HINKLE LAW FIRM LLC



ERIC S. NAMEE

MEMBER

Eric has practiced in employee benefit matters for more than 38 years and represented clients before the IRS for more than 40 years.

OVERVIEW

ERIC S. NAMEE

Phone: 316.267.2000
Fax: 316.660.6003
Email: enamee@hinklaw.com
Wichita Office: 1617 N. Waterfront Pkwy, Ste 400 Wichita, KS 67206

Mr. Namee's primary areas of practice include Taxation, Tax Litigation and Non-Profit Exempt Organizations. He has been with the firm since its founding in 1987 and heads its taxation, employee benefits, and employment law practice group. He has practiced in employee benefit matters for more than 40 years and represented clients before the IRS for more than 42 years.

Eric is a Certified Public Accountant. He is a former president of the Kansas Bar Association Tax Section. He is an emeritus member of the Gulf Coast IRS TE/GE Employee Benefits Council and a member of the Kansas Society of Certified Public Accountants Kansas Tax Conference Steering Committee. He was the co-author of the Tax Law chapter of the annual Survey of Kansas Law from 1990 to 2006. Eric is a frequent speaker on employee benefit and IRS practice topics and is a guest instructor for the Tax Procedure course offered by the University of Kansas School of Law.

PROFESSIONAL DESIGNATIONS

- Certified Public Accountant, Kansas, 1982
- Registered Securities Representative, December 1995 -2015 (NASD/FINRA Series 7)
- Registered Securities Principal, August 1996 - 2016 (NASD FINRA Series 24)

PRACTICE AREAS

- Employee Benefits & ERISA
- Executive Compensation
- Nonprofit Tax Exempt
- Tax Controversies & Litigation
- Taxation

EDUCATION

- University of Kansas School of Law, J.D., 1984
- Wichita State University, B.B.A., Accounting, ›1980

BAR ADMISSIONS

- Kansas Supreme Court
- United States District Court, District of Kansas
- United States Tax Court
- United States Court of Appeals, 10th Circuit

© Hinkle Law Firm LLC. All rights reserved.

HINKLE LAW FIRM LLC

ERIC S. NAMEE
MEMBER

Phone: 316.267.2000
Fax: 316.660.6003
Email: enamee@hinklaw.com

PUBLICATIONS

- Health Care Reform: Grandfather Plan Status Does It Matter? Wichita Eagle (September 2, 2010).
- Health Care Reform: Grandfather Status Can Easily Be Lost. Wichita Eagle (August 5, 2010).
- Tax Law Chapter of Kansas Annual Survey (1990-2006). Co-author.
- Make Sure You Understand Accountant – Client Privilege.Wichita Business Journal (July 2, 1999).
- IRS Admits to Erroneous Construction of 3rd Party Contact Provision. Kansas Society of CPAs Newsletter (March 1999).
- New 401(k) Offers Savings Opportunities. Wichita Business Journal (February 12, 1999).
- IRS Actions on 3rd Party Contacts Inconsistent with Intent of New Law. Kansas Society of CPAs Newsletter (February 1999).
- It's Not Pleasant – But IRS Audit is Survivable. Wichita Business Journal. (April 3, 1998)

SIGNIFICANT CASES

- Martin v. Commissioner, 96 T.C. 39 (1991). Hinkle Law Firm LLC won this case against the Internal Revenue Service (IRS) in the United States Tax Court. The case involved Koch Industries' shadow stock deferred compensation plan. Although some retired employees of Koch elected to receive amounts due under the plan in installments of up to 10 years, the IRS took the position that they were required to include in income the entire amount of money they were entitled to receive under the plan on the tax return for the year in which they retired. Hinkle Law Firm LLC represented a group of retired Koch employees. The Tax Court ruled that the IRS position was incorrect and that the retirees should only report the installment payments on the tax returns for the years in which the payments are received. This case is viewed as a landmark case by tax practitioners nationally.

