24th Annual

Tax and Business Planning Seminar

Wednesday, November 18, 2009

Cobb Galleria Centre
Atlanta, Georgia

Chamberlain Hrdlicka
Attorneys at Law

Atlanta Houston Philadelphia Denver

FACULTY

GEORGE B. ABNEY	Columbia University (B.A., 1991); Florida State University (J.D., *magna cum laude,* 1998)
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)
WILLIAM E. BUCHANAN	James Madison University (B.A., 1992); University of Maryland (J.D., with honors, 1997); Georgetown University (LL.M. Taxation, 2006)
DAVID N. DREYER	Georgia State University (B.A., *summa cum laude,* 2001); Emory University (J.D., *cum laude,* 2004)
GARY S. FREED	Drew University (B.A., 1978); Emory University (J.D., 1981)
CHARLES E. HODGES II	Clemson University (B.S., *cum laude,* 1992); Mercer University (J.D., 1995); University of Florida (LL.M. Taxation, 1996)
JAMES M. KANE	University of Georgia (B.B.A., *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)
KRISTEN S. LOWTHER	Clemson University (B.A., *cum laude,* 2002); Clemson University (M.B.A., 2004); University of Alabama (J.D., 2007); University of Florida (LL.M. Taxation, 2008)
KAREN S. KURTZ	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)
LORI M. MILLIANS	Georgia Institute of Technology (B.S., International Affairs, *cum laude*, 1999); Georgia State University College of Law (J.D., *cum laude*, 2007); University of Florida (LL.M. Taxation, 2008)
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)
DAVID W. SIEGEL	Union College (B.A., 1961); Brooklyn Law School (LL.B., 1966); Georgetown University (LL.M. Taxation, 1970)

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. Peers voted Chamberlain, Hrdlicka one of the top three tax firms in the South. *U.S. Lawyers Vote on Their Competition,* International Tax Review, November, 1993, pp. 9-10.

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 Denver.

N 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 & Martin
ATTORNEYS AT LAW

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Cobb Galleria Centre
Two Galleria Parkway
Atlanta, Georgia 30339

Ballroom Pre-Function Area
Second Floor
Complimentary Parking

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

Register-Online: www.chamberlainlaw.com/news-events-rsvp-55.html

Advance Registration: $80
On-site Registration: $95

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

WHAT'S HAPPENING: JUDICIAL HIGHLIGHTS

PRESENTED BY
DAVID D. AUGHTRY

WORKSHOP GROUP I — A

THE ROLE OF RETURN PREPARERS AND THEIR FIRMS IN CIVIL AND CRIMINAL TAX DISPUTES

presented by David D. Aughtry and Lori M. Millians

No preparer can be very excited about the examination of a return he or she prepared but that prospect arises with every 706, 709, 1040, 1065, and 1120. New rules and sensitivities radically alter how you and your firm can best defend that client and that return.

WORKSHOP GROUP I B

EVERYTHING YOU ALWAYS WANTED TO KNOW ABOUT THE ESTATE, GIFT AND GST TAX BUT WERE AFRAID TO ASK!

presented by J. Scot Kirkpatrick and Karen S. Kurtz

Updates on family limited partnerships, life insurance, estate planning with captive insurance companies, estate tax legislation and more…

WORKSHOP GROUP I C

U.S. PERSONS WITH FOREIGN ACCOUNTS AND ENTITIES: IRS TREATMENT OF THOSE WHO RECENTLY DISCLOSED…AND THOSE WHO DIDN'T

presented by Hale E. Sheppard and George B. Abney

The presentation covers (i) the tricky rules related to foreign account and entity reporting, (ii) settlement terms under previous IRS international initiatives, (iii) the IRS voluntary disclosure program in 2009, (iv) current IRS treatment of taxpayers who disclosed, (v) likely actions on taxpayers who did not disclose, (vi) recent changes to the foreign account rules, and (vii) the impact of IRS international enforcement on tax return preparers.

