

2012 Air Charter Summit

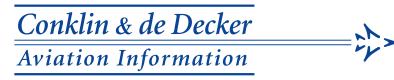
National Air Transportation Association

June 11-13, 2012 Westfields Marriott Washington Dulles Chantilly, VA





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We have extensive experience and knowledge regarding aircraft taxes, for both commercial and noncommercial operations. The myriad of issues associated with Federal, State, and local taxes on your aircraft are often complex, and we will help you determine how to minimize both your Federal excise tax exposure and your state taxes, while at the same time optimize your operation.





State Tax Guide - 2012

The State Tax Guide is a must-have reference tool for helicopter and fixed-wing aircraft operators, accountants, dealers, brokers, aviation law professionals, and others. Get the State Tax Guide and stay current on the latest taxes and fees imposed on general aviation in all fifty states as well as the sales and use taxes applicable to aircraft sales, ownership, leases, parts, and labor. The State Tax Guide provides subscribers continuous updates throughout the year by simply downloading the latest changes, as they occur, from the Conklin & de Decker website.

Nel Stubbs 928-443-8676 Nel@Conklindd.com www.Conklindd.com



Tax Consulting (Scan with smart phone)

GENERAL INFORMATION

Westfields Marriott Washington Dulles

14750 Conference Center Drive Chantilly, VA 20151

Main Phone (703) 818-0300 Guest Fax (703) 818-3655 Checkout is by 12:00 Noon

The hotel provides shuttle service to Washington Dulles Intl. Airport (IAD) at \$25 per person one-way by BBC Transportation, located on property. Please make reservations in advance through the hotel transportation department.

NATA Information Desk

Monday 1:00 p.m. - 7:00 p.m. Tuesday 7:30 a.m. - 6:00 p.m. Wednesday 7:30 a.m. - 12:00 Noon

NATA Contact Information

Main Phone: (800) 808-NATA (6282) Web site www.nata.aero Twitter: www.twitter.com/nataaero Facebook: www.facebook.com/nataaero YouTube: www.youtube.com/nataaero Read the latest blogs at: www.nata.aero

Diane Gleason, Director of Conferences & Meetings dgleason@nata.aero or (703) 575-2050

MONDAY, JUNE 11

1:00 p.m. - 7:00 p.m.

Registration

Delegate items sponsored by the following companies: Badge Lanyards – Jackson & Wade Bottle Wraps – NATA Compliance Services Flash Drives – Short Hills Aviation On-Site Program Advertisers - Conklin & de Decker and SkyBOOKS

5:00 p.m. - 7:00 p.m.

Welcome Reception and Displays

Location: Main Foyer

Display Companies: Air Charter Safety Foundation Century CRM CharterNation Conklin & de Decker FltPlan.com NATA Compliance Services NATA Safety 1st Sagem Avionics, Inc. **SkyBOOKS** Veterans Airlift Command

ARAMARK Uniform Services

TUESDAY, JUNE 12

** All sessions will be held in the Washingtonian Ballroom, Main Level

7:30 a m

Continental Breakfast and Displays Sponsored by L.J. Aviation

8:00 a.m.

Welcome

Mr. James K. Coyne, President and CEO, NATA

8:45 a.m.

FAA Regulatory Review

Sponsored by Jet Solutions, LLC

JET SOLUTIONS

Speakers:

Mr. Timothy Beglau, Aviation Safety Inspector, Part 135 Air Carrier **Operations Branch, FAA**

Mr. John Duncan, Deputy Director, Flight Standards Service, FAA

FAA representatives responsible for Part 135 oversight will provide attendees updates on current regulatory initiatives, details on the status of the industry, and upcoming actions the FAA has planned for Part 135 operations.

9.45 a m

Refreshment Break and Displays

10:00 a.m.

Is It Legal?

