



ARMBRECHT JACKSON LLP'S 2015 CPA CONTINUING EDUCATION SEMINAR

SEPTEMBER 24, 2015

RENAISSANCE RIVERVIEW HOTEL

4 CPE HOURS

Each year brings us new issues which are not only relevant to our practice, but yours, too. Now that we have been approved as a CPE sponsor, it is our privilege to share that knowledge with you!

We will be hosting a seminar on the afternoon of September 24 (not coincidentally as the CPE year draws to close) for our friends in the local CPA community to address some of these important changes in the law. The seminar will be held at the Renaissance Riverview and has been approved for four hours of CPE credit. A reception will follow.

SCHEDULE

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| 12:30 | Check-in |
| 1:00-1:10 | Welcome |
| 1:10-1:30 | Securities Traps in Common Transactions
Tom Oldweiler and Jim Smith |
| 1:30-1:50 | Income Tax Traps in Related Party Transactions
Robbie Turnipseed and Steve Pearson |
| 1:50-2:10 | Fiduciary Personal Liability for Unpaid Taxes of an Estate or Trust
Duane Graham and Harris Oppenheimer |
| 2:10-2:30 | Bitcoin Taxation
Jim Smith and Steve Pearson |
| 2:30-2:50 | Best Practices in Entity Formation
Greg Bru and Tom Oldweiler |
| 2:50-3:05 | Break |
| 3:05-3:30 | Latest Updates on Worker Classification Audits (state and local)
Bill Lancaster and Steve Pearson |
| 3:30-3:55 | Section 409A Compliance for Severance Agreements and Other Deferred Compensation Plans
Robbie Turnipseed |

3:55-4:20 **Oil and Gas Taxation Overview**
Duane Graham and Harris Oppenheimer

4:20-4:55 **Recent Developments in Accountant Professional Liability**
Ed Dean and Tom Oldweiler

Reception to follow

REGISTRATION

Registration fee of \$175. To register, complete the following form and e-mail to Valerie Johnson at vpj@ajlaw.com or mail the form and payment to her attention to P.O. Box 290, Mobile, Alabama 36601.

100% Guarantee

If you are not completely satisfied after attending this seminar, let us know, and we will refund 100% of your registration fee- no questions asked. You keep the CPE credits.

CPE Information

This program has been approved by the Alabama State Board of Public Accountancy for 4.0 hours CPE credit.

REGISTRATION FORM

ARMBRECHT JACKSON LLP'S 2015 CPA CONTINUING EDUCATION SEMINAR

SEPTEMBER 24, 2015

4 CPE HOURS - \$175 Registration Fee

Name: _____

Organization: _____

Address: _____

Telephone Number: _____

E-mail address: _____

AL CPA License Number (for CPE Reporting Purposes): _____

Credit Card Information:

Charge to: American Express Discover Mastercard Visa

Expiration Date: _____

Card Number: _____

Cardholder's Name: _____

CID: _____

Please make checks payable to Armbrecht Jackson LLP and mail to

Armbrecht Jackson LLP
Attn: Valerie Johnson
Post Office Box 290
Mobile, Alabama 36601

ABOUT THE SPEAKERS:

Gregory P. Bru

Mr. Bru's practice areas include business and finance, including real estate, securities and intellectual property. In his business and finance practice, Mr. Bru has extensive experience in the formation, management and dissolution of entities of all types, including corporations, joint ventures, limited liability companies and partnerships, and has been involved in numerous corporate acquisitions and mergers representing both buyers and sellers. He also has been involved in the representation of lenders and borrowers in financing transactions, including preparation and review of loan documents. In his real estate practice, Mr. Bru is active in development and leasing matters, representing real estate developers in the acquisition and sale of improved and unimproved real estate, in development financing and negotiation, and in construction litigation when it arises. For the firm's business clients, Mr. Bru regularly prepares employment agreements and compensation plans, including deferred compensation, incentive stock option and employee stock ownership, non-compete and non-solicitation agreements, and buy/sell shareholder agreements. His securities practice includes assisting public companies regarding compliance with the 1933 Act and the 1934 Act and in the preparation of periodic reports required by the 1934 Act. Mr. Bru has also advised the firm's clients with respect to private offerings of securities and other state securities law issues. In his intellectual property practice, Mr. Bru has assisted clients in the registration of trademarks, service marks, trade names, and other intellectual property at the federal and state level. He has also been involved in the negotiation and preparation of franchise and licensing agreements.

Edward A. Dean

Mr. Dean concentrates his practice in the area of business litigation (including class actions) and has a broad experience in banking and finance related matters. He has litigated cases in Alabama and elsewhere involving banking products and practices, insurance, unfair competition, intellectual property, ERISA, consumer and business fraud, trusts, construction and real estate, and civil conspiracy. Ed has been recognized as a preeminent attorney in commercial and business litigation by many national organizations, including Best Lawyers of America and Alabama Super Lawyers.

