamberlain Hrdlicka

Houston 46th Annual Tax & Business Planning Seminar

Where:
The Houstonian Hotel
111 N. Post Oak Lane
Houston, Texas 77024

When:
Wednesday, November 1, 2023

Registration: 11:00 am
Seminars: 11:45 am - 5:30 pm
(Lunch included)

Chamberlain Hrdlicka
Attorneys at Law

ATLANTA HOUSTON PHILADELPHIA SAN ANTONIO

www.chamberlainlaw.com

Houston 46th Annual Tax & Business Planning Seminar

REGISTRATION FEE:
$150 PER PERSON
$175 PER PERSON WALK-IN WITH NO RESERVATION

Texas CLE: 5.0 credit hours
Texas CPE: 6.0 credit hours
There are no prerequisites for these courses.

Register online:
https://www.chamberlainlaw.com/news-events-chamberlain_hrdlicka_houston_tax_and_business_planning_seminar-2023.html

Schedule:

11:00 am - 11:45 am	Registration
11:45 am - 1:00 pm	Luncheon Presentation
1:05 pm - 3:10 pm	Presentations
3:10 pm - 3:25 pm	Break
3:25 pm - 5:30 pm	Presentations
5:30 pm - 6:30 pm	Reception

Luncheon Presentation

A Peek Behind the IRS Curtain, and the Future of IRS Enforcement

Presenter: Tom Cullinan, Chamberlain Hrdlicka Shareholder

Moderated by Managing Shareholder Larry Campagna

Tom Cullinan joined Chamberlain Hrdlicka's Atlanta office from the IRS, where he served as the Counselor to the IRS Commissioner and then as the acting IRS Chief of Staff. While at the IRS, he was a member of the Commissioner's core leadership team, advising on the IRS strategic plan and budget, staffing, internal operations, enforcement of tax laws and service to taxpayers. He was particularly involved in high-level enforcement issues, conceiving and/or helping launch the Office of Fraud Enforcement, the Office of Promoter Investigations, and the Joint Strategic Emerging Issues Team.

Prior to joining the IRS, Tom spent twenty years as a tax attorney, representing hundreds of taxpayers, including low-income individuals in pro bono matters, high net-worth individuals, partnerships, trusts and estates, and corporations in IRS audits, administrative appeals, and litigation, on a wide variety of tax issues often with significant amounts at issue.

Tom graduated from the State University of New York at Geneseo with a bachelor's degree in accounting, and the State University of New York at Albany with a master's degree in taxation. He earned his law degree from the Vanderbilt University School of Law. Recognized in the legal community, he's been named to Chambers USA, Legal 500 and Georgia Super Lawyers.

CHAMBERLAIN 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 46 years and Atlanta for 35 years. Chamberlain Hrdlicka opened its San Antonio office in 2010, and recently expanded its Annual Seminar to San Antonio in 2018, and to McAllen and Laredo in 2019.

PRESENTERS

TANIA ALBUJA

Georgetown University Law Center, (LL.M. Taxation, 2020); University of Houston Law Center, (J.D., 2018); East Texas Baptist University, (B.A. Political Science, summa cum laude, 2013)

MORGAN ALLEYN

University of Houston, (LL.M 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)

CHRISTINE BORRETT

University of Houston Law Center, (J.D., 2001); University of Texas at Austin, (B.A. 1998)

LARRY CAMPAGNA

University of Texas at Austin (B.A., magna cum laude, 1974); University of Texas at Austin (J.D., 1977)

RYAN CARLOCK

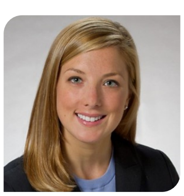
Southern Methodist University Dedman School of Law, (LL.M in Taxation); University of Houston Law Center, (J.D.; Houston Business & Tax Law Journal; Phi Delta Phi Legal Honors Fraternity); University of Oklahoma, (B.A. Journalism and Mass Communication)

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)

ALY DOSSA

B.S., first class honors, Engineering Chemistry, and B.S., with distinction, Computer Science, Queen's University, Canada (2001); J.D., University of Houston Law Center (2005)



JULIE EDELMAN

University of Texas School of Law, (J.D., 2011), Dean's Achievement Award in Estate Planning Wake Forest University, (BA, 2006)

ALISSA GIPSON

University of Houston Law Center (LL.M., Taxation, 2017); University of Houston Law Center, (J.D., 2016); Texas A&M University (B.A., 2011, magna cum laude)

PHYLLIS GUILLORY

University of Texas, (J.D., with honors, 1994); Louisiana State University, (B.S., summa cum laude, 1991)

KARL JACKSON

University of Houston, (LL.M. 2018); (J.D. 2018); Lindenwood University (B.A. Accounting, 2014)

JACK NAJARIAN

University of Illinois College of Law, (J.D., Magna Cum Laude, Class of 2012) University of Houston Honors College, (B.A. in Economics, Political Science, Classical Studies Minor, University Honors with Honors in Major, Class of 2009)

JONATHAN STASNEY

University of Houston Law Center, (J.D. and L.L.M. in Taxation, 2023) Texas A&M University, (Masters in Accounting, cum laude 2014, B.S. in Accounting, cum laude 2013)

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)

LUZ VILLEGAS-BANUELOS

University of San Diego School of Law (LL.M in Taxation, 2020); University of San Diego School of Law, (J.D., magna cum laude 2019) Order of the Coif

PRESENTATIONS

You may attend any presentation on a first-come, first-served basis as seating allows.