Sponsored by Napa Jet Center

Speakers:

Mr. Kent Jackson, Managing Partner, Jackson & Wade, LLC Mr. Paul Lange, Law Offices of Paul A. Lange, LLC

The session will feature questions from operators who want to make sure they're on the right side of things, like selling individual seats on a chartered aircraft and the carriage of medical oxygen for passengers. You will get a perspective on what's coming and get practical guidance.

Refreshment Break and Displays

Sponsored by the Law Offices of Paul A. Lange, LLC

11:15 a.m.

NATA Announcement for Air Charter Operators Speakers:

Ms. Amy Koranda, Director of Safety & Training, NATA

Ms. Jacqueline Rosser, Director of Regulatory Affairs, NATA

NATA to announce the launch of a new training product designed specifically for the air charter industry.

12:00 Noon

Networking Luncheon

Location: Fairfax Dining Room, 2nd Level







11:00 a.m.

1:15 p.m.

Addressing Part 135 Training Program Concerns

Speakers:

Mr. Damon Danneker, Director of Operations, JetFlite International Ms. Lindsey McFarren, President, McFarren Aviation Consulting Mr. Suran Wijayawardana, President, ACP Jets

This session will discuss the changes in FAA guidance related to training programs, particularly the training required for newly hired pilots. Draft FAA guidance will result in changes for nearly all operators.

2:45 p.m.

Refreshment Break and Displays Sponsored by ServiceElements

ServiceElements[™]

3:15 p.m.

Developing Emergency Response and Family Assistance Plans Speakers:

Mr. Donald J. Chupp, President, Fireside Partners

Mr. Dave Hewitt, President, Hewitt and Company

Expert presenters will provide guidance to begin to craft or update your emergency response plan to help ensure your employees properly respond to an event and provide victims and their families with compassion and support.

3:45 p.m.

Refreshment Break and Displays

Summit BBQ

Summit BBQ Sponsored by NATA Sustaining Members:

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7:00 p.m.

Raffle Drawings in support of the Veterans Airlift Command, tickets sold at Registration Desk and during BBQ.

VETERANS AIRLIFT COMMAND

(Must be present to win.)

NATA would like to recognize the following companies for their donations to the NATA/VAC Raffle: NATA - Third Generation iPad with Cover, 2013 Air Charter Summit Registration

Jet Solutions - Bose Headset

Signature Flight Support - Gift Card

Montgomery Aviation - Kindle Fire

NATA Compliance Services - Pilot Records Improvement Act (PRIA) Package

Atlantic Aviation - GPS Unit

ARAMARK Uniform Services - iPod Nano

WEDNESDAY, JUNE 13

7:30 a.m.

Summit Breakfast

8:00 a.m.

Expansion of Excise Taxes on Aircraft Management Fees Speakers:

Mr. Kent Jackson, Managing Partner, Jackson & Wade, LLC

Mr. Keith Swirsky, President, GKG Law, P.C.

Mr. Anthony Gasaway, Principal, Gasaway Tax Law

Recently, the IRS increased the pressure on those providing aircraft management services in an internal agency memorandum that found taxes were due even when an aircraft was always operated by the owner. This session will review IRS actions, how you can best prepare for an audit, and what you should do if an auditor wants you to apply the taxes to your aircraft management fees.

9:30 a.m.

Refreshment Break and Displays Sponsored by McFarren Aviation Consulting

9:45 a.m.

Confronting Credit Card Challenges

This session will provide answers to questions on the obligation to secure your customer's data, charging different prices for cash and credit payments, and the dangers of charging a credit card number that was held for deposit when the customer fails to pay the trip invoice on time.

10:15 a.m.

Refreshment Break/Checkout

10:45 a.m.

International Operations

Speaker:

Mr. Larry Williams, Senior Trip Support Specialist, Charter Management Blue Team, Universal Weather & Aviation, Inc.

There are many issues facing international carriers - EU ETS, UK passenger duty, and the Italian Luxury Tax, to name a few. Find out how you can keep on top of emerging issues and provide top-notch service.

