ATTORNEY GRANT KILLORAN ELECTED TO THE BOARD OF DIRECTORS OF THE MILWAUKEE DEBATE LEAGUE

Grant Killoran has been elected to serve on the Board of Directors of the Milwaukee Debate League.

The Milwaukee Debate League works in partnership with Milwaukee-area high schools to support academic debate teams. Created in 2007, the Milwaukee Debate League provides unique youth development programming targeting high school students, blending competition and rigorous work in academic high school debate with fun. Through this spirited competition, students have the opportunity to become articulate and informed leaders in their schools and effective advocates for themselves, their families and their community. For more information on the Milwaukee Debate League, visit www.debatemilwaukee.org.

Grant Killoran is the Chair of the Litigation Practice Group at O'Neil, Cannon, Hollman, DeJong and Laing. He previously was involved with academic debate at both the high school and collegiate levels, both as a debater and debate coach. He continues to benefit in his legal practice from the skills gained during his involvement with academic debate and is honored to serve on the Board of the Milwaukee Debate League.

Grant Killoran has significant and diverse trial experience representing clients in Wisconsin State and Federal Courts, and courts around the country, focusing on complex business and health care disputes. Mr. Killoran devotes a portion of his practice to arts and entertainment law, with an emphasis on the music and film industries. He is a Fellow with the American Bar Foundation, has served as one of the State Bar of Wisconsin's five Delegates to the American Bar Association's House Delegates and is a Co-Editor of the ABA Section of Litigation's *Health Law Litigation Newsletter*.

O'NEIL, CANNON, HOLLMAN, DEJONG AND LAING IS PLEASED TO ANNOUNCE ATTORNEY MELISSA BLAIR HAS JOINED THE FIRM

Attorney Blair recently joined the firm's Banking and Creditors' Rights Group. She will assist secured and unsecured corporate or individual creditors and other entities with the work out of commercial loans, leases, and other obligations. Ms. Blair, formerly a law clerk to the

Honorable Susan V. Kelley, U.S. Bankruptcy Court of the Eastern District of Wisconsin, and a shareholder at Kravit, Hovel and Krawczyk, S.C., also represents receivers in state Chapter 128 Receivership proceedings, real estate foreclosures, the wind-up of corporations, collection matters, and with the acquisition or disposition of business assets. She is a graduate of Marquette University Law School, J.D., *magna cum laude*.

O'Neil Cannon, founded in Milwaukee in 1973, is a full-service legal practice that primarily focuses on providing business law and civil litigation services to closely-held businesses and their owners. The firm represents corporations, institutions and partnerships at all stages of the business life cycle, helping them start, grow and transition from one generation to the next. We also assist business owners with their personal legal needs including tax and estate planning, family law and litigation—including personal injury litigation.

MORE HONORS FOR OUR ATTORNEYS – JANUARY 2013

O'Neil, Cannon, Hollman, DeJong and Laing S.C. is proud to announce that the following nine attorneys were selected for inclusion on the *Super Lawyers* list, which is limited to 5% of all Wisconsin attorneys, as published in the December 2012 edition of *Milwaukee Magazine*:

- James G. DeJong
- Seth E. Dizard
- Peter J. Faust
- John G. Gehringer
- Dean P. Laing
- Gregory W. Lyons
- Patrick G. McBride

The Firm is proud to additionally announce that the following six attorneys were selected for inclusion on the *Super Lawyers* "Rising Stars" list, which "recognize[s] the top up-and-coming attorneys in the state—those who are 40 years old or younger, or who have been practicing for 10 years or less:"

- Joseph D. Newbold
- Laura J. Now
- Chad J. Richter
- John R. Schreiber
- Jason R. Scoby
- Timothy M. Van de Kamp

The Firm is proud to further announce that Dean Laing was selected by *Super Lawyers* as one of the "Top 10 Attorneys" in Wisconsin, regardless of practice area. Of the over 15,000 attorneys in Wisconsin, Dean was the only commercial litigator selected to the list. He was also selected by *Super Lawyers* as one of the "Top 25 Attorneys in the Milwaukee Area."

Super Lawyers is a national rating service which rates attorneys in all 50 states. The selection process is multi-phased and includes independent research, peer nominations and peer evaluations. As part of its process, *Super Lawyers* surveyed more than 15,000 attorneys and judges in Wisconsin, looking for the best attorneys in the State.

The New Jersey Supreme Court recently upheld the findings of a Special Master who made the following determinations about *Super Lawyers*:

> "[T]he selection procedures employed by [Super Lawyers] are very sophisticated, comprehensive and complex.
>
> It is absolutely clear… that [Super Lawyers does] not permit a lawyer to buy one's way onto the list, nor is there any requirement for the purchase of any product for inclusion in the lists or any quid pro quo of any kind or nature associated with the evaluation and listing of an attorney or in the subsequent advertising of one's inclusion in the lists."

O'NEIL, CANNON, HOLLMAN, DEJONG AND LAING S.C. NAMES ATTORNEY DOUG DEHLER AS SHAREHOLDER

O'Neil Cannon is pleased to announce that Attorney Douglas P. Dehler has been elected a shareholder of the Firm. Mr. Dehler's legal practice involves business litigation, class action litigation, whistleblower (*qui tam*) lawsuits, ERISA fiduciary litigation, and the representation of clients in a wide range of insurance matters, including insurance bad faith litigation. He is a University of Wisconsin Law School graduate, and a member of the *pro bono* committee for the Eastern District of Wisconsin Bar.

