

HOT TOPICS IN LLC, PARTNERSHIP, AND TRUST LAW

September 17, 2019

Agenda

7:30 a.m. – 8:00 a.m.	Breakfast
8:00 a.m. – 8:30 a.m.	Allurie R. Kephart – Delaware Business Entities Updates and Best Practices: Divisions, Series and Maintaining Separateness <i>(This presentation will introduce the new concept of LLC division and explore statutory updates on series LLCs in Delaware. In addition, best practices regarding maintaining the separateness and limited liability of Delaware business entities will be shared.)</i>
8:30 a.m. – 9:00 a.m.	Richard J. A. Popper - Planning for IRA distributions under the newly proposed Secure Act
9:00 a.m. – 9:30 a.m.	Vincent C. Thomas – Use it or Lose it: Strategies to utilize the increased federal estate, gift and GST exemption amounts before they change or expire
9:30 a.m. – 9:45 a.m.	Break
9:45 a.m. – 10:00 a.m.	Lauren E. M. Russell – Hands Off: Complying with Delaware’s New Sexual Harassment Prevention Requirements <i>(This presentation will provide an overview of Delaware’s new sexual harassment prevention requirements as established under the Delaware Discrimination in Employment Act (DDEA))</i>
10:00 a.m. – 10:20 a.m.	Timothy J. Snyder – The New Individual Coverage HRA Rules – They may help compliance with the Employer Mandate of the ACA <i>(In October 2018, the IRS, DOL and HHS issued proposed regulations that expand the use of HRAs by eliminating the prohibition on integrating HRAs with individual health insurance coverage and thereby permitting employees to use the amounts in their HRAs to pay the premiums for individual health insurance coverage and other medical expenses defined in Section 213(d) of the Internal Revenue Code. This session will review the requirements for establishing Individual Coverage HRAs.)</i>
10:20 a.m. – 10:45 a.m.	Ryan D. Hart – The basics of the new 163(j) business interest deductibility limitations <i>(This section will discuss changes in the law to the deductibility of net business interest expense as well as planning opportunities in the wake of those changes.)</i>
10:45 a.m. – 11:00 a.m.	Break
11:00 a.m. – 11:30 a.m.	Craig D. Grear – Use it While You Can: Tax Reduction Under §199A
11:30 a.m. – 12:00 p.m.	Justin P. Duda – The 2019 Delaware Trust Act Update <i>(This presentation will provide an overview of the various statutory updates governing the creation and administration of Delaware trusts.)</i>