12:00 Noon

Adjourn



NATA DISPLAY COMPANIES

Air Charter Safety Foundation

4226 King Street, Alexandria, VA 22302 General Tel: 888-723-3135 Fax: 703-845-8176 Web site: www.acsf.aero



Bryan Burns, President Direct Tel: 703-647-6401 Email: bburns@acsf.aero

The Air Charter Safety Foundation (ACSF) creates and promotes risk management programs, facilitates the adoption of industry standards, and provides safety information that will allow the on-demand charter industry to achieve and maintain operational safety levels that meet or exceed those associated with the safest segments of the aviation industry.

ARAMARK Uniform Services

General Tel: 800-332-8676 Web site: www.aramark-uniform.com/ap-nat.htm Fax: 817-491-1878 Email: ausnatcsc@uniform.aramark.com



Jim Carr, National Account Manager Direct Tel: 817-491-0778 Email: jim.carr@uniform.aramark.com

NATA has partnered with ARAMARK Uniform Services to provide members access to a discounted uniform rental and leasing solution. NATA members may now take advantage of 20% off rental and lease uniform rates and facility services (mats, towels, mops, restroom supplies, etc.).

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Walter C. "Carl" Carmichael, Senior Partner Email: carl@centurycrm.com

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Conklin & de Decker Aviation Information

Nel Stubbs, Vice President and Co-Owner Direct Tel: 928-443-8676 Email: nel@conklindd.com

Conklin & de Decker Associates, Inc. has been a leader in aviation research, consulting and education for more than 25 years. Conklin & de Decker consults with numerous individuals, corporations and government agencies worldwide and focuses on fixed- and rotary-wing aircraft operating cost, performance and specification databases, financial management, fleet planning, market research, aviation tax issues, and financial, tax and management seminars.

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Lisa Kessler, Vice President of Sales and Marketing Direct Tel: 202-262-8942 Email: Lisa@FltPlan.com

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2012 Air Charter Summit

NATA Compliance Services

9400 Gateway Drive, Suite D, Reno, NV 89521 General Tel: 800-788-3210 Fax: 800-682-1969 Web site: www.natacs.aero



Shirley Negri Email: shirley@natacs.aero

Michael Sundheim Email: michael@natacs.aero

NATA Compliance Services is the only full-service employee background investigation and verification company in the country specializing in the aviation industry. From background checks, badging and fingerprinting to full drug management programs, you can count on getting trusted results.

NATA Safety 1st

4226 King Street, Alexandria, VA 22302 General Tel: 800-808-6282 Fax: 703-845-0396 Web site: www.nata.aero/plst



Amy Koranda, Director of Safety & Training Direct Tel: 703-575-2046 Email: akoranda@nata.aero

Kim Letcher Direct Tel: 703-575-2059 Email: kletcher@nata.aero

Elizabeth Nicholson Direct Tel: 703-575-2054 Email: enicholson@nata.aero

Louis Soares Direct Tel: 703-575-2048 Email: Isoares@nata.aero

Safety practices on the ground and safety precautions in the air are uppermost in pilots' minds. NATA's online Professional Line Service Training (PLST) program sets the standard for safe fueling and ground handling training. NATA also now offers a few Flight Crew Briefings.

Sagem Avionics, Inc. – Safran group

2802 Safran Drive, Grand Prairie, Texas 75052 General Tel: 972-314-3600 Fax: 972-314-3640 Web site: www.sagemavionics.com



Geoff Hanshaw, Director of Sales Direct Tel: 972-314-3624 Email: Geoff.hanshaw@sagemavionics.com

Sagem Avionics, Inc. of Sagem, a Safran group company, provides support, MRO, and engineering of aerospace products, including cockpit displays, flight controls, and C-FOQA.

