

#### Practice Areas

- International
- Tax
- International Tax
- Tax Controversy & Litigation
- Tax Planning & Business Transactions
- Qualified Opportunity Zones

#### Education

- 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)

#### Honors

- International Tax Review World Tax, Rising Star, Transactional Tax, 2026
- Listed, *The Best Lawyers in America* - Litigation and Controversy - Tax (2024-2026)
- International Tax Review World Tax, Rising Star, Tax Controversy, Texas, 2025

## Sebastien N. Chain

Shareholder

Houston

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Sebastien Chain joined Chamberlain Hrdlicka in 2011 and concentrates his practice on federal, state and local tax controversies, both civil and criminal, and he represents clients at the examination level, administrative appeals, and trial. He also advises clients on a variety of international and domestic transactions. Mr. Chains clients include domestic and foreign individuals, corporations, LLCs, partnerships, trusts and estates.

Mr. Chains tax controversy practice has covered a wide range of issues, and he has successfully resolved cases that involved worker classification issues, deferred compensation, ordinary and necessary business expenses, accountable plans, aircraft, transfer pricing, hobby loss, domestic and international information return penalties, and IRS collection enforcement actions. Mr. Chain has also prepared and submitted several Private Letter Rulings requesting relief for late tax elections.

Mr. Chain has extensive experience advising clients on the U.S. reporting requirements associated with owning foreign assets, and he represents clients with unreported foreign income and foreign assets become compliant with their U.S. obligations. He has represented over 100 clients in connection with the IRSs various voluntary disclosure programs, including the 2009, 2011, 2012 and 2014 Offshore Voluntary Disclosure Programs, the Streamlined Domestic and Foreign Offshore Procedures, and the Delinquent Information Return and FBAR Submission Procedures.

Mr. Chains planning and transactional practice focuses primarily on cross-border income and estate and gift tax issues. He has experience advising foreign clients on their inbound investments into the United States, including investments in securities, real estate, and active business operations, and he advises U.S. clients on establishing foreign operations and reorganizing U.S. operations to move offshore. Mr. Chain also assists clients on choice of entity, the acquisition and divestiture of U.S. and foreign assets, and the impact of income tax treaties on these transactions.

- Listed, *Texas Super Lawyers: Rising Star - Tax* (2017-2020)
- Awarded Salute to Excellence by Houston CPA Society
- Named a "Top Lawyer" by Houstonia Magazine, 2022

#### Bar Admissions

- Texas

#### Court Admissions

- United States Tax Court

## Sebastien N. Chain, Continued

Mr. Chain is a frequent lecturer on international compliance requirements associated with owning foreign assets, including FATCA and FIRPTA, and he routinely speaks for the Texas and Houston Societies of CPAs and is an active member in the Tax Section, American Bar Association.

### Tax Court Litigation

- *Makric Enterprises, Inc. v. Commissioner of Internal Revenue*, Docket No. 16-60410 (5th Cir. 2017)
- *Levine v. Commissioner*, Tax Court Docket No. 022442-15
- *Quality Trucking, Inc. v. Commissioner*, Tax Court Docket No. 001710-15L
- *Estate of Gladys N. Bishop v. Commissioner*, Tax Court Docket No. 12598-14L
- *Haden v. Commissioner*, Tax Court Docket No. 000991-14L
- *Haden v. Commissioner*, Tax Court Docket No. 018974-12L
- *Makric Enterprises, Inc. v. Commissioner*, Tax Court Docket No. 001017-13
- *Cornerstone Mortgage Company, Inc. v. Commissioner*, Tax Court Docket No. 028514-11

### IRS Administrative Rulings

- IRS Private Letter Ruling 201535010 (ruling granting taxpayer an extension under 9100 regulations to make favorable entity classification elections for 12 foreign subsidiaries)
- IRS Private Letter Ruling 127343-13 (ruling allowing taxpayer to rectify tax non-compliance related to Canadian registered retirement savings plan)

### Seminars and Presentations

- *Hurricane Harvey: Advising Clients Through the Flood of Legal and Tax Issues*, Presented at Chamberlain Hrdlicka 40th Annual Tax and Business Planning Seminar, November 16, 2017
- *Voluntary Disclosures for Clients with Unreported Foreign Activities*, Presented to Sol Schwartz & Associates PC, CPAs, August 16, 2017
- *Big Brother 2017: Update on US Foreign Reporting*, Presented at Houston CPA Society 2017 CPE Tax Expo, January 9, 2017
- *Roadmap for Dealing with Clients Having International Investments*, Presented at Chamberlain Hrdlicka Annual Tax and Business Seminar, November 2016
- *What Every Accountant Needs to Know About Cross-Border Taxation*, Presented at Chamberlain Hrdlicka Tax Forum, August 2016

## **Sebastien N. Chain, Continued**

- *International Compliance Footfaults & IRS Enforcement Priorities*, Presented to San Antonio CPA Society and Instituto de Contadores Publicos de Neuvo Leon, Monterrey, July 28, 2016
- *Captive Insurance Companies After the 2015 Appropriations Bill: Still Viable or on Life Support?*, Presented to Society of Financial Service Professionals Advance Education Seminar, May 6, 2016
- *Employee vs. Independent Contractor: Case Study For TX Community Health Centers*, Texas Council of Community Centers CFO Consortium, April 28, 2016
- *Employee v. Independent Contractor: A Case Study for Texas Community Health Centers*, Presented at the Texas Council Risk Management Fund Employment Law Workshop, January 29, 2016
- *Big Brother 2016: US Foreign Reporting*, Presented at Houston CPA Society 26th Annual CPE Tax Expo, January 11, 2016
- *Captive Insurance Companies: The Dos And Donts (Or Something Else)*, Presented at Chamberlain Hrdlicka Annual Tax and Business Planning Seminar, November 16, 2015
- *Protect Yourself: The Crackdown on Foreign assets in the United States*, Presented to GLO CPAs, LLP, October 21, 2015
- *Common International Tax Issues*, Presented to Frost Banking International Private Banking Group, August 14, 2015
- *Options for Taxpayers with Undisclosed Foreign Assets*, Presented to GBH CPAs, PC, April 30, 2015
- *FATCA: A New Era*, Presented at Houston CPA Societys 24<sup>th</sup> Annual CPE Tax Expo, January 2014
- *Tax Basics for Buying and Selling Oil and Gas Interests*, Presented at Chamberlain, Hrdlicka, White, Williams & Aughtry Annual Tax & Business Planning Seminar, December 2013
- *Foreign Reporting and FATCA: What You Should Know*, Presented at Houston CPA Society, Bay Area Satellite Group, June 2013.
- *Basic Federal Income Tax Issues in Oil & Gas Operations and Transactions*, Presented at Houston CPA Society's 24th Annual Spring Accounting Expo, May 2013.
- *Obama or RomneyDoesnt Matter, FATCAs Coming and Its Time to Prepare*, presented at Chamberlain, Hrdlicka, White, William & Aughtry Annual Tax & Business Planning Seminar, November 2012.
- *Taxation of Professional Athletes*, presented to the Houston CPA Society, September 2012.
- *International Tax Reporting: The IRS Wants More Reading Material, and Taxpayers Are the Bookstore*, presented at 2012 Rio Grande Valley Chapter's Business & Industry Symposium.
- *Foreign Filing Footfaults*, presented at 2012 Chamberlain, Hrdlicka Houston Monthly Tax Forum.