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the business life cycle, helping them start, grow and transition from one generation to the next. We also assist business owners with their personal legal needs including tax and estate planning, family law and litigation—including personal injury litigation.

ATTORNEY RICHTER RECEIVES OUTSTANDING LEADERSHIP AWARD

On December 6th 2012, Chad Richter received the 2012 Outstanding Leadership Award from MBBI. The award was presented at MBBI's annual Private Equity Connection held at the Milwaukee Athletic Club, which included over 20 different Private Equity firms and approximately 150 attendees.

MBBI is one of the largest organizations of M&A advisors and professionals in the Midwest, and is comprised of brokers, intermediaries, investment bankers, attorneys, accountants, commercial bankers, individual buyers, and private equity groups, all assisting businesses on transactions with a value in the $1M-$30M range.

ATTORNEY DIZARD QUOTED IN LIVING LAKE COUNTRY REPORTER

Money woes not snowing in Highlands of Olympia ski hill plans

The two tenants at Highlands of Olympia aren't letting problems with ownership of the property slow them down. Casey Bingham and Brent Milkey who manage the ski hill, have been working diligently to reopen this season with improvements.

…Read More »

ATTORNEY GREGORY S. MAGER GRANTED FELLOWSHIP IN THE AMERICAN ACADEMY OF MATRIMONIAL LAWYERS

Attorney Gregory S. Mager has been granted Fellowship in the American Academy of Matrimonial Lawyers. He is recognized by judges and attorneys as a preeminent family law attorney with a high level of knowledge, skill, professionalism, and integrity, as well as having substantial experience and ability to handle all facets of complex family law matters. These areas include divorce, annulment, prenuptial and postnuptial agreements, marital settlement agreements, child custody and visitation, business valuations, property valuations and division, alimony, child support and other family law issues. To be represented by a Fellow of the American Academy of Matrimonial Lawyers is to be represented by a leading practitioner in the field of family law.

Attorney Mager is a shareholder with the law firm of O'Neil Cannon He graduated from Marquette University with an undergraduate degree in political science and philosophy, and has a graduate degree in political science. He received his Juris Doctor degree from Marquette University Law School.

BEST LAWYERS® RECOGNIZES 10 ATTORNEYS FROM O'NEIL, CANNON, HOLLMAN, DEJONG AND LAING S.C.

Ten attorneys from the law firm of O'Neil Cannon were selected for inclusion in the 2013 edition of T*he Best Lawyers in America*®. Nearly 1/3 of the Firm's attorneys were listed in 16 distinct practice areas to include:

- James G. DeJong – Corporate Law; Mergers and Acquisitions Law; Securities/Capital Markets Law
- Seth E. Dizard – Bankruptcy and Creditor Debtor Rights; Insolvency and Reorganization Law; Litigation–Bankruptcy
- Peter J. Faust – Corporate Law
- John G. Gehringer – Commercial Litigation; Construction Law; Corporate Law; Real Estate Law
- Dennis W. Hollman – Corporate Law; Trusts and Estates
- Dean P. Laing – Commercial Litigation; Personal Injury Litigation–Plaintiffs; Product Liability Litigation–Defendants

- Thomas A. Merkle – Family Law

Since its inception in 1983, *Best Lawyers* has become universally regarded as the definitive guide to legal excellence. Because *Best Lawyers* is based on an exhaustive peer-review survey in which more than 39,000 leading attorneys cast almost 3.1 million votes on the legal abilities of other lawyers in their practice areas, and because lawyers are not required or allowed to pay a fee to be listed, inclusion in *Best Lawyers* is considered a prestigious honor. *Corporate Counsel* magazine has called *Best Lawyers* "the most respected referral list of attorneys in practice."

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WISCONSIN… KEEP MANUFACTURING

Federal tax law allows a special manufacturing deduction, which provides incentives to keep jobs and manufacturing activity in the United States. The State of Wisconsin has disallowed this special deduction for state tax purposes over the past several years; however, with the passage of the 2011 Wisconsin Budget, an income tax credit has been included in this State's budget to encourage and strengthen manufacturing in Wisconsin.

This credit is available to individuals and certain entities for taxable years commencing on or after January 1, 2013, for manufacturing and agricultural activities in the State of Wisconsin. The credit will be phased in over a 4 year period beginning next year, and when fully phased in, the credit will be equal to 7.5% of a company's qualified production activities income. Thus, the credit will effectively eliminate the rate of tax on Wisconsin manufacturing income.

Some of the differences in the new Wisconsin credit from the federal deduction include:

- The Wisconsin credit is only available for income from manufacturing and agricultural activities.
- The Wisconsin credit is not allowed for construction income or other activities that qualify for the federal deduction.
- Further, the Wisconsin credit only applies for manufacturing and agricultural income allocable to Wisconsin and is not applicable to income allocated to other states.

An individual, estate, trust, partnership, limited liability company, or corporation can claim the credit if the claimant owns or rents and uses in Wisconsin real property and improvements assessed as property under Wisconsin Statute § 70.32(2)(a)4, or owns or rents and uses in Wisconsin real and personal manufacturing property assessed under Wisconsin Statute § 70.995.

The credit can be taken against the entity's corporate income tax liability and for partnerships, LLCs or S corporations, against the personal tax liability of the entity's partners, members or shareholders in proportion to his or her ownership interests. It is important to note that any credit that is claimed is considered income and must be reported as income on the claimant's Wisconsin franchise or income tax return in the taxable year immediately after the taxable year in which the credit is computed. Further, a taxpayer may carry forward any unused credits