WORKSHOP GROUP II **D**

KISSIN' COUSINS: TRUST PLANNING AND ASSET PROTECTION

presented by James M. Kane

Trust planning is a very close relative to asset protection. This presentation includes a wealth of trust planning techniques, sample trust provisions, bankruptcy considerations, and case law references, together focusing on greatly enhancing asset protection for a trust and its beneficiaries.

WORKSHOP GROUP II **E**

COUNSELING YOUR CLIENTS ABOUT "PRIVILEGE," CONFIDENTIAL INFORMATION AND TRADE SECRETS

presented by Gary S. Freed and David N. Dreyer

An overview on how to help your clients maintain their trade secrets, confidential information and the accountant-client privilege in a litigious society.

WORKSHOP GROUP II F

NUTS, BOLTS, AND SCREWS OF CAPTIVE INSURANCE

presented by Charles E. Hodges II and Kristen S. Lowther

A lawsuit or tragic unexpected event not fully covered by insurance can ruin a company's financial situation. To deal with these potential issues, companies often consider forming a captive insurance company. If structured and operated properly, a captive insurance company can finance future risk for the company in a very tax-efficient manner for the company's owners. As such, tax practitioners must have a basic understanding of captive insurance. This presentation will focus on the basics of the financial risk aspect of captive insurance companies and a more in-depth analysis of the IRS/tax pitfalls to avoid.

WORKSHOP GROUP II G

THE FINANCIAL PANIC OF 2008 – FINDING A SILVER LINING IN THE STORM: EXCLUSIONS OF COD INCOME, OPTIMIZING NOL'S AND DEDUCTIONS FOR PONZI SCHEME LOSSES, ETC.

presented by David W. Siegel and William E. Buchanan

In this presentation, David Siegel and William Buchanan will discuss COD income and exclusions from taxation of such income, with a focus on recent expansions of such exclusions (also return reporting for excluded COD income). The presentation will also cover recent changes as to the use of NOL's, provide a limited review of revenue rulings and related procedures issued by the IRS providing guidance for determining the amount and timing of deductions by bad-luck investors in Ponzi schemes, and the more frequently encountered deductions for bad debts and worthless securities.

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Reservation Form

Wednesday, November 18, 2009

Registration Fee: Advance $80 On-Site $95
(Check, Money Order, or Credit Card)

Register-Online: www.chamberlainlaw.com/news-events-rsvp-55.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:

MARY BETH CARACCIOLO:
(713) 658-2500 or (800) 342-5829
Fax: (713) 356-1001 or (713) 659-2553
E-Mail: marybeth.caracciolo@chamberlainlaw.com

CLE/CPE/CFP CREDIT

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

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

Number: ________

Exp. Date: ________

Signature: ________

Please duplicate this form if necessary.

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

Chamberlain, Hrdlicka, White, Williams & Martin
191 Peachtree Street, N.E., Thirty-Fourth Floor
Atlanta, Georgia 30303
Attention: Mary Beth Caracciolo

Chamberlain, Hrdlicka, White, Williams & Martin

ATTORNEYS AT LAW

JOIN OUR TAX FORUM!

Our Tax Forums are generally held six 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 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

SECOND WEDNESDAY OF EACH MONTH

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

The tax forum begins at 7:15 a.m.
The registration fee is $40

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

Firm ______________________

Address ______________________

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

Telephone ______________________ **Fax** ______________________

E-Mail Address ______________________

Date ______________________

Please duplicate this form if necessary.

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Atlanta, Georgia 30303
Attention: Mary Beth Caracciolo

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Chamberlain, Hrdlicka, White, Williams & Martin

ATTORNEYS AT LAW

Our sound business understanding and comprehensive legal experience work for you and your clients. For over 40 years, Chamberlain, Hrdlicka, White, Williams & Martin has been producing results for clients in all areas of practice.

AREAS OF PRACTICE INCLUDE:

ADMIRALTY LAW
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EMPLOYEE BENEFITS
ENERGY
ESTATE PLANNING
EXEMPT ORGANIZATIONS
IMMIGRATION
INTELLECTUAL PROPERTY
INTERNATIONAL
LABOR & EMPLOYMENT LAW
REAL ESTATE
TAX LITIGATION & CONTROVERSY
TAX PLANNING

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