Tax and Business Exit Planning for the Generational Family Business: and 2024 Tax Update

SPEAKER BIOGRAPHIES

by order of presentation

Andrew D. Merline

Merline & Meacham, P.A.
Greenville, SC
(Course Planner)

Andy Merline's practice is focused on the areas of Mergers and Acquisitions, Business and Transactional Law, Succession Planning, Estate Planning and Estate Administration, Taxation, LLCs, Partnerships, Family Limited Partnerships and Corporations and Asset Protection Planning. Andy and his wife, Erin, are members of Buncombe Street United Methodist Church in Greenville. He is also an active member at the Caine Halter Branch of the YMCA in Greenville. Outside of the office, Andy enjoys playing tennis, fishing, classic cars and craft beer.

Education

Boston University School of Law, (LL.M) Taxation (2016)
University of South Carolina School of Law, (J.D.) (2015)
Clemson University, (B.S.) Business Administration: Management, Cum Laude (2011)

Professional Associations and Memberships

American Bar Association (Member)
South Carolina Bar (Probate, Estate Planning and Trust Section, Council Member and Tax Law Section, Council Member)
Greenville County Bar Association (Member)
Greenville Estate Planning Council (Member)
Greenville Estate Planning Study Group (Member)

Jason P. Luther

South Carolina Department of Revenue
Columbia, SC

Jason P. Luther currently serves as the South Carolina Department of Revenue's Chief Legal Officer and managing head of its Office of General Counsel. In his role as CLO, he provides senior leadership, oversight, and direction to the OGC on all civil litigation (including tax, regulatory, bankruptcy, foreclosures, and collections) and criminal tax prosecutions involving the Department; and provides general advice and counsel on wide-ranging legal and policy matters affecting the Department.

Prior to joining the Department in 2017, Jason was in private practice in Columbia, South Carolina where he concentrated on civil litigation and appellate matters. He holds a B.A. in History from Covenant College (Lookout Mountain, GA) and a J.D. from the University of South Carolina

School of Law. He was a judicial law clerk to the Honorable Dennis W. Shedd of the United States Court of Appeals for the Fourth Circuit; a former Editor in Chief of the South Carolina Law Review; a graduate of Leadership Columbia; and has previously been recognized as a South Carolina Super Lawyers Rising Star and one of The State Newspaper's 20 under 40 (2019). He currently serves on the Rules Committee for the South Carolina Administrative Law Court and the Midlands Board of Directors for Junior Achievement of Greater South Carolina. He is married and has three sons.

Adam J. Neil

South Carolina Department of Revenue
Columbia, SC

Adam Neil currently serves as the Deputy Director for Tax Policy Services at the South Carolina Department of Revenue. Adam is responsible to direct and oversee research and implementation of tax and regulatory policy for the Department, including advising the Director on the policy implications of South Carolina tax law and responding to inquiries from the public, tax professionals, and other government agencies. Tax Policy Services creates and publishes tax and regulatory advisory opinions, manuals related to specific tax types and incentives, and assists with drafting tax legislation and regulations. Prior to his current position, Adam was the SCDOR's Associate General Counsel for Litigation, a role he assumed in January 2019.

Adam has been a practicing attorney in South Carolina for more than 22 years. He spent the first 16 years of his career as a civil litigator with Murphy & Grantland, P.A. Before to coming to SCDOR he worked as Assistant General Counsel for the State Fiscal Accountability Authority. He has tried more than 45 cases to verdict and handled matters in the state Court of Appeals and Supreme Court as well as the U.S. Fourth Circuit Court of Appeals. He is a member of the Tax Section Council a member of the South Carolina Procurement Review Panel. Adam has a bachelor's degree in finance from the University of Kentucky and a law degree from the Washington & Lee University School of Law in Virginia. Adam is married to Courtney Neil and they have four children.