- Lewis v. Commissioner, 51 TCM 868 (1986). The firm won this case against the Internal Revenue Service in the United States Tax Court. The case involved the deductibility of expenses incurred prior to the opening of the Hilton Inn in Casper, Wyoming The Tax Court held for the taxpayers, determining that they were entitled to deduct preopening expenses. Although the Tax Court decision was ultimately reversed by the Tenth Circuit Court of Appeals (due to congressional legislation), concessions made by the IRS prior to trial resulted in an effective monetary victory for the taxpayers. Consolidated Manufacturing Inc. v. Commissioner, 111 T.C. No. 6176-96 (1998), 249 F.3d 1231 (10th cir.2001). Consolidated Manufacturing Inc. is in the business of producing remanufactured automobile parts. The case involved the determination of the inventory value of certain raw material inventory, namely, the broken parts used to produce a remanufactured part, and the validity of Consolidated's election to use the last-in first-out (LIFO) method of inventory identification. At the time Consolidated sells a remanufactured part to a customer, Consolidated collects a deposit from its customer (in addition to the price for the purchased part) that is returned to the customer when he or she delivers to Consolidated the broken part being replaced, referred to in the industry as a "core." Consolidated values the cores received in its inventory at fair market value, an amount substantially less than the deposit. In addition, Consolidated elected to include in its LIFO election all of its inventory costs, except the cost of cores. At trial, the Internal Revenue Service argued that Consolidated purchased cores from its customers for a price equal to the deposit and that Consolidated could not exclude the cost of cores from its LIFO election. The United States Tax Court held in favor of the IRS on both issues and Consolidated appealed the decision to the Tenth Circuit Court of Appeals. On appeal, the Tenth

© Hinkle Law Firm LLC. All rights reserved.

ERIC S. NAMEE
MEMBER
Phone: 316.267.2000
Fax: 316.660.6003
Email: enamee@hinklaw.com

Circuit Court of Appeals reversed the Tax Court on the core valuation issue but affirmed the Tax Court's decision regarding Consolidated's LIFO election. Specifically, the Tenth Circuit ruled that Consolidated may value its core inventory at an amount equal to the price paid by Consolidated to purchase the same cores from commercial core suppliers, an amount that is significantly less than the deposit amount. The case was closely watched by the remanufacturing industry because of its far-reaching financial impact for remanufacturers in all industries, not just the automobile remanufacturing industry.

- Farm Credit Services of Central Kansas et al. v. Kansas Department of Revenue, 271 Kan 805 (2001). The firm won this case against the Kansas Department of Revenue in the Board of Tax Appeals. In this case, the Board of Tax Appeals of the State of Kansas ruled that production credit associations, federally chartered members of the Farm Credit System, are federal instrumentalities and, as such, are immune from state income taxes under the doctrine of implied inter-governmental tax immunity.

- George E. Laham II v. Commissioner of Internal Revenue. In this case, the Internal Revenue Service took the position that an option received by Mr. Laham was received as compensation for services rendered. Ultimately, however, in a case handled by another law firm, the United States Supreme Court in PCA of Southeastern Missouri v. Director of Revenue, State of Missouri ruled that production credit associations are not immune from state taxation under the doctrine of implied governmental immunity.

  Therefore, the IRS argued that the exercise of the option was a taxable event resulting in income measured by the difference between the strike price and the fair market value of the property covered by the option. In addition, the IRS proposed to invalidate numerous complex like-kind exchanges. In the course of preparing the case for trial before the United States Tax Court, Hinkle Law Firm LLC attorneys convinced attorneys for the IRS that the position of the IRS on both issues was without merit. Rather than proceed to trial, the IRS conceded both issues on the eve of trial.

