



# MERLINE & MEACHAM, PA

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## ATTORNEYS AT LAW

Founded in 1970, Merline & Meacham is a boutique law firm providing counsel to clients throughout South Carolina in the following practice areas:

Business Entities  
Charitable Planning Estate and Gift Taxes Employee Benefits/ERISA Estate Planning

Mergers and Acquisitions  
Non-Profit/Tax Exempt Probate/Estate Administration Tax Planning & Controversy Wills and Trusts

With more than a century of combined experience, the firm is comprised of nine attorneys with Master of Law degrees in Taxation. Five of the firm's attorneys are Certified Specialists in both Taxation Law and Estate Planning and Probate Law by the South Carolina Supreme Court, the highest concentration of dual-qualified specialists at any law firm in South Carolina.

### RECOGNITION

*U.S. News*, Best Law Firms - Tier 1 ranking in Greenville, S.C. for:

- Business Organizations (including LLCs and Partnerships)
  - Closely Held Companies and Family Businesses Law
  - Corporate Law
  - Employee Benefits (ERISA) Law
  - Tax Law
  - Trusts & Estates Law

*U.S. News*, Best Lawyers®

- Trusts & Estates (David A. Merline, Jr., Keith G. Meacham, Robert E. August, E. Marie Monroe, Douglas B. O'Neal)
- Business Organizations (David A. Merline, Jr., Keith G. Meacham, Robert E. August, E. Marie Monroe)
- Corporate Law (David A. Merline, Jr., Robert E. August)
- Mergers & Acquisitions (David A. Merline, Jr., Douglas B. O'Neal)
- Tax Law (David A. Merline, Jr., Keith G. Meacham, Robert E. August)

*Several attorneys listed in South Carolina Super Lawyers*

*Numerous Legal Elite awards from Greenville Business Magazine and Columbia Business Monthly (chosen by local attorneys).*

### PUBLIC ENGAGEMENT

The firm's attorneys have authored numerous articles and other works in their areas of expertise. They frequently speak at conferences and seminars for other professionals, including attorneys, certified public accountants and investment advisors.

#### Greenville

812 E. North Street  
Greenville, S.C. 29601

#### Columbia

723 Laurel Street  
Columbia, S.C. 29201

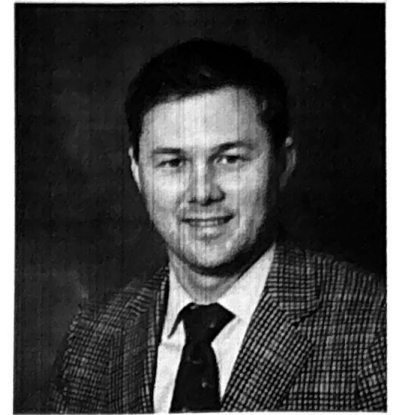
## VERNE MCGOUGH

Verne assists clients with tax efficient corporate planning and transactions, helps people take care of their families through personalized estate planning, and represents individuals and businesses in tax controversy and tax collection matters. Verne leads the firm's Columbia office and has been named Legal Elite of the Midlands in Tax Law, Estate and Trust Law and Corporate Law.

Verne is a member of the Columbia-St. Andrews Rotary Club and First Baptist Church of Columbia, where he co-leads a Sunday School class.

### **Representative Experience**

- Served as counsel for American expansion of Italian industrial furnace sales and service company
- Established limited partnerships to eliminate self-employment taxes on equipment leasing income for operating businesses
- Negotiated numerous purchase agreements for business split ups/divorces
- Counseled multi-owner entities through buy-sell agreements to ensure continuity of business
- Restructured numerous business entities to maximize income and employment tax savings
- Advised clients in business acquisition transactions
- Defended numerous assessments of employment tax liabilities against corporate officers and shareholders (trust fund recovery penalty)
- Negotiated settlement of tax debt, resulting in 94% reduction in balance due.
- Structured and implemented estate plans for numerous clients with multi-million dollar estates
- Representation of clients in divorce or second marriage situations to ensure client's retention of control and beneficiary choice regarding estate assets



**MERLINE & MEACHAM, PA**

**A T T O R N E Y S   A T   L A W**

### *Greenville*

812 E. North Street  
Greenville, S.C. 29601

### *Columbia*

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