

Chamberlain Hrdlicka

Atlanta 38th Annual Tax & Business Planning Seminar

Where:

Westin Perimeter
7 Concourse Pkwy
Atlanta, Georgia 30328

When:

Wednesday, November 29, 2023

Registration: 11:00 am

Presentations: 12:00 pm - 5:00 pm
(Lunch included)

Reception Included: 5:00 pm to 6:00 pm



Chamberlain Hrdlicka
Attorneys at Law

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www.chamberlainlaw.com

Atlanta 38th Annual Tax & Business Planning Seminar

Schedule:

11:00 am - 12:00 pm Registration
12:00 pm - 12:50 pm Luncheon Presentation
1:00 pm - 5:00 pm Presentations
5:00 pm - 6:00 pm Reception

Georgia CPE & CLE Hours:

5.0 CPE and 5.0 CLE

There are no prerequisites for these courses.

REGISTRATION FEE - IN PERSON:

\$ 75 PER PERSON ADVANCE REGISTRATION BY 11/21/23

\$ 100 PER PERSON ON-SITE REGISTRATION

REGISTRATION FEE - VIRTUAL ATTENDANCE, LIVE ONLY:

\$125 PER PERSON BY 11/21/23

Register online:

<https://www.chamberlainlaw.com/news-events-chamberlain hrdlicka atlanta tax and business planning seminar-2023.html>

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 38 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



DAVID D. AUGHTRY

The Citadel (B.A., English, 1975); University of South Carolina (J.D., M. Acctcy., 1978); Emory University (LL.M. Taxation, 1982)



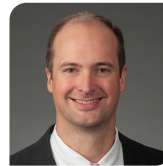
STEPHEN C. HEYMANN

University of Miami (B.A., Psychology, 2009, cum laude); University of Miami School of Law (Juris Doctor, 2012, cum laude); University of Miami School of Law (LL.M. in Estate Planning, 2013); University of Miami Psychology, Public Policy & Law Journal



CASSANDRA S. BRADFORD

Mercer University (B.A. International Affairs, May 2010, Honors Program); Georgia State University College of Law (J.D., May 2015); Georgia State University J. Mack Robinson College of Business (M.B.A., May 2015)



JOHN H. KIRBO

University of Alabama School of Law (LL.M. in Taxation, 2011); Mercer University, Walter F. George School of Law (J.D., 2009); Mercer University, Stetson School of Business (B.B.A., 2006)



TOM A. CULLINAN

Vanderbilt University School of Law (J.D.); State University of New York at Albany (M.S. of Taxation); State University of New York at Geneseo (B.S. Accounting)



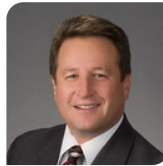
J. SCOT KIRKPATRICK

Emory University (B.A., 1979); Wake Forest University (J.D., 1982); New York University (LL.M., Taxation, 1984)



EMILY A. DABNEY

Emory University School of Law (J.D., 2021, Dean's List, Emory Moot Court Society); Parsons School of Design (BAF Photography, 2017, cum laude); Eugene Lang College, BA Politics, 2017, cum laude



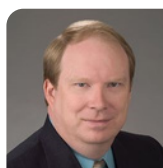
SCOTT M. RATCHICK

St. John's University School of Law (J.D., 1986); Tulane University (B.S. in Business Management, cum laude, 1983)



SAMUEL H. GRIER

Mercer University (B.A. English Literature, cum laude, 2008); Georgia State University College of Law (J.D., 2011); J. Mack Robinson College of Business, School of Accountancy (Master of Taxation, 2011); University of Houston Law Center (LL.M. in Tax Law, 2012)



ROBERT J. WADDELL

University of Georgia (B.B.A. Business, B.S. Political Science, 1989); Syracuse University Law School, cum laude (J.D., 1992)



JOHN W. HACKNEY

University of Virginia (B.S. in Commerce – Finance and Accounting Concentration, 2003); University of Virginia (M.S. in Accounting – Tax concentration; 2004); University of Georgia (J. D., cum laude, 2009)



STEVEN M. WYATT

University of Alabama (B.S. in Accounting, 1992); University of Alabama School of Law (J.D., 1996); New York University School of Law (LL.M. in Taxation, 1997)



JASEN D. HANSON

University of North Florida (B.A. Economics, 2011); St. Thomas University School of Law (J.D., magna cum laude, 2014); Moot Court Board, VITA Advanced Level Preparer, 8-Cali Book Awards (2013-2014); Moot Court Member of the Year, Dean's List; University of Florida, (LL.M. Tax, 2015)

PRESENTATIONS

12:00 – 12:50 PM

Judicial Highlights - Keynote and Lunch by David D. Aughtry

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

1:00 – 1:50 PM

Dr. Jekyll? Mr. Hyde?

