

**Advanced LLC Issues
April 18, 2007
Chicago, IL**

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**RICHARD M. COLOMBIK
ATTORNEY AT LAW, CPA
WILL SPEAK LIVE TWICE AT THIS SEMINAR!**

WHO SHOULD ATTEND

This **advanced level seminar** is designed for attorneys practicing in the areas of business, corporate, tax, real estate, and estate planning, as well as corporate counsel. Accountants, CPAs, CFOs, enrolled agents and business leaders who want to hone their expertise on LLC matters will also benefit.

I. ADVANCED TAX ISSUES FOR LLCs

Richard M. Colombik, Attorney at Law, CPA 10:10 - 11:35

- A. Examination of the Check-the-Box Regulation
- B. Compensation Planning and Use of Guaranteed Payments, Distributive Shares and Keogh Plans
- C. Planning for Self-Employment Tax
- D. Transfer of Appreciated Property to the LLC
- E. Death or Retirement of a Member and Tax Alternatives
- F. Federal Income Tax Techniques Involved in the Use of Disregarded Entities (Single Member LLCs) in Mergers, Acquisitions and Dispositions
- G. Taxation on Sales of an Interest – Handling the Holding Period and Hot Asset Issues
- H. Using Elections to Make Optional Basis Adjustments to Minimize Tax in Distributions

II. WALKING THE ETHICAL LINE

Richard M. Colombik, Attorney at Law, CPA 2:15 - 3:15

- A. Ethical Standards and Civil Liability
- B. The Role of the Attorney as Advisor in LLC Formation
- C. Avoiding Conflicts of Interest
- D. Confidentiality – Information Derived From an Earlier Representation

If you aren't happy, we aren't either! Your tuition will be refunded if you are not satisfied with the seminar for any reason.

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