Clinton G. Wallace

University of South Carolina School of Law
Columbia, SC

Clint Wallace teaches tax law and tax policy at USC's Rice School of Law. He has written on various tax policy topics, including tax administration and the design of tax expenditures. He is a co-author of the Third Edition of *The Individual Tax Base*, a leading income tax casebook published by West Academic. In 2019, he was selected by students at the law school as Best Classroom Professor and he has twice been recognized with the law school Faculty Service Award, in 2020 and 2023. He taught tax procedure, corporate tax, and tax policy at New York University School of Law as a Visiting Assistant Professor of Tax Law, and he worked as an associate at the law firm Caplin & Drysdale in New York. He also served as speechwriter to a U.S. Senator and to the governor of the State of Michigan and worked on various federal and state political campaigns. He received a JD and a LLM in taxation from New York University School of Law, and an AB from Princeton University's School of Public and International Affairs.

Phillip J. Martin

Merline & Meacham
Greenville, SC

Mr. Martin is an attorney at Merline & Meacham, P.A. He specializes in the areas of estate planning, probate administration and the representation of privately owned businesses. He received his Bachelor of Arts in Asian Studies from Furman University, his Juris Doctor from the University of South Carolina School of Law, and his Master of Laws in Taxation from the University of Florida Levin College of Law. Mr. Martin is a member of the Tax Law Section Council, as well as a member of the Probate, Estate Planning and Trust Section, the Greenville Estate Planning Council, and the Greenville Estate Planning Study Group. He is also a member of the Board of Directors for the Meals on Wheels Endowment.

V. Verne McGough, Jr.

Merline & Meacham, P.A.
Cayce, SC

Verne McGough helps people take care of their families through personalized estate planning, represents individuals and businesses in tax controversy and tax collection matters, and assists professionals and small businesses in tax efficient corporate planning and transactions.
Verne leads the firm's Midlands office in Cayce, South Carolina. He and his wife, Marie, have three children and are active members of First Baptist Church.

Education

LL.M. in Taxation – Boston University (2007)
J.D. – University of South Carolina (2006)
Int'l M.B.A. – University of South Carolina (2006)
B.A. – Appalachian State University (2002)

Professional Associations and Memberships

American Bar Association (Member)
South Carolina Bar (Probate, Estate Planning and Trust Section, Tax Law Section (Member-Past Chairperson)
Richland County Bar Association (Member)
Columbia Estate Planning Council (Member)

Robert T. Victor

Foster Victor Wealth Advisors, LLC
Greenville, SC

As a Principal at Foster Victor Wealth Advisors, Rob is committed to providing a premier wealth management experience by developing enduring relationships with the firm's clients. Rob is a seasoned wealth manager who is a strong believer in establishing budgets to help clients reach their goals. Rob's methodical approach and easygoing demeanor are a benefit to his clients young and old. Rob is currently serving on the St. Francis Foundation Board and is a mentor for the Furman Men's Soccer Team.
Rob was born in Lexington, Kentucky and as you can imagine is a diehard University of Kentucky basketball fan. Even though he loves basketball, his sport of choice is soccer. He started playing as a child and continued through college. Rob enjoys spending time with his wife, Carley, and

their children, Cole and Claire. When away from the office, Rob and his family love to travel, play golf, and spend time at the lake.

Education

Furman University, B.A. Accounting
CFP®
CEPA™

Community Involvement

Young Benefactor, The Governor's School
Fellow, St. Francis Hospital
Member, St. Francis Foundation Board 2018
Board Member, Greenville Football Club
Former Paladin Board Member, Furman University

R. Andrew Rogers

Elliott Davis LLC
Greenville, SC

Drew has been with Elliott Davis since 2006. His primary focus is providing income tax planning and compliance services to closely held businesses and high net worth individuals. He has extensive experience in providing tax services to partnerships, corporations, trusts, estates, and individuals. Prior to joining Elliott Davis, Drew was a Financial Advisor with a global investment advisory firm where he held NASD Series 7 and Series 66 licenses.

Education, Credentials and Special Training

Certified Public Accountant
Personal Financial Specialist
Master of Professional Accountancy, Clemson University
B.S., Financial Management, Clemson University

Civic and Community Activities

Leadership Greenville, Class 41
President, Greenville Estate Planning Council
Board Member, Greenville Estate Planning Council
Past Vice-Chair, United Way High School Graduation Council
Board Member and Treasurer, Red Shoe Society, Ronald McDonald House
Board Member, The First Tee of Greenville

Professional Affiliations

American Institute of Certified Public Accountants
South Carolina Association of Certified Public Accountants

Awards

Greenville Best and Brightest under 35, Class of 2012