



HILTON S. BELL (PLC)
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AREAS OF PRACTICE

Partner

Tax, Trusts and Probate Department

Taxation

- Corporate - advice on stock and asset reorganizations, divisive reorganizations, formation and liquidation of corporations, reallocation of income, constructive dividends, accumulated earning taxes, S corporation status, deduction for reasonable compensation, employment taxes.
- Partnerships - allocation of income, deductions, tax credits, formation, operating distributions, liquidations, opinions on tax status of partnerships.
- Foreign Taxation - advice to foreign investors on tax consequences of investment in the U.S.; application of U.S. and foreign tax treaties; application of subpart F to controlled foreign corporations; outbound transfers to foreign affiliates; intercompany pricing; U.S. withholding on outbound transfers; foreign tax credits.
- Exempt Organizations - tax issues relating to exempt status of charitable organizations, related exempt foundations, (including reorganization of tax exempt organizations); private inurement issues; charitable annuity and unitrusts, pooled income funds, advice on charitable giving.
- State and Local Taxation - advice and litigation relating to state and local income, franchise and sales and use taxes, gross receipt taxes, ad valorem taxes.
- Audit and Litigation - representation before the IRS, Louisiana Department of Revenue and tax litigation in Federal and state courts.

Estate Planning

All aspects of Federal and Louisiana estate and gift tax planning, including preparation of wills and trusts; valuation discounts; probate proceedings, estate and gift tax audits and litigation in Federal and state courts.

Employee Benefits

Design and implementation of qualified plans (pension, profit sharing, target, thrift, ESOP and 401(k), including IRS, DOL and PBGC compliance), deferred and key executive compensation arrangements (excess benefit plans, executive compensation plans, qualified and non-qualified stock options, restrictive property transfers, rabbi, secular trusts, golden parachute payments, split dollar insurance) and welfare plans (self insured and group life, health and disability), tax exempt organizations, professional corporations and partnerships and ERISA litigation (defense of claims asserted against insured and self-insured health and disability plans, qualified plans, breach of fiduciary duty, prohibited transactions, and pre-emption of state laws).

PROFESSIONAL HONORS AND ACTIVITIES

Planning Committee, Tulane Tax Institute
Adjunct Associate Professor of Law, Tulane University School of Law
Listed in: *The Best Lawyers in America* (Tax and Employee Benefits)
Board Certified Tax Specialist, Certified by the Louisiana Board of Legal Specialization
Lawyers Committee, National Center for State Courts
New Orleans, Louisiana, California and American Bar Associations
Louisiana State Bar Association
 Chair, Specialization Board for the Certification of Tax Specialists
 Chair, Section of Taxation
American Bar Association
 Commission on Legal Problems of the Elderly
 Section of Taxation
 Section of Business Law (Employee Benefits and Executive Compensation)
 Real Property, Probate and Trust Law Section
Northshore Estate Planning Council (President)
New Orleans Estate Planning Council
Association fo Employee Benefit Planners
Accredited Estate Planner, National Association of Estate Planners & Councils
New Orleans Regional Chamber of Commerce and New Orleans Chamber of Commerce
(Board Member)

Mr. Bell is a frequent speaker at tax seminars (list and outlines available upon request)

EDUCATION

Boston University School of Law, L.L.M. in Taxation

Tulane University School of Law, Juris Doctor

Tulane University, Bachelor of Arts