SkyBOOKS

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Mark Keene, Sales Manager Direct Tel: 904-318-7320 Email: mkeene@skybooks.com

SkyBOOKS is a Software-as-a-Service Maintenance Management and Document Archive provider. It provides flight operations programs to any size general aviation operation via the Internet on a subscription basis.

Veterans Airlift Command (VAC)

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Walt Fricke, CEO and Founder Email: walt.fricke@veteransairlift.org

The VAC provides free air transportation to wounded veterans and their families for medical and other compassionate purposes through a national network of volunteer aircraft owners and pilots.



SPEAKERS



James K. Coyne, President and CEO, NATA

James K. Coyne is president and CEO of the National Air Transportation (NATA). Born in Farmville, Virginia, and raised in suburban Philadelphia, Pennsylvania, he holds a Bachelor of Science from Yale and a Master of Business Administration from Harvard. During the 1970s, he was a faculty

member at the Wharton School of the University of Pennsylvania and the CEO of a family business in Philadelphia (Coyne Chemical Company). He defeated an entrenched incumbent Congressman in 1980, and was then chosen to serve in the White House as a special assistant to President Ronald Reagan and director of the Office of Private Sector Initiatives. NATA, representing nearly 2000 large and small aviation businesses, selected him as its president in April 1994. Prior to joining NATA, Coyne has had a distinguished career as a Representative in the U.S. Congress, a member of the White House senior staff, successful businessman, teacher, author and association executive. For the past 25 years, he has been an active pilot with instrument and multi-engine ratings.

His love for and commitment to aviation has been an important facet of his professional and private life. Two business airplanes helped him to expand his business significantly in the 1970s. As NATA president, Coyne has visited more than 300 FBOs and aviation service businesses across the country. He also regularly presents the viewpoint of our industry before congressional committees, the FAA, and other federal agencies.



John Duncan, Deputy Director, Flight Standards Service, FAA

John Duncan is the deputy director of the Federal Aviation Administration (FAA) Flight Standards Service. Duncan joined the FAA as an aviation safety inspector in Cincinnati, Ohio, in 1986. He served as a principal operations inspector and unit supervisor in Cincinnati.

In 1992, Duncan became the manager of the Houston Flight Standards District Office. In Houston, his responsibilities included the Continental Airlines and Continental Express air carrier certificates as well as a wide range of general aviation activities. He served as the assistant flight standards division manager for the Central Region in 1997. From 1998 to 2007, Duncan was the Alaskan Region Flight Standards Division manager. In January 2007, he became the manager of the General Aviation and Commercial Division moving to the air transportation division manager position in December 2008.

Duncan began flying in 1964 at Titusville, Florida. He worked as a flight instructor, chief pilot, chief flight instructor, corporate pilot, and air carrier pilot during his 20-year industry career. Duncan holds an Airline Transport Pilot Certificate with commercial privileges in seaplanes and gliders, and is a Certified Flight Instructor.



Kent S. Jackson, Managing Partner, Jackson & Wade, LLC

Kent S. Jackson is founder and managing partner in the law firm of Jackson & Wade, L.L.C. His practice focuses on airport funding and legal issues, structuring aircraft transactions and a broad range of aviation regulatory advice. He assists clients in establishing appropriate operating structures for

Part 91, Part 135, Part 375, Part 380 and complex hybrid operations. He has assisted clients in obtaining Part 135, Part 125 and Part 380 authority. He has represented companies and individuals in Department of Transportation, U.S. Customs and Border Protection and Federal Aviation Administration enforcement proceedings and Internal Revenue Service excise tax audits. Jackson's clients include corporate jet owners, lessors, investment banks, manufacturers and government agencies.

Jackson is admitted to practice law in the District of Columbia, Kansas, Missouri and New York. He frequently speaks on behalf of the National Business Aviation Association, the National Air Transportation Association, Jeppesen and other aviation groups. Jackson is past chairman of the National Business Aviation Association's Tax Committee. He was a principal participant on the FAA's Fractional Ownership Aviation Rulemaking Committee and the Part 125/135 Aviation Rulemaking Committee. Jackson is a type-rated airline transport pilot, flight instructor and repairman with flight experience in Part 91 and 135 operations.