PRESENTATIONS

- Managing Cybersecurity Risk as a Retirement Plan Fiduciary. Virtual Presentation – October 2026
- ERISA Fiduciary Training for AGH Clients. Wichita, KS – February, 2026
- ERISA Fiduciary Training. Wichita, KS – February, 2026
- Important Employee Benefit Developments to Consider in 2026. Wichita Area Legal Administrators – Wichita, KS. – January, 2026
- Cybersecurity & Fiduciary Responsibility for Retirement Plans. AdamsBrown, LLC. Wichita, KS. – March 2025.
- ERISA: Fiduciary Training. Hinkle Law Firm LLC. Wichita, KS – February 2025.
- ERISA: Fiduciary Training For AGH Clients. Virtual Presentation – October 2024.
- Fundamentals of Fiduciary Responsibilities in a 401(k) Plan. AdamsBrown, LLC. Wichita, KS - May 2024.
- ERISA: Fiduciary Training. Hinkle Law Firm LLC, Wichita, KS – February 2024
- The SECURE 2.0 Act: Major Changes Impacting All Retirement Plans. Kansas Society of CPAs. Virtual Presentation – November 2023.
- SECURE 2.0: What Employers Need to Know Now. Wichita SHRM. Wichita, KS – July 2023.
- Fiduciary Requirements of a Plan Sponsor. INTRUST Bank 2023 401(k) Summit. Wichita, KS – May 2023.
- SECURE 2.0: What Employers and Their Retirement Plan Advisors Need to Know Now. Hinkle Law Firm LLC. Wichita, KS – March 2023.
- ERISA: Fiduciary Training. Hinkle Law Firm LLC. Wichita, KS – March 2023.
- Employee Benefits Update – What Every HR Practitioner Needs to Know. Kansas SHRM Annual Conference. Manhattan, KS – September 2022.
- Important Employee Benefit Developments to Consider in 2022. Wichita Area Legal Administrators. Wichita, KS – July 2022.
- ERISA: Fiduciary Training. Hinkle Law Firm LLC. Wichita, KS – May 2022.
- Troubled Plans and How to Fix Them. BKD. Wichita, KS – May 2022.
- ERISA Fiduciary Training for AGH Clients. Hinkle Law Firm. Wichita, KS – April 2022.
- Employee Benefits Update – What Every HR Practitioner Needs to Know. Hinkle Law Firm LLC. Webinar Presentation – October 2021.
- 401(k) Plan Compliance: What the Government is Looking for and Catching... and How to Fix Things. BKD. Wichita, KS – May 2021.

© Hinkle Law Firm LLC. All rights reserved.