Duane A. Graham

Mr. Graham's practice areas include oil and gas law, real estate, and trusts and estates. In the oil and gas area, Mr. Graham has represented numerous oil and gas producing companies in matters ranging from title evaluation, regulation by the State Oil and Gas Board, and litigation, especially litigation concerning royalty disputes and coalbed methane issues. He has particular expertise concerning severance taxes due on the production of oil and gas and has litigated numerous assessment and refund claims in this area. In the real estate area, Mr. Graham has significant experience in title evaluation, commercial leasing, and eminent domain proceedings. In the trusts and estates area, Mr. Graham advises clients on estate and tax planning issues, including the drafting of wills, trusts, and powers of attorney. He also represents clients in connection with the administration of trusts, decedent's estates, and conservatorships, including probate court litigation.

Thomas P. Oldweiler

Thomas P. Oldweiler has a transactional, regulatory and general business practice. He handles sales and acquisitions of businesses of all sizes from small firms to publicly traded companies. His transactional practice includes a diverse array of real estate, licensing, buy/sell, leasing, franchising, purchase, marketing, employment, option, confidentiality and sales contracts. He also handles the financing issues associated with those transactions and the other capital needs of businesses, whether through loans, venture capital, equity or hybrid instruments and for buyers, sellers and financial intermediaries. For financial institutions, he has a regional practice in regulatory, lending, syndication, commercial, compliance and acquisition matters. In recent years, his work for banks has included significant collection and restructuring matters involving foreclosures, bankruptcy, and workouts. For his business clients, he is often in the general business areas of formation of business entities, raising capital, agency regulation, recapitalizations, employment, director oversight and duties, succession planning and non-competition covenants.

William R. Lancaster

Mr. Lancaster joined the firm in 2012, and is recognized as one of the preeminent litigators locally in employment litigation, being recognized as an Alabama Super Lawyer in employment litigation defense for many years. His practice consists of the defense of employment, workers' compensation, professional negligence, nursing home negligence and product liability claims. In addition to his active trial practice, Mr. Lancaster also actively defends clients at both the federal and state level in administrative matters, including specifically unemployment and worker classification matters.

J. Harris Oppenheimer

Mr. Oppenheimer's practice areas include oil and gas law, business and finance, real estate and general corporate law. In his business and finance practice, Harris has experience in the formation, management and dissolution of entities of all types, including corporations, joint ventures, limited liability companies and partnerships, and has been involved in numerous corporate acquisitions and mergers representing both buyers and sellers.

Steven C. Pearson

Mr. Pearson attended the University of Missouri and obtained a BS in Business Administration in 1978, majoring in Accounting. Steve was then employed by CPI Corporation and then Angelica Corporation, both located in St. Louis, as an Accountant and Internal Auditor. Steve received his J.D. in 1986, and then obtained his LLM in Taxation in 1987, thereafter practicing for many years before being hired as Senior Vice President by Vision Bank, where he was tasked to start and operate a trust department for the Bank. Steve later returned to private practice with the firm in 2009, and has developed an extensive business and tax practice, which includes advising and assisting individuals with estate planning, trusts, probate administration, business planning, business transactions, real estate transactions, commercial transactions and lending.

James D. Smith

Mr. Smith has had extensive experience in financial and commercial transactions, including merger and acquisition and securities law matters involving parties in the U.S. and abroad, and has served on Alabama Law Institute committees drafting revisions of the trademark, trade secrets and investment securities provisions of the Alabama Code. He has advised business clients at all stages of development, from small startup companies to exchange-listed public companies, on a broad range of matters including corporate law, securities law and intellectual properties law.

J. Robert Turnipseed

Mr. Turnipseed's practice focuses primarily in the areas of estate planning, trusts and estates, business succession planning, business transactions, employee benefits and agreements, bankruptcy, business tax planning, and probate administration. In this practice, Robbie has handled numerous mergers, acquisitions and restructuring for small to medium sized businesses, and has also represented businesses in both internal matters and business dealings with third parties. He has an extensive estate planning practice, ranging from standard wills and trusts to more complex plans involving estate and gift tax planning, charitable deduction planning, grantor retained annuity trusts, and post mortem estate and income tax planning. He is an Immediate Past Chair of the Closely Held Business Committee of the Tax Section of the American Bar Association, and is a nationally recognized speaker on both income and estate tax issues, focusing primarily on small business matters. Robbie has spoken at numerous ABA Tax Section seminars, and in 2014 was invited to speak at the Heckerling Institute on Estate Planning, which is the largest seminar of estate tax lawyers in the country. Mr. Turnipseed has represented clients in tax controversy matters in both federal and state tribunals.