Jackson received his Bachelor of Arts with Distinction and Departmental Honors in English from the University of Kansas in 1985 and his Juris Doctor from the University of Kansas in 1988.



Paul A. Lange, Law Offices of Paul A. Lange, LLC

Paul Lange is the managing member of the Law Offices of Paul A. Lange, LLC, with offices in Stratford, Connecticut and midtown Manhattan, New York. The three lawyers and four staff in his boutique firm focus their practice on:

- Aviation insurance defense and coverage litigation;
- Federal Aviation Administration, Department of Transportation, state and local aviation regulatory counseling/litigation; and
- Transactions involving the purchase, sale, lease and management of aircraft.

Lange is presently vice chair of the National Business Aircraft Association Regulatory Issues Advisory Group. He also leads the general aviation coalition effort to update the National Transportation Safety Board's Rules of Practice in Air Safety Proceedings relating to FAA Emergency Certificate Action, which resulted in an ANPRM followed by an NPRM whose comment period recently closed. Lange's aviation tort, regulatory and transactional practice provides plenty of opportunities for airman certificate problems to surface in a variety of ways.



Amy B. Koranda, Director, Safety and Training, NATA

Amy B. Koranda is director, safety & training for the National Air Transportation Association (NATA). She was hired in 1998 to develop training for line service specialists and developed NATA's Safety 1st Professional Line Service Training (PLST Online) as well as other online training programs. Koranda is

staff liaison of NATA's Safety & Security Committee that develops and promotes programs to improve the safety and security of member companies.

Koranda has extensive experience in association management, corporate aviation and is a commercial pilot. Her past corporate aviation work included passport, visa and facility license procurement as president of ASAP Passports and Visas, Inc. Her past association work included working with the National Association of State Aviation Officials Center for Aviation Research and Education managing the 5010 airports program and as an international flight coordinator for the Aircraft Owners and Pilots Association.

Koranda is a graduate of Florida Institute of Technology (Florida Tech) and holds degrees in Air Commerce and Flight Technology.



Jacqueline Rosser, Director, Regulatory Affairs, NATA

Jacqueline (Jacque) Rosser has extensive experience representing the general aviation industry before Congress and the federal agencies. In her current role with the National Air Transportation Association (NATA), she serves as the Director of Regulatory Affairs and oversees association

activities involving on-demand air charter and fractional ownership program operations. She works directly with officials of the Departments of Transportation and Homeland Security, as well as the Federal Aviation Administration, the Transportation Security Administration and other agencies impacting air transportation.

In her role as staff liaison for the NATA Air Charter Committee, Rosser works with industry leaders on a regular basis to ensure that their aviation business concerns are addressed and the association is responsive to the industry's needs. Since joining NATA in 1997, she has been an active participant on several FAA rulemaking projects including committees tackling fractional ownership, air carrier flight, duty and rest regulations, and the Part 135 Aviation Rulemaking Committee.

Rosser is a graduate of Southern Illinois University at Carbondale and holds degrees in Aviation Management and Aviation Flight. She is also a commercial pilot and certificated flight instructor.

Damon Danneker, Director of Operations, JetFlite International

Damon Danneker is the Director of Operations for Jetflite International. He joined JFI in 2008 as a line pilot and has also been their Chief Pilot. He has been an Air Charter Committee member with the NATA since 2010.

A native of Southern California and a graduate of UCLA, Mr. Danneker was a Financial Consultant with Salomon Smith Barney before starting his professional aviation career in Los Angeles.

Throughout his aviation career he has always been part of the training department and has previously held positions as Lead Flight Instructor, Company Check Airman and the Director of Training. He got his start in aviation as a flight instructor and is a Gold Seal CFI.



