

# **“ISSUES IN CHOICE OF ENTITY FORMATION AND BUSINESS ACCOUNTING”**

**A SPECIAL “PRE-GAME” NETWORKING AND CONTINUING EDUCATION EVENT FOR  
YOUNG LAWYERS, YOUNG CPAs AND YOUNG INSURANCE PROFESSIONALS**

***Thursday, August 28, 2008***

***Co-Sponsored by***



**The South Carolina Bar Continuing Legal Education Division**



**South Carolina Association of Certified Public Accountants Professional Relations Task Force**



**The South Carolina Bar Young Lawyers Division**

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***Midlands Chapter of the National Association of Insurance and Financial Advisors***

**Live at**

**Capital City Club, 1201 Main Street South Carolina  
(#08-34)**

**Mandatory CLE (MCLE) Credit Hours**

**This program qualifies for 4.5 MCLE credit hours. This program qualifies for 5.5 CPE credit.**

**Courses Planners**

**James T. H. Buxton, Esquire - Young Clement Rivers, LLP  
William Cason, RHU, CLU - The Cason Group  
Doug Crowley, CPA, CVA - Ford & Crowley, CPAs, LLC  
Jamie A. Khan, Esquire - Pratt-Thomas Walker, PA  
C. Tyson Nettles, Esquire - Hood Law Firm, LLC**

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***Thursday, August 28, 2008***  
**Capital City Club, Columbia, SC**

## **SEMINAR AGENDA**

**8:00 a.m. Breakfast and Networking**

**8:30 a.m. Registration**

**9:00 a.m. “Common Issues in Formation of Small Business”**

**Robert M. Baldwin, Esquire**

*Baldwin & Associates, LLC, Charleston, SC*

It is essential for CPAs and attorneys to understand the common issues which arise in the formation and day-to-day operations of a small business. Mr. Baldwin will discuss a spectrum of these common issues encountered by CPAs and attorneys in assisting clients in setting up their business including licensing, property tax, and personal and corporate taxation issues.

**10:00 a.m. “Choice of Entity in Business Formation”**

**Scott Y. Barnes, Esquire**

*Warren & Sinkler, LLP, Charleston, SC*

South Carolina law affords a wide choice in selecting a business entity, but the form of entity chosen will determine how the principals of the entity will be treated in the context of exposure to liability, taxation, fiduciary duties and implication of state securities laws. Mr. Barnes will discuss the matrix of available South Carolina business entities along with certain key advantages and disadvantages.

**11:00 a.m. Mid-morning Break**

**11:15 a.m. “The LLC as a Creditor Protection Vehicle”**

**Professor Brant J. Hellwig**

*University of South Carolina School of Law, Columbia, SC*

The limited liability company is a popular choice of entity in South Carolina, but it is often misunderstood in the context of liability exposure and protection from creditors. Professor Hellwig will discuss common misconceptions regarding the LLC entity and use of the LLC as a creditor protection vehicle.

**12:15 p.m. “General Accounting and Insurance Issues in Acquiring or Selling a Business”**

**Jamin McCallum, CPA, CVA**

*Kirkland, Thomas, Watson and Dyches, LLC, Columbia, SC (Tentative)*

Most business deals are accounting-driven and taxation issues, such as the type of business entities entering into the transaction, must be considered prior to entering into negotiations in order to prevent surprises and utilize the most appropriate form of acquisition or disposition.

**1:15 p.m. “Strategic Partners: Building a Referral Base”**

**Jason C. Sweatt, CPA**

*State and Local Tax (SALT) Elliott Davis, Greenville, SC*

**1:45 p.m. Networking Lunch (Included)**

**3:00 p.m. Adjourn**

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**Thursday, August 28, 2008**

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All registrations must be pre-paid.

All fax (803) 252-8427 and internet registrations must include a credit card number.

If you have any questions, please call us at (803) 771-0333 or (800) 768-7787.

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## Registration Fee:

**SC Bar Members Only..... \$135.00**  
**(Price Includes Parking Fee and Networking Lunch)**

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**Registration Policy:** Registrations received after 5:00 p.m., Friday, August 21, 2008, or at the door will be subject to an additional charge of \$25.00. Registrations received after this date or on site will receive a CD containing the course materials in lieu of printed materials.

**Cancellation & Refund Policy:** Refunds, less \$25.00 administrative processing fee, will be made for cancellations received in writing to [jmerrill@scbar.org](mailto:jmerrill@scbar.org) or by fax to (803) 252-8427 by 5:00 p.m., Friday, August 21, 2008. If you register but do not cancel by 5:00 p.m., Friday, August 21, 2008, or register but do not attend, you will receive the course materials in consideration of payment. Designated substitutes may take the place of registrants unable to attend.

**IF YOU HAVE A DISABILITY, PLEASE CALL AHEAD TO LET US  
KNOW HOW WE MAY ACCOMMODATE YOUR NEEDS.**

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