

#### Practice Areas

- International & Immigration
- Tax Planning
- Tax Controversy & Litigation

#### Education

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

#### Honors

- Named a "Rising Star" by Texas Monthly Magazine, 2004, 2005

#### Bar Admissions

- Texas

#### Court Admissions

- U.S. Tax Court

## Phyllis A. Guillory

Shareholder

Houston

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Ms. Guillory represents clients including both public and private business entities, trusts, and individuals in a variety of industries. Many of Ms. Guillory's clients have energy-related businesses in the United States and in countries all over the world.

Ms. Guillory's background includes a degree in accounting and past work history with a major international accounting firm. This experience coupled with her work with various types of businesses in many countries uniquely equips her to advise clients on tax-related issues.

Ms. Guillory has helped to launch international businesses, advises on local and overseas tax effects, personnel issues, choice of business entity and reorganization of business structure to minimize tax liability. She also assists cross-border business operations with U.S. laws relating to foreign investments and assists non-U.S. investors to structure operations to help minimize or eliminate liability for income and transfer tax.

#### Seminars & Presentations

- "The Empire Strikes Back – What Will Be the Next Front in the Cross-Border Tax Wars?", a seminar providing an overview of the future of international tax controversy issues, presented at the Chamberlain, Hrdlicka Annual Tax Planning Seminar in Houston; December 2009
- "Better to Give – But How? – A Practical Guide to Transfer Tax Strategies for Foreign Individuals," a seminar providing an overview of cross-border gift and estate tax issues, presented at the Chamberlain, Hrdlicka Annual Tax Planning Seminar in Houston; December 2008, Wednesday Tax Forum, July 2009; and Attorney Tax and Probate, September 2009.
- "Global Employee Assignments: Your Tax Passport to Assist U.S. Employers," a seminar on the tax implications of a U.S. company sending employees overseas to work, presented at the Chamberlain Hrdlicka Annual Tax Planning Seminar in Houston; November 2007

## Phyllis A. Guillory, *Continued*

- "Unless Otherwise Modified by Treaty . . .," a seminar providing an overview of the United States's tax treaties and their application, presented at the Chamberlain Hrdlicka Annual Tax Planning Seminar both in Houston and Atlanta; November 2006
- "Special Problems for Examinations with International Issues," a seminar providing an overview of examinations of cross-border transactions, presented at the Chamberlain Hrdlicka Annual Tax Planning Seminar both in Houston and Atlanta; November 2005 and December 2005, respectively.
- "Beyond Borders: Entity Selection for the International Client," presented at the Chamberlain Hrdlicka Annual Tax Planning Seminar both in Houston and Atlanta; November 2005.
- "Non-Citizen Spousal Issues in Estate Planning," presented at the Southeast Texas Estate Planning Council; April 2004.
- "Estate and Gift Tax Planning for the Foreign Individual," presented at the Lone Star Planners Conference, the HBA International Section, and at the Chamberlain Hrdlicka Tax Forums; Houston, June 2004.
- "Playing the Hand You're Dealt: Preparing for Audit with the New Tax Shelter Disclosure Regulations," presented at the Tax Executives Institute; Las Vegas, NV, February 2004.
- "Hardball: Will Legitimate Tax Planning Be Struck Out?," a seminar addressing the disclosure and registration requirements of listed transactions and other reportable transactions, presented at the Chamberlain Hrdlicka Annual Tax Planning Seminar in Houston; November 2002.
- "This Stuff was Too Easy Before: Some Highlights of Recent Developments in International Tax Planning," presented at the Chamberlain Hrdlicka Annual Tax Planning Seminar in Houston; November 2003.
- "Tax Strategies and Business Structure," a seminar addressing entity choices in establishing a business in Texas, presented at the Greater Houston Partnership; October 2001.
- "Taxation of Foreign Individuals from an Employer's Perspective," presented at the International Tax Forum of Houston; August 2001.
- "Big Brother is Watching You," a seminar addressing proceedings before the Director of Practice, presented at the Chamberlain Hrdlicka Annual Tax Planning Seminar in Houston; November 2001.
- "Going 'International' without Leaving Town: Employer Tax Reporting for Alien Employees," presented at the Chamberlain Hrdlicka Annual Tax Planning Seminar in Houston; November 2000.

## Professional Affiliations

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- American Bar Association
  - Houston Bar Association
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