Lindsey C. McFarren, President, McFarren Aviation Consulting

Lindsey McFarren is an industry-recognized expert in general aviation regulations, safety and security. She founded McFarren Aviation Consulting in 2009. She began her career as a certified flight instructor before opening her own flight training facility in northeast Ohio. She then worked for a large frac-

tional ownership provider in Ohio while finishing her Master of Aeronautical Science degree at Embry-Riddle Aeronautical University (ERAU). McFarren moved to Washington, DC, following graduation from ERAU to join the National Air Transportation Association (NATA) as Manager of Regulatory Affairs. While at NATA, she became an industry expert on Part 135 charter regulations and specialized in a broad range of general aviation and charter regulations and issues, including Transportation Security Administration (TSA) security programs, safety management and assessments, fuel fraud and tax matters, air ambulance/ emergency medical services regulations, and very light jet initiatives.

McFarren then joined the TSA as the assistant general manager of general aviation programs. After the TSA, McFarren joined a large aviation consulting firm where she conducted safety and security assessments for general aviation operators, FBOs, and airports. She is accredited as an International Standard for Business Aircraft Operations (IS-BAO) auditor and an Air Charter Safety Foundation Industry Audit Standard (IAS) auditor.



Suran Wijayawardana, President, ACP Jets

ACP Jets is a Part 135 aircraft management company based in West Palm Beach, Florida, operating a fleet of eight aircraft consisting of Hawkers, Challengers and Gulfstreams. Under the leadership of Suran Wijayawardana as president of ACP Jets, the company in a very short period of time after

certification in 2009 achieved many of the highest safety standards in the industry and continues its growth in operational benchmarks.

Wijayawardana has more than 14 years of aviation management experience and previously held management positions in various diverse aviation companies from Part 141 Flight Schools to Part 135 Operations. Additionally, he has been the chairman of both the East Coast Aviation Safety and Training Group and the Continued Florida Aviation Systems Planning Process, a division of Florida Department of Transportation.

He attended Iowa State University for Aerospace Engineering and Embry-Riddle Aeronautical University, where he studied aeronautical science with minors in aviation safety and human factors. He is a passionate advocate for business aviation as a member of the National Air Transportation Association Air Charter Committee and several other Industry boards.



Donald J. Chupp, President, Fireside Partners

Donald J. Chupp is the president of Fireside Partners LLC, a veteran-owned small business dedicated to helping organizations take care of their most important asset – their people. Chupp develops and conducts specialized emergency response plans, provides educational seminars, and works in partnership with other

safety and emergency response professionals around the world. Currently, he is working extensively with the corporate and business aviation industry developing emergency response plans, training programs, and exercises.

Prior to his work with Fireside Partners, Chupp was the program director for the National Transportation Safety Board (NTSB) Academy. In this role, he managed the daily operations of the academy and developed courses and workshops for the transportation industry and governmental agencies involved in disaster response, safety, and accident investigation.

Before coming to the Training Center, Chupp was the assistant to the director for the NTSB Office of Transportation Disaster Assistance. In this role, he provided post-disaster family assistance for victims and their families after major transportation accidents. He managed the family assistance role in numerous accidents, including Comair flight 5191 in 2006, US Airways Express flight 5481 in Charlotte, North Carolina, in 2003, American Airlines flight 587 in New York City in 2001, United Flight 93 following the attacks of September 11, 2001, and most recently, Comair Flight 5191 in Lexington, Kentucky.

Chupp is an adjunct faculty member at Wilmington University Business Department, and holds an Associate in Applied Sciences Degree in Aerospace Systems Maintenance Technology, a Bachelor of Arts in Psychology, and a Master of Science in Community Counseling. He is certified by the National Board for Certified Counselors, and holds certifications in Critical Incident Stress Management and Disaster Management.



