33rd Annual

Tax and Business Planning Seminar

Thursday, November 15, 2018

Four Seasons Hotel Atlanta
75 14th Street NE
Atlanta, Georgia 30309

Chamberlain Hrdlicka
Attorneys at Law

Atlanta Houston Philadelphia San Antonio

FACULTY

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)
SCOTT A. AUGUSTINE	Oberlin College (B.A., 1993); Case Western Reserve University (J.D., cum laude,1997)
JOHN W. HACKNEY	University of Virginia (B.S., 2003; M.S., 2004); University of Georgia (J.D. *cum laude*, 2009)
PETER N. HALL	The Ohio State University (B.A., *summa cum laude*, with honors, 2001); Vanderbilt University Law School (J.D., 2004)
STEPHEN C. HEYMANN	University of Miami (B.A., *cum laude,* 2009); University of Miami (J.D., *cum laude,* 2012); University of Miami (LL.M. Taxation, 2013)
J. SCOT KIRKPATRICK	Emory University (B.A., 1979); Wake Forest University (J.D., 1982); New York University (LL.M. Taxation, 1984)
JOAN M. MCCALLUM	Berry College (B.S., Biology, Minor in Chemistry, cum laude, 2005); Mercer University School of Law (J.D., cum laude, 2010)
PATRICK J. MCCANN, JR	Wake Forest University (B.A. December 2005); University of Virginia School of Law (J.D., May 2006); University of Florida Levin College of Law, (LL.M. in Taxation, 2012)
ERICA L. OPITZ	Binghamton University, State University of New York, (B.A. in History B.A. in Philosophy Politics and Law, cum laude, 2007); Mercer University School of Law (J.D., cum laude, 2010)
CHRISTOPHER A. STEELE	Georgia State University (B.B.A., 2002) Mercer University (J.D., 2011); University of Florida (LL.M. in Taxation, 2012)
JOSHUA A. SUTIN	Lewis & Clark College (B.A., Philosophy, 1991); University of New Mexico School of Law (J.D., 1997); University of Florida College of Law (LL.M., Taxation, 1998)
STEVEN M. WYATT	The University of Alabama (B.S., Accounting, 1992; J.D., 1996); New York University (LL.M. in Taxation, 1997)

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.

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 San Antonio.

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 & Aughtry

ATTORNEYS AT LAW

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Ballroom
Fourth Floor
Complimentary Valet Parking

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

Register-Online: www.chamberlainlaw.com

Advance Registration:	**$135**
On-site Registration:	**$150**

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 SPEECH – JUDICIAL REVIEW

To Be Forewarned Is To Be Forearmed

PRESENTED BY
David D. Aughtry

With some bright spots like *Marinello, Lender, Graev,* and the Tax Cut and Jobs Act of 2017, the sky proved mostly cloudy this past year with strained attacks on small captives, conservation easements, penalties, and procedural rules. But to be forewarned ...

WORKSHOP GROUP I — A

The Tax Cut And Jobs Act And The New Regulations: Has The Dust Finally Settled?

Presented by Christopher A. Steele, Steven M. Wyatt, and John W. Hackney

Section 199A, the pass-through equivalent to the 21 percent corporate rate, seemed like a good idea when the "expert" politicians told us about how much money we would save. However, the language of the Tax Cut and Jobs Act, including Section 199A, left us to wonder what it all means. Now that the IRS has issued Proposed Regulations interpreting the Tax Cut and Jobs Act, do we have answers to all our existential questions? This session explores the most important topics from the Tax Cut and Jobs Act, including Section 199A, in light of the new regulations and identifies the top new planning ideas you should be discussing with your clients.

WORKSHOP GROUP I — B

Adding Value in the Trump Era: Sophisticated Estate Planning for Your Small, Mid-Size, and "Bigly" Clients

Presented by J. Scot Kirkpatrick and Stephen C. Heymann

The old phrase "Go Big or Go Home!" was given new meaning for estate planning and tax practitioners after passage of the Tax Cuts and Jobs Act of 2017 (the "TCJA"). The TCJA's massive increases in the estate, gift, and generation-skipping transfer tax exemptions may lead some to believe that wealth transfer planning can be put on the shelf for now. This presentation will explore why the TCJA provides some of the greatest tax planning and wealth transfer opportunities in recent history and why putting any planning on pause would be a tremendous mistake. But practically speaking…how can you make the TCJA work for your clients?

This presentation will explore planning opportunities for clients in three different financial categories: (i) $1,000,000 to $10,000,000; (ii) $10,000,000-$30,000,000; and (iii) $30,000,000 and up. This presentation will tell you what you need to know about state level income tax planning, recent sweeping changes to Georgia's trust code, life insurance planning, charitable giving, and much more in order to provide value to clients of any financial threshold.

