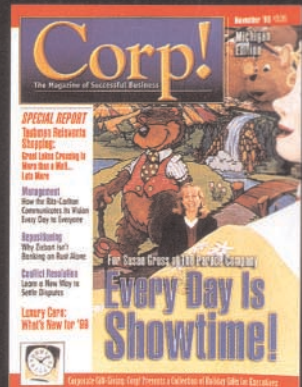
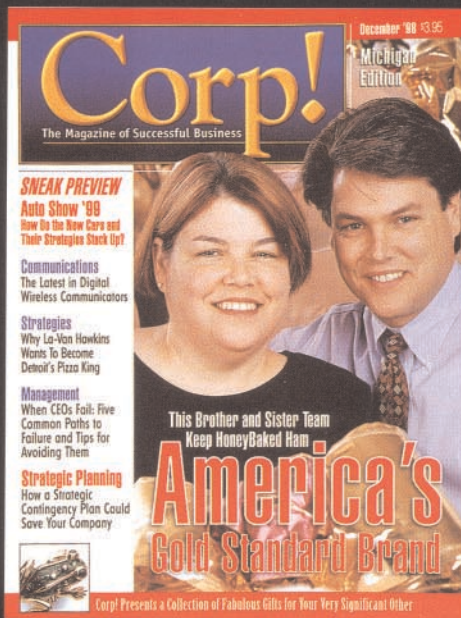


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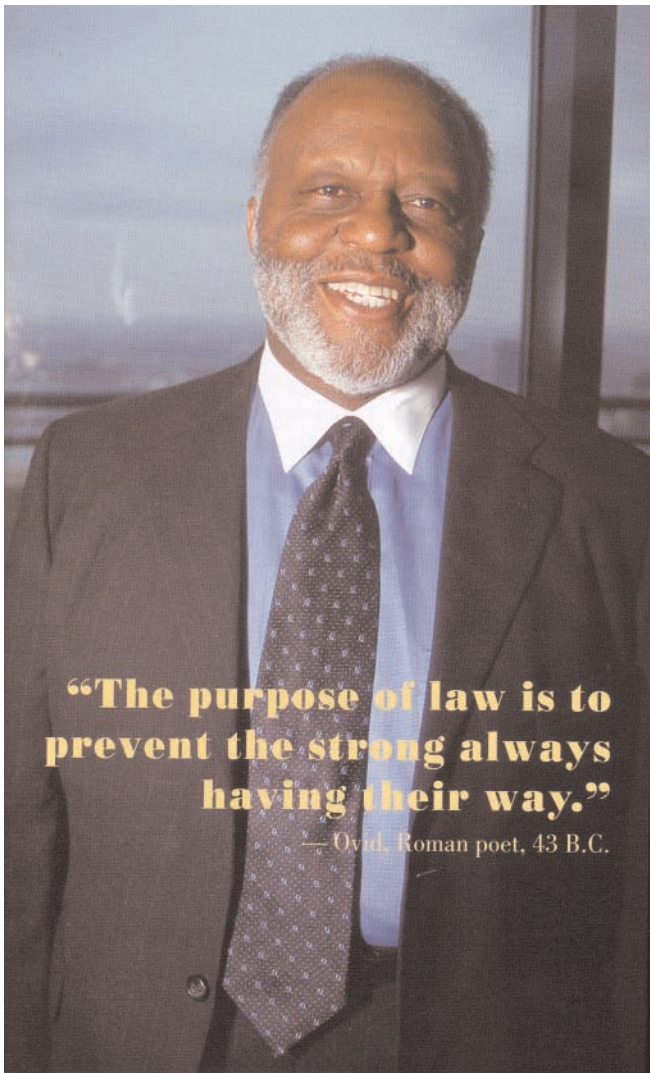
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Corp!'s Top 10 Business Attorneys



A Brief Roundup of Southeastern Michigan's
10 Best Business Lawyers for 1999

by Sharon Gittleman



“The purpose of law is to prevent the strong always having their way.”

— Ovid, Roman poet, 43 B.C.



Theoretically, the law may be the great equalizer, but litigation is not for the dilettante, the faint of heart nor the timid of tongue. In your lawyer, you want smarts, focus, guts and the gift of blarney. In short, the best.

Literature and popular culture teem with examples. Take, for instance, Portia in Shakespeare’s 1597 play *The Merchant of Venice*. The spirited Portia— a brainy Venetian beauty with chutzpah, eloquence and a bent for the law — masquerades as a male attorney to rescue her beloved from a business deal gone sour. She bests vindictive plaintiff Shylock, thwarting his attempt to — literally — extract his “pound of flesh” from her husband’s hide.

And who can forget Gregory Peck’s Atticus

Finch in the 1962 film version of *To Kill a Mockingbird*? Southern lawyer and single father of two, Finch stands up to the wrath of an entire racist town to defend a black client wrongfully accused of raping a white girl. It is a lesson in compassion and integrity that



will be inscribed on his children’s souls.

In today’s litigious business climate, it pays to know your Finches from your Fiegers. There are some 33,605 attorneys licensed to practice in Michigan, but not all are created equal. Thus, separating the legal shaft from the wheat can be daunting.



offices throughout Michigan and one Pennsylvania office.

Despite its size, Patrick Alandt urges you not to think of his firm as the sole province of big players. "We handle small businesses, professional corporations—everything from retail to Fortune 500 companies," he says. "Even though we have so many attorneys, we have small offices that don't have the feel of a large law firm."