1:05-2:05 PM

1A Intra-Family Loans

Parents are often motivated to support one or more of their children in their various pursuits, such as buying a home or starting a business venture. This support is frequently provided in the form of a loan from the parent to the child, particularly when parents cannot afford to make overly generous gifts. However, intra-family loans can also be a simple and effective estate planning tool for wealthy parents to transfer assets to their children without gift tax implications. We will discuss intra-family loan basics for income and gift tax purposes, paying particular attention to transactions common in the family and estate planning context. We will also discuss some of the disadvantages and risks associated with intra-family loans and the income and gift tax consequences of debt forgiveness when an intra-family loan is later forgiven. Finally, our discussion will conclude with some advanced planning techniques including self-cancelling installment notes and Graegin loans.

Presenter: Ryan Carlock

1B The Chronicles of Business Technology: The Compliance, The Glitch and The Regulations

As we immerse ourselves into a newer generation of data privacy and cybersecurity, the business technology shields of the world we once knew have begun to show their wear and tear. New regulations in data privacy, groundbreaking innovations in artificial intelligence, and recent advancements in data security have allowed us to open the wardrobe and enter into a new digital world. The story of the information age is still ever-changing, but through its many crevices, we can learn it better so that we may better understand its implications for the future.

Presenter: Aly Dossa

2:10-3:10 PM

2A Judicial Highlights

A timely review of the past year's most significant court decisions on federal and state tax issues.

Presenters: Alissa Gipson and Jonathan Stasney

2B Unraveling the Web: Cross Border Joint Ventures

While LLCs and Partnerships are a preferred investment vehicle, their investment in foreign ventures can lead to surprising (and often expensive) tax and reporting consequences to their owners. This section will explore the rules that can impact U.S. owners of even small interests in entities that invest overseas. We will also focus on recent changes in the regulations that have flipped the entity versus aggregate rules in many cases, and further compounded these issues for U.S. owners.

Presenters: Phyllis Guillory and Morgan Alleyn

3:10 - 3:25 PM BREAK

3:25-4:25 PM

3A Tax Controversy (ERC) Update: The Latest from the Front Lines Involving IRS Challenges to Eligibility, More than Nominal Test, Applicable Governmental Orders, Supplier Delays, and Other Hot Topics Relating to the Employee Retention Credit

The Employee Retention Credit (ERC), a popular COVID-19 relief measure targets Congressional and taxpayers' responses to the pandemic. This seminar discusses what tax practitioners need to know in 2023 and 2024 about the ERC. Our review will include commenting on front-end eligibility determinations, and how to be cognizant of the IRS audit issues as well as Appeals activity. Substantive review will include a discussion of IRS challenges to eligibility for the ERC, a review of the "more than nominal" test, a discussion of the applicability of Governmental Orders, Supplier Delays, the recent IRS Moratorium and other relevant topics.

Presenters: Juan F. Vasquez, Jr. and Tania Albuja

3B Income Tax and Estate Planning for Person with Disabilities and Special Needs

This presentation covers federal tax credits and deductions for disabled taxpayers along with property and ad valorem tax breaks for the disabled. We will also cover ABLE Trusts, and estate planning techniques for families supporting beneficiaries with special needs. We will discuss how popular estate planning techniques clash with a standard to supplement but not supplant need-based means-tested support for our family members who depend on us the most.

Presenters: Julie Edelman and Christine Borrett

4:30-5:30 PM

4A The Corporate Transparency Act

The Corporate Transparency Act (CTA) is a new law that is scheduled to go into effect January 1, 2024, and will require entities (LLCs, Corporations, LPs etc.), unless they qualify for an exemption, to disclose information about their beneficial owners with the Financial Crimes Enforcement Network (FinCEN). Failure to comply can result in civil penalties and criminal penalties (including jail time). Most privately held entities will not qualify for an exemption, and will need to comply with this new law.

Presenters: Jack Najarian and Luz Villegas-Banuelos

4B Taxing Times in the Crypto World - What You Need to Know

Join us for a comprehensive exploration of cryptocurrency taxation in our presentation. In this illuminating session, we will demystify the intricate world of crypto taxation, helping you understand the essentials for responsible financial management in the digital asset realm. We will begin by addressing the fundamental classification of cryptocurrencies as property, setting the stage for a deeper dive into tax implications. Learn about the tax obligations associated with acquiring, holding, and trading digital assets, and discover how to manage your transactions efficiently to simplify reporting. Our presentation will also highlight the significance of accurate record-keeping, showcasing how it can be a valuable tool for tracking and managing your crypto-related tax obligations.

Presenters: Stuart Clements and Karl Jackson

5:30 - 6:30 PM RECEPTION

REGISTRATION FORM

CHAMBERLAIN HRDLICKA
HOUSTON 46TH ANNUAL TAX & BUSINESS PLANNING SEMINAR

Wednesday, November 1, 2023

Registration may be completed online at:
https://www.chamberlainlaw.com/news-events-chamberlain_hrdlicka_houston_tax_and_business_planning_seminar-2023.html

Alternatively, you may fill out the form below and mail it along with a check/money order payable to:
Chamberlain Hrdlicka
Attn: Jennifer Caruso
1200 Smith Street, Suite 1400, Houston, TX 77002
713.356.1613

REGISTRATION FEE: $150 PER PERSON
$175 PER PERSON WALK-IN WITH NO RESERVATION

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 Jennifer Caruso at 713.356.1613 or tax.registration@chamberlainlaw.com.

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