What to Do When Estate Plans Go Awry

There are numerous unquestionable benefits to sophisticated estate planning for all, but particularly for high net worth clients. Such benefits include the orderly arrangement of a family's financial affairs and the ability to prepare successive generations for the responsible stewardship of inherited wealth...not to mention the potential to save millions in income and estate tax liabilities. But what happens when well-meaning estate plans morph into a horror story?

This presentation will explore the good, the bad, and the ghastly sides of estate planning, or the lack of it, from a planner's perspective and from a civil litigator's perspective. The speakers will provide insight into common scenarios where planning can go awry and how to minimize or avoid the potential for dispute. Should a dispute arise, the speakers will provide insight into navigating negotiations for settlement and litigation based on decades of experience in the field.

Presenters: Scott M. Ratchick, Stephen C. Heymann & Emily A. Dabney

2:00 – 2:50 PM

Structuring Successful Succession

While tax planning often drives many clients as they engage and work with estate planning counsel, there is no success without a successor. Undoubtedly, sound tax planning remains a prerequisite for effective transfer of the family business or significant family owned assets to the next generation. But, for clients with a family business or significant family owned assets, successfully transferring wealth to the next generation also depends on establishing proper governance structures within the family owned entities and trusts. Effective governance both facilitates the efficient and orderly transfer of wealth and control to the next generation and puts the next generation in the best position to survive and thrive as successor family business owners or inheritors of life-changing wealth.

Through case studies that highlight common challenges and opportunities faced by many business owners and other high net worth people, this presentation will illustrate the importance of incorporating proper governance into trusts and family business entities.

Presenters: J. Scot Kirkpatrick, Robert J. Waddell & Steven M. Wyatt

3:00 – 3:50 PM

TEFRA Leaves Us Feeling BBA'ad

Dad jokes aside, Congress replaced the TEFRA partnership audit procedures with the Bipartisan Budget Act of 2015 ("BBA"). Although taxpayers could elect to have it apply early, the BBA partnership audit procedures apply beginning in 2018. The first BBA partnership audits have reached their conclusion. These audits raise a series of tough questions facing taxpayers: Who should serve as partnership representative or designated individual? What is a modification request? When does a partnership make a push-out election and what does it mean? How do I account for any adjustment and when? This speech will discuss these important procedural topics from tax attorneys who have been helping their clients grapple with these very questions.

Presenters: John W. Hackney, Cassandra S. Bradford & Samuel H. Grier

4:00 – 4:50 PM

The Tax Man Cometh - What Increased IRS Enforcement Means for Taxpayers and Their Advisors

The Inflation Reduction Act earmarked \$80 billion over the next 10 years for enforcement activities at the IRS. Even with the recent debt ceiling \$20 billion reduction in that funding, the Service has made clear that it plans to use those funds to target high net worth individuals, large corporations, and pass through entities. This development, along with the establishment of the Office of Promoter Investigations at the IRS, make it clear that Taxpayers and their advisors can expect increased scrutiny from the Service over the next several years. This seminar will discuss considerations professional advisors should take into account when advising their clients on potential transactions, including their own potential liability.

Presenters: Tom A. Cullinan, Jasen D. Hanson & John H. Kirbo

5:00 - 6:00 PM

Reception

REGISTRATION FORM

CHAMBERLAIN HRDLICKA ATLANTA 38th ANNUAL TAX & BUSINESS PLANNING SEMINAR

Wednesday, November 29, 2023

Registration may be completed online at:

<https://www.chamberlainlaw.com/news-events-chamberlain-hrdlicka-atlanta-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: Katie Jacobson
1200 Smith Street
Suite 1400
Houston, TX 77002

REGISTRATION FEE - IN PERSON:

\$ 75 PER PERSON ADVANCE REGISTRATION BY 11/21/23

\$100 PER PERSON ON-SITE REGISTRATION

REGISTRATION FEE - VIRTUAL ATTENDANCE, LIVE ONLY:

\$125 PER PERSON BY 11/21/23

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 Katie Jacobson at 713.654.9695 or tax.registration@chamberlainlaw.com.

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