Alandt believes that when seeking an attorney, you should find someone you can easily talk to and feel comfortable with. And the sooner you can find this kind of rapport in a lawyer, the better.

"The biggest mistake business owners make is coming to an attorney too late," says Alandt. And how late is too late?

"Well, it's important for businesses to have a general understanding of taxes and tax consequences at the start-up phase of the corporation so they're able to structure their record-keeping and accounting accordingly," he says. In other words, don't wait till March 15.

Besides over 20 years' experience as an attorney, Alandt, a CPA, was past president of the American Association of Attorneys & Certified Accountants.

"Because of my background, I'm able to understand business issues," says Alandt, "and to respond in a practical way to solve problems."

Alandt is especially concerned about what the future may hold for small businesses, dismissing out of hand recent talk about major tax reform and the abolition of the Internal Revenue Service. "If you look at how the budget of the country is established and its reliance on income taxes for the past 75 years, I don't see anything happening," Alandt says.

He does have one last piece of advice for business owners regarding taxes. "You are coming to a professional because you don't under-

stand something. Don't be afraid of admitting that you don't know what is going on."

"A common mistake is that corporations don't bother to keep good records," Nusholtz says. "Then when they get audited, they have to



Type: Tax Law
Name: Neal Nusholtz
Age: 45
Status: Owner
Firm: Nusholtz and Nusholtz, Royal Oak
Phone: (248) 399-0123
Law Degree: Thomas M. Cooley Law School, 1979.
Accomplishments: Published three articles in the Michigan Bar Journal in Nov. 1993, July 1995 and July 1998. Member of Scribes, the American Society of Writers on Legal Subjects, and the Taxation Section and Probate Section of the Michigan Bar Association since 1979. Licensed to practice before the United States Tax Court.

Neal Nusholtz parlayed his 19 years of legal experience into a wide-ranging tax practice, encompassing criminal tax, probate, and estate and business planning. Over the years, he has seen businesses make a number of fatal errors.

pay more taxes than they should because they can't prove the expenses they've had."

According to Nusholtz, a big mistake small business owners often make is to incorporate too early, creating a lot of unnecessary expense and complications.

"Many times, I find that they think the rest of the world will give them more respect if they're a corporation," he notes. "So I ask them: When you go to a car mechanic, does it influence you in any way if he is a corporation?"

Nusholtz advises his audited clients to make the revenue agent's job as easy as possible. "Keep your records organized and easy to understand," he says.

Sometimes, however, even the best-kept records will not keep business owners out of hot water. "There are two kinds of revenue agents I've encountered," says Nusholtz. "One is sympathetic to taxpayers and will accommodate them if he can, and help them get straightened out.

"The other is the revenue agent

who seems to delight in the misfortunes of taxpayers, almost as some form of power trip.”

An audit is a red flag, alerting you to hire a good tax attorney. According to Nusholtz, four other business situations require professional assistance: “One, when a business is growing and you’re about to make changes that will make your business more complicated. Two, when you’re going to buy or sell a business. Three, when you’ve grown to the point that a pension, profit-sharing or other retirement plan would be appropriate for employees. And four, when you have a family-owned business and your estate is over \$625,000,” says Nusholtz.

He also believes it is important to understand the difference between a tax attorney and an accountant. “Tax attorneys are skilled at knowing how the legal system will approach a problem, and an accountant has superior skills at organizing records,” he says.

Nusholtz does not foresee a golden future for tax reform. “I think it’s going to get worse because taxes have become so political,” he says. “Legislators look at which tax laws will attract voters and not at the social purpose for the legislation.”

Though environmental law has mushroomed into one of the biggest areas of concern for today’s business owners, it has been good to Beth Gotthelf. She specializes in environmental problem resolution for small to medium-sized businesses.

“One of the biggest problems is that businesses operate without the required permits or they don’t meet governmental reporting requirements,” says Gotthelf. Operating your business without adhering to these standards, she says, can result in hefty fines.

According to Gotthelf, environmental laws are constantly evolving and growing more and more complex. It’s hard for companies just to keep up with these changes, much less comply with the thousands of environmental mandates and regulations.

And as most business owners know, when it comes to governmental regulations, you can’t always rely on logic. “There is a constant battle between industry and the government about whether the changes to the laws are scientifically grounded,” says Gotthelf.

Permits and regulations are not the only areas of Gotthelf’s expertise, though. She also helps businesses circumvent liability before it arises.

Type: Environmental Law

Name: Beth Gotthelf

Age: 40

Status: Shareholder

Firm: Seyburn, Kahn, Ginn, Bess, Deitch & Serlin, Southfield

Phone: (248) 353-7620

Law Degree: University of Detroit-Mercy School of Law, 1985

Accomplishments: Vice Chair of the American Bar Association Section of Natural Resources, Energy and Environmental Law Water Quality and Wetlands Committee. Member of the State Bar Representative Assembly on behalf of Oakland County. Chair of the Greater Detroit Chamber of Commerce Task Force on Water and Sewer Issues. Member of the Federal Advisory Committee charged with recommending storm water rules. Gave speech about confronting environmental problems in the new millennium at the American Bar Association Annual Meeting in August 1997.

Firm’s Clients: Michigan Association of Metal Finishers, Detroit Entertainment (Circus, Circus), Wayne County.