HINKLE LAW FIRM LLC

ERIC S. NAMEE
MEMBER

Phone: 316.267.2000
Fax: 316.660.6003
Email: enamee@hinklaw.com

- Important Employee Benefit Developments to Consider in 2020. Wichita Area Legal Administrators. Wichita, KS - September 2020.
- The CARES Act and More: Important Laws and Issues Affecting Businesses During the Pandemic – Hinkle Law Firm LLC Webinar Presentation – April 2020.
- New Rules for FMLA and Paid Sick Leave. Kansas Society of CPAs. Virtual Presentation - March 2020.
- ERISA Fiduciary Training. Hinkle Law Firm LLC. Wichita, KS - March 2020.
- The SECURE Act and Other Major Developments Impacting Retirement Plans. 2020 Hinkle Law Firm Employee Law & Employee Benefits Seminar - Wichita, KS - January 2020.
- Employee Benefit Developments Every Employer Should Be Aware Of. INTRUST Bank Benefits Seminar. Wichita, KS - July 2019.
- Legal Landscape: ERISA Fiduciary Responsibility Fundamentals. Pension Focus Conference. Branson, MO - May 2019.
- Important Employee Benefit Developments to Consider in 2019. Wichita Area Legal Administrators. Wichita, KS - April 2019.
- ERISA Fiduciary Training. Hinkle Law Firm LLC. Wichita, KS - February 2019.
- 401(k) Plans – What the IRS is Looking For and Catching. 2018 Hinkle Law Firm Employee Law & Employee Benefits Seminar - Wichita, KS - October 2018.
- Employee Benefits - Hot Issues for 2018. INTRUST Bank Benefits Seminar. Wichita, KS - September 2018.
- Important Employee Benefit Developments to Consider in 2018. Wichita Area Legal Administrators. Wichita, KS - June 2018.
- Employee Benefit Update. INTRUST Bank Dinner Presentation. Wichita, KS - May 2018.
- ERISA Fiduciary Training. Hinkle Law Firm LLC. Wichita, KS - April 2018.
- Ever Changing World of Employee Benefits. 2017 Hinkle Law Firm Employee Law & Employee Benefits Seminar. Wichita, KS - November 2017 (2 sessions).
- ERISA Fiduciary Training. Hinkle Law Firm LLC. Wichita, KS - September & October 2017 (2 sessions).
- The Ever Changing World of Employee Benefits. INTRUST Bank Benefits Seminar. Wichita, KS - September 2017.
- Important Employee Benefit Developments to Consider in 2017. Wichita Area Legal Administrators. Wichita, KS - June 2017.
- Employee Benefit Update. INTRUST Bank Luncheon. Wichita, KS - March 2017.
- The Ever Changing World of Employee Benefits. 2016 Hinkle Law Firm Employee Law & Employement Benefits Seminar (2 Sessions) Wichita, KS - November 2016.
- The Ever Changing World of Employee Benefits. INTRUST Bank Benefits Seminar. Wichita, KS - September 2016.
- Employee Benefit Update. National Society of Accountants for Cooperatives Mid-West Chapter Annual Meeting. Wichita, KS - June 2016.
- Learning From the Courts. Pension Focus Conference. Branson, MO - May 2016.
- Important Employee Benefit Developments to Consider in 2016. Wichita Area Legal Administrators. Wichita, KS - April 2016.
- Legal & Regulatory Update on Employee Benefits. Kansas SHRM 9th Annual Employment Law & Employee Benefits Conference. Topeka, KS - February 2016.
- ERISA Fiduciary Fundamentals and Best Practices. 2015 Hinkle Law Firm Employee Law & Employee Benefits Seminar (2 Sessions) Wichita, KS - November 2015.
- Why Retirement Plans Fail-and How to Fix Them. AGH Employer Solutions Webinar. Wichita, KS - October, 2015.
- Important Employee Benefit Developments to Consider in 2015. Wichita Area Legal Administrators. Wichita, KS - May 2015.
- Troubled Plans and How to Fix Them, KS SHRM 8th Annual Employment Law & Employee Benefits Conference On The Hill. Topeka, KS - February 2015.
- Learning From the Courts and ERISA Plan Fiduciary Fundamentals & Best Practices. Pension Focus Conference Branson, MO – May 2014.
- Important Employee Benefit Developments to Consider in 2014. Wichita Area Legal Administrators. Wichita, KS – April 2014.
- Rejected Again! Understanding Qualified Domestic Relations Orders. Wichita Bar Association. Wichita, KS – April 2014.
- The Supreme Court's Invalidation of DOMA – How to Address Same-Sex Marriage From Both an Employee Benefit and Employment Law Perspective. 2013 Hinkle Law Firm Employment Law & Employee Benefits Seminar. Hinkle Law Firm. Wichita, KS (2 Sessions) November 2013.

© Hinkle Law Firm LLC. All rights reserved.