WORKSHOP GROUP I C

It's Personal, Not Business: When Outside Activities Affect the Workplace

Presented by Peter N. Hall

With personal lives made public through social media and the increasingly blurred line between "personal" and "business," there is perhaps no better time to discuss how employees' personal lives can affect the workplace. When an employee's off-duty conduct affects the workplace, it can be hard for employers to know what they can legitimately regulate and what is going "too far." This session will discuss the legal risks involved in regulating, and in not regulating, employees' off-duty conduct, and how best to develop sensible workplace policies and procedures to protect the business.

WORKSHOP GROUP II D

What Every Family Business and Family Office Needs to Know

Presented by David D. Aughtry and Patrick J. McCann

On the income tax side, the multi-year repeal of the Section 212 investment expense deduction in the 2017 Tax Cut and Jobs Act compels family offices and businesses to take a harder look at protecting their "trade or business" status under Lender. On the estate and gift tax side, a long anticipated opinion will shed new light on S-Corp tax affecting and USPAP 9-3 recognition that non-controlling interests get no benefit from non-operating assets. And perhaps most importantly, that case teaches us how principled families can best preserve their businesses for generations to come.

WORKSHOP GROUP II E

Data Privacy Concerns for Accountants

Presented by Scott A. Augustine, Erica L. Opitz, and Joan M. McCallum

In a world that is becoming increasingly virtual, how do you ensure that you are protecting your clients' proprietary, confidential and financial information in compliance with applicable laws? This presentation will explore best cybersecurity practices, unexpected situations in which a US accounting firm may fall within the jurisdiction of the European Union's new General Data Protection Regulation (GDPR), and essential steps to maintain the accountant-client privilege.

WORKSHOP GROUP II F

Top Employee Benefit Issues for CPAs – 2018/2019

Presented by Joshua A. Sutin

We will review the top employee benefit law changes that every CPA should know in order to help their clients. This lecture will provide a legal review of ERISA, Internal Revenue Code, and related employee benefit laws impacting plan sponsors and fiduciaries this year and next year. In addition, the presentation can be used as a checklist by a CPA to assist plan sponsors and fiduciaries on employee benefit plan compliance. Examples of issues to be discussed are recent tax law changes impacting employee benefit plans, fiduciary duties under ERISA, HIPAA privacy and security, nonqualified deferred compensation trends, Affordable Care Act compliance, etc.

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33rd Annual Reservation Form

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Thursday, November 15, 2018

Registration Fee: Advance $135 On-Site $150
(Check, Money Order, or Credit Card)

Register-Online: www.chamberlainlaw.com

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) 658-2553
E-Mail: tax.registration.atl@chwwa.com

CLE/CPE	
Georgia Attorneys:	CLE credit has been requested for attorneys
Georgia CPAs:	6 hours of CPE credit will be recommended

Group I: 1. ________ 2. ________ Alternate ________

Group II: 1. ________ 2. ________ Alternate ________

Mr./Ms. ________ Title: CPA ❐ Attorney ❐

Firm ________

Address ________

City ________ State ________ Zip ________

Telephone ________ Fax ________

E-Mail Address ________

❐ VISA ❐ MC ❐ AMEX ❐ DISCOVER

Number: ________

Exp. Date: ________

Signature: ________

Please duplicate this form if necessary.

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

Chamberlain, Hrdlicka, White, Williams & Aughtry
191 Peachtree Street, N.E., Forty-Sixth Floor
Atlanta, Georgia 30303
Attention: MARY BETH CARACCIOLO

Chamberlain, Hrdlicka, White, Williams & Aughtry
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JOIN OUR TAX FORUM!

Our Tax Forums are generally held four 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 e-mail you a notice before each meeting. You may then make a reservation if you plan to attend. It's easy!

ATLANTA AREA TAX FORUM

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

The tax forum begins at 7:15 a.m.
The registration fee is $50

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

Firm ______________________

Address ______________________

City ______________________ State ________ Zip ____________

Telephone ______________________ Fax ______________________

E-Mail Address ______________________

Date ______________________

Please duplicate this form if necessary.

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

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191 Peachtree Street, N.E., Forty-Sixth Floor
Atlanta, Georgia 30303
Attention: MARY BETH CARACCIOLO

Register-Online: www.chamberlainlaw.com

Chamberlain, Hrdlicka, White, Williams & Aughtry

ATTORNEYS AT LAW

Our sound business understanding and comprehensive legal experience work for you and your clients. For over 50 years, Chamberlain, Hrdlicka, White, Williams & Aughtry has been producing results for clients in all areas of practice.

AREAS OF PRACTICE INCLUDE:

BANKRUPTCY
COMMERCIAL LITIGATION
CONDEMNATION
CONSTRUCTION LAW
CORPORATE, SECURITIES & FINANCE
EMPLOYEE BENEFITS
ENERGY
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IMMIGRATION
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REAL ESTATE
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