



JACKSONKELLY_{PLLC}

Speaker	Topic	Time
Robert Tweel	Pass-Through Entity Tax - What Fun the SALT Cap Has Brought	1:30-2:20
J.E. White	High Net Worth Planning before the Sun Sets	2:20-3:00
Chris Hunter	Legislative Update for Business/Tax Issues	3:00-3:30
Valerie Gainer	Anatomy of a Transaction	3:30-4:00
Justin Johnson	The Corporate Transparency Act	4:00-4:30

JACKSON KELLY PLLC

PRESENTATION

1:30 to 4:30 p.m.



Robert G. Tweel is the Firm's Managing Member, and practices in the Banking and Financial Services industry groups, focusing primarily on tax. He practices out of the Firm's office in Charleston, West Virginia.

If you happen to have any negative preconceptions of a tax attorney, we guarantee Bob would defy them all. His enthusiasm for his practice is catching – after speaking to him, if you're not a tax attorney, you'll wonder where you went wrong. Whether he's representing a corporation in the sale of a business or assisting in the formation of LLCs, Bob's goal is to eliminate the stress of dealing with tax issues for his clients. He works diligently to solve the tax issues in business

transactions, allowing his clients to accomplish their goals without having to worry about the tax side of the transaction.

Additionally, Bob has formed numerous charitable organizations and health care entities, and he regularly advises tax-exempt organizations on a variety of operational and transactional issues. He has formed professional entities for accountants, physicians, lawyers, dentists, and other professions.

When Bob isn't actively helping clients, he is busy educating. Bob is an adjunct lecturer at the West Virginia University College of Law, teaching courses on Partnership Tax and State and Local Tax. He has presented on issues ranging from reportable transactions, standards of tax practice, partnership tax issues, charitable giving, and international tax issues. The West Virginia Society of CPAs, the West Virginia Tax Institute, and the Congress of American States in Europe are just some of the organizations that have looked to Bob for tax law expertise.



J.E. White, Jr. is a member of Jackson Kelly PLLC in its Charleston office. J.E. graduated from West Virginia University College of Law (Order of the Coif) in 1993 and obtained an LL.M. in Taxation from New York University School of Law in 1994. J.E.'s practice is focused on estate planning, trust and estate administration, special needs trusts, federal and state tax issues, and closely-held businesses and related transactions.

J.E. has a broad-based business and tax background, and he provides representation to a variety of closely-held businesses, from succession planning, transactions, operations, tax issues, and wealth planning for their owners. In addition, he assists individual clients on all aspects of

estate planning, including more complicated planning such as a variety of irrevocable trusts, special needs trusts, family foundations, and charitable planning. J.E. also has extensive experience in estate administration, trust administration, estate and trust litigation, federal and state taxation, and business formations and operations.

J.E. is a member of the Probate and Tax Committees of the West Virginia State Bar, and the Real Property, Probate and Trust Law Section of the American Bar Association. J.E. is a member of the Board of Directors for both the Charleston Estate Planning Council (Immediate Past President) and the Greater Huntington Estate Planning Council (currently serving as Vice President).

J.E. has been selected and listed in The Best Lawyers in America in the fields of: (1) Trusts and Estates; (2) Litigation-Trusts and Estates; (3) Closely Held Companies and Family Businesses Law; and (4) Tax Law. He is Peer Review Rated AV Preeminent by Martindale Hubbell.

J.E. is a frequent speaker on various estate planning, estate and trust administration and closely-held business topics.



Chris M. Hunter is a Member in the Energy industry group and Tax Practice group, focusing primarily on litigation, environmental law, and state and local tax issues. He practices out of the Firm's office in Charleston, West Virginia.

Chris has worked on some of the state's most prominent environmental issues. He routinely counsels clients on environmental matters such as permitting and surface and water pollution issues at the state and federal levels. Chris also routinely handles litigation in both state and federal courts.

Additionally, Chris represents clients on a wide range of state and local tax issues before the West Virginia Office of Tax Appeals, various County Commissions sitting as Boards of Equalization and Review, and in numerous Circuit Courts. Chris advises clients on issues related to West Virginia's ad valorem property tax, sales and use tax, severance taxes, business and occupation taxes, and state income taxes.

Chris has been admitted to practice in the Supreme Court of Appeals of West Virginia, the United States District Court for the Southern and Northern Districts of West Virginia as well as the Fourth Circuit Court of Appeals. He regularly represents clients before the West Virginia Surface Mine Board and the West Virginia Environmental Quality Board.



Valerie F. Gainer is a Member practicing with the Banking and Financial Services industry groups, focusing primarily on estate planning, estate administration, mergers and acquisitions, and other transactional matters. She practices out of the Firm's office in Charleston, West Virginia.

Valerie provides representation to clients in a wide range of areas, including business formation, corporate governance, and business sales and acquisitions. In addition, she assists individual clients with estate planning and administration matters, including estate and trust litigation.

Valerie currently serves on the board of the Charleston Estate Planning Council and as the Vice-Chair of the Board of Members of the Kanawha Valley Regional Transportation Authority. She has also been recognized in the Best Lawyers'® Charleston, West Virginia "Ones to Watch" list for Banking and Finance Law and Trusts and Estates (2021-2024).

Valerie joined Jackson Kelly in 2018. Raised in Parkersburg, West Virginia, she graduated summa cum laude from Marietta College in 2013, receiving a bachelor's degree in English and Political Science and a Certificate in Leadership from the McDonough Center for Leadership and Business. After college, Valerie attended The Ohio State University Moritz College of Law, earning her law degree in 2016.



Justin R. Johnson is an Associate practicing in the Banking and Financial Services industry groups, focusing primarily on transactional and real property matters, along with trusts and estates. He practices out of the Firm's office in Evansville, Indiana.

Justin enjoys finding ways to use the nuances of the law to the advantage of his clients. He counsels clients in the areas of real estate, energy, and business law and provides estate planning and trust and probate administration services. He understands that each transaction has unique objectives and tailors his sound legal advice to best accomplish these goals.

Justin has experience negotiating and drafting purchase-sale agreements, master service agreements, financing agreements, easements, leases, assignments, deeds, and various land use and commercial agreements and instruments. He advises clients on real estate transactions, including like-kind exchange transactions and seller-financed commercial transactions. He is also experienced in a variety of estate planning and probate matters, including the use of tax-advantaged and special-needs trusts. Justin is licensed to practice in Indiana and Illinois.

Justin earned his Juris Doctor, magna cum laude, from the Southern Illinois University School of Law, with a specialization in business and transactional law. Prior to that, he earned a Bachelor of Arts degree, also magna cum laude, from Southern Illinois University.

When not practicing law, Justin enjoys upland game hunting and collecting vintage firearms. He also enjoys cooking, especially with home-grown ingredients, and explores various cuisines. He and his wife are currently restoring an early 1900's hardware store in his hometown of Norris City, Illinois.