HINKLE LAW FIRM LLC

ERIC S. NAMEE
MEMBER

Phone: 316.267.2000
Fax: 316.660.6003
Email: enamee@hinklaw.com

- Troubled Plans and How to Fix Them. Allen, Gibbs and Houlik. Wichita, KS – May 2013
- Important Employee Benefit Developments to Consider in 2013. Wichita Area Legal Administrators. Wichita, KS - May 2013.
- 401(k) Mistakes and How to Fix Them. Kansas State Council of SHRM. Wichita, KS - April 2013.
- How to Protect Your Retirement Plan from Lawsuits. Kansas State Council of SHRM. Wichita, KS - April 2013.
- Health Care Reform: What Every Employer Needs to Know Now to Make Decisions. Hinkle Law Firm LLC - Wichita. (5 Sessions) March 2013.
- In-Plan Roth Conversions. American Payroll Association - Wichita. March 2013.
- Health Care Reform After 2 ½ Years: What Attorneys Should Know About PPACA's Impact on Employers. Wichita Bar Association. Wichita, KS - December 2012.
- Government Focus on ERISA Plan Fiduciaries (Including Financial Professionals): How to Fulfill Legal Obligations and Avoid Liability. Society of Financial Service Professionals – Wichita Chapter - November 2012.
- Independent Contractor Misclassification. Hinkle Law Firm Employment Law and Employee Benefits Seminar Wichita, KS – October 2012.
- Health Care Reform Webinar: The Supreme Court Has Ruled! Preparing Employers for the Changes. – August 2012.
- Important Employee Benefit Developments to Consider in 2012. Wichita Area Legal Administrators. Wichita, KS – May 2012.
- The Need for ERISA Welfare Plan Documents. Preferred Health Systems. – Wichita, KS – August 2011.
- Important Employee Benefit Developments to Consider in 2011. Wichita Area Legal Administrators. Wichita, KS – April 2011.
- Health Care Reform: What Every Employer Needs to Know. Hinkle Elkouri Workshop Series. Wichita, KS September 2010.
- Health Care Reform: What Every Employer Needs to Know. Hardman Benefit Plans, Inc. Wichita, KS – September 2010.
- Practical Steps to Fixing Plan Problems and New Focus on Plan Fiduciaries How to Fulfill Legal Obligations and Avoid Liability. Pension Focus Conference – May 2010.
- Important Employee Benefit Developments to Consider in 2010. Wichita Area Legal Administrators. Wichita, KS – January 2010.
- Fiduciary Responsibilities: What Every Plan Sponsor Needs To Know. Sageview Advisory Group/Willis HRS. September 2009.
- Qualified Plan Update: New Rules, New Obligations, New Opportunities. John Hancock Retirement Plan Services – August 2009.
- EGTRRA Plan Restatements and Important Employee Benefit Developments to Consider in 2009. Wichita Area Legal Administrators. Wichita, KS – January 2009.
- EGTRRA Plan Restatements – An Obligation and an Opportunity. Allen, Gibbs & Houlik, L.C. Wichita, KS – January 2009.
- EGTRRA Plan Restatements – An Obligation and an Opportunity. Qualified Plan Solutions – November 2008.
- EGTRRA Plan Restatements - An Obligation and an Opportunity. First National Bank of Hutchinson. Hutchinson, KS – November 2008.
- EGTRRA Plan Restatements - An Obligation and an Opportunity. Hinkle Elkouri Law Firm L.L.C. Client Seminar Wichita, KS – October 2008.
- Employee Benefits Legal Update – What You Need to Know About Welfare Benefits in 2008. Wichita Association of Health Underwriters. Wichita, KS – May 2008.
- Employee Benefits Update – What Employees Need to Know in 2008. Intrust Wealth Management – April 2008
- Employee Benefits Legal Update. Wichita Area Legal Administrators. Wichita, KS – April 2008.
- Troubled Plans and How to Fix Them. Grant Thornton. Wichita, KS – May 2007.
- Tax and Employee Benefit Changes for 2007. Wichita Legal Administrators. Wichita, KS – January 2007.
- HSAs: How Will They Affect You as a Consumer and as a Broker? Wichita Association of Health Underwriters. Wichita, KS – November 2006.
- Troubled Plans and How to Fix Them. Grant Thornton. Wichita, KS – June 2006.
- Roth 401(k) Plans – Are They Right for You? First National Bank of Hutchinson. Hutchinson, KS – November 2005.
- Roth 401(k) Plans – Are They Right for You? Hinkle Elkouri Law Firm L.L.C Client Seminar. Wichita, KS – November 2005.
- Roth 401(k) Plans – Are They Right For You? Construction Financial Management Association – April 2006.
- Employee Benefit Update. Wichita Area Legal Administrators. Wichita, KS – January 2006.

© Hinkle Law Firm LLC. All rights reserved.