Dave Hewitt, President, Hewitt and Company

Hewitt and Company was founded by Dave Hewitt, a proven business aviation leader with over 32 years of experience. He is recognized as one of the industry's leading authorities on Federal Aviation Administration (FAA) regulatory matters, safety management, and most importantly, their application to

the challenges of implementing them in actual practice.

Hewitt is a trained and experienced accident investigator and has completed training at the FAA Transportation Safety Institute, University of South Carolina, National Transportation Safety Board, and Embry-Riddle Aeronautical University.



Keith Swirsky, President, GKG Law, P.C.

Keith Swirsky is President of GKG Law, P.C., headquartered in Washington, DC, which specializes in transportation law. He is also chairman of the law firm's Business Aircraft Group and Tax Group. With over 27 years of private law practice experience, Swirsky has marshaled extensive knowledge of fed-

eral aviation tax, commercial law and regulatory issues. Today, the law firm is one of the leading practices in the world, primarily devoted to aircraft acquisitions and sales, federal and state taxation, financing and tax-free exchanges. Swirsky counsels on a wide variety of aviation matters, including tax efficient structures, business terms and documentation pertinent to purchases and sales (both new and used), external management arrangements, financing, tax-free exchanges and fractional operations.

Swirsky is a founding member and of the Tax Committee for the National Business Aircraft Association, and currently serves as Chairman of the Transactions Work Group. He is past Chairman of the Federal Tax Working Group, past Chairman of the Associate Members of the National Aircraft Resale Association, past Chairman of the Virginia State Bar Divisional Taxation Section, and participates as a member in numerous other industry trade associations. He has also been a law school guest lecturer, teaching Aviation Taxation matters. Swirsky is a frequent contributor, and he has a regular column, with World Aircraft Sales Magazine.

In 1981, Swirsky received his B.S., with honors, in Business and Accounting from Cornell University. In 1984, he received his J.D., with distinction, from Georgetown University Law Center, and in 1987, he received his LL.M. in Taxation from Georgetown University Law Center.



Anthony S. Gasaway, Principal, Gasaway Tax Law

Anthony (Tony) Gasaway represents individual and business clients in all phases of tax controversy. He has litigated numerous cases in the United States Tax Court, various United States District and Bankruptcy Courts and the United States Court of Federal Claims. Gasaway challenged the improper

interpretation and application of the consolidated return and transfer pricing regulations, taxability of intangible assets, asset valuation issues, foreign tax credits, tax shelter and promoter liability matters, employment and excise tax issues, penalty abatement, IRS abuse of discretion, and the validity of internal revenue statutes and regulations under the United States Constitution.

Mr. Gasaway's tax advice practice includes employee benefits planning matters, pension and profit sharing plan distributions as well as charitable giving. Before entering private practice law, for 14 years Gasaway served with the Office of Chief Counsel of the Internal Revenue Service where he worked primarily in the large case litigation program.



Larry Williams, Senior Trip Support Specialist, Charter Management Blue Team, Universal Weather & Aviation, Inc.

Larry Williams is an expert on charter operations and currently serves as a senior trip owner on the Charter Manage-

ment Team with Universal Weather and Aviation, Inc. Williams, who holds a bachelor's degree in aviation science, has facilitated more than 1,300 trip legs to the region since joining Universal[®] in 2007. He has been a featured speaker at the annual Schedulers & Dispatchers Conference and is currently working to complete his pilot's license.



Conklin & de Decker Associates, Inc. and NATA have come together again to offer the <u>ONLY</u> tax seminar for commercial operators.

This Seminar covers taxes that commercial operators face every day in their operations, such as Federal Excise Taxes, Fuel Taxes, Sales & Use Taxes, Personal Property Taxes, Depreciation, Income Taxes, International Fees and more. A comprehensive review of the FARs and what a charter/management and management agreements should contain is included. Updates on the latest IRS position regarding the taxability of management fees will also be provided.

This Seminar is a must attend for those involved with aircraft charter, whether you are an owner, operator, management company, charter broker, insurance broker, consultant, or attorney.



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