ERIC S. NAMEE
MEMBER

Phone: 316.267.2000
Fax: 316.660.6003
Email: enamee@hinklaw.com

- The Return of IRS Audits – The Pendulum Has Swung Back. Kansas Tax Conference – November 2005.
- Employee Benefit Update. Kansas Bankers Association 2005 Trust Conference – October 2005.
- Employee Benefits Update: New Rules, New Obligations, New Opportunities. Kansas State SHRM Conference & Expo – September 2005.
- Getting Participants Out of a Plan – Traps to Watch Out For. Pension Focus Conference – May 2005.
- Understanding COBRA: Simple Concept – Complicated Rules. Insurance Management Associates – January 2005.
- Understanding COBRA: Simple Concept – Complicated Rules. Preferred Health Systems – December 2004.
- Understanding COBRA: Simple Concept – Complicated Rules. Hardman Benefit Plans – November 2004.
- New Regulations Affecting Law Firms: What Law Firm Administrators Need to Know About COBRA, HIPAA, HSAs, and Other Recent Developments Heading into 2005. Wichita Area Legal Administrators. Wichita, KS – November 2004.
- Understanding COBRA: Simple Concept – Complicated Rules. Hinkle Elkouri Law Firm L.L.C Client Seminar Wichita, KS – November 2004.
- Understanding COBRA: Simple Concept – Complicated Rules. Insurance Management Associates – October 2004.
- Health Savings Accounts. Insurance Management Associates – August 2004.
- What Employers Need to Know About the HIPAA Medical Privacy Regulations. Keating & Associates Client Teleconference – March 2004.
- What Employers Need to Know About the HIPAA Medical Privacy Regulations. City Clerks and Municipal Finance Officers Association of Kansas – March 2004.
- What Employers Need to Know About the HIPAA Medical Privacy Regulations. Society of Human Resource Managers - February 2004.
- Important Employee Benefit Developments to Consider in 2005. Wichita Area Legal Administrators. Wichita, Managers – February 2004.
- What Employers Need to Know About the HIPAA Medical Privacy Regulations. Fort Hays State University Small Business Development Center. Fort Hays, KS – January 2004.

AFFILIATIONS & ACTIVITIES

- American Association of Attorney-Certified Public Accountants
- American Bar Association
  — Committees: Employee Benefits, Administrative Practice
  — Sections: Taxation, Law Practice Management
- American Society of Pension Professionals and Actuaries (Associated Professional Member)
- American Society of Pension Professionals and Actuaries, former instructor (teaching on the qualification and operation of retirement plans and administrative issues of defined contribution plans)
- Best Lawyers
  — 2016 - Present (Employee Benefits/ERISA Law, Litigation and Controversy - Tax, Tax Law)
- Best Lawyers 'Lawyer of the Year'
  — 2019 Lawyer of the Year (Employee Benefits/ERISA Law)
  — 2021 (Employee Benefits/ERISA Law)
  — 2023 (Litigation and Controversy - Tax)
  - 2026 (Employee Benefits/ERISA Law)
- Chambers & Partners
  — 2018 (Labor & Employment: Employee Benefits & Executive Compensation - Band 1)
  — 2025 (Employee Benefits & Executive Compensation- Band 1)
  — 2026 (Employee Benefits & Executive Compensation)
- Gulf Coast IRS TE/GE Employee Benefits Council
- Kansas Bar Association
  — Section: Taxation (Executive Committee, Past President)
- Kansas IRS/Bar Liaison Committee
  — Chairman, 1991 - 2000
- Kansas Society of Certified Public Accountants
- Kansas Society of Certified Public Accountants – Wichita Chapter
- Missouri and Kansas Super Lawyers

© Hinkle Law Firm LLC. All rights reserved.

ERIC S. NAMEE
MEMBER

Phone: 316.267.2000
Fax: 316.660.6003
Email: enamee@hinklaw.com

— 2005, 2011 - 2015
- Orthodox Christian Prison Ministry, Trustee
- Orthodox Ministry Services, President & Board Member
- Orthodox Venture Philanthropy, President & Board Member
- Orthodox Youth Ministries, Board Chair
- Samuel G. Busada Foundation, Trustee & President
- Society of Human Resource Managers – Wichita Chapter
- St. Vladimir's Orthodox Theological Seminary
  — Trustee, 1994 - 2014
  — Trustee Emeritus
- Virginia H. Farah Foundation, Trustee and President
- University of Kansas School of Law
  — Board of Governors, 1998 - 2001 and 2011 - 2016
  — Guest Instructor (teaching sessions on IRS appeals process and IRS collections process)
- Wichita Bar Association
- Wichita Business Journal 'Executives of the Year'
  — 2021
- Wichita State University, Athletics Facilities Leadership Council, 2016 - 2018
- Wichita State University Endowment Association, National Advisory Council, 1998 - Present

© Hinkle Law Firm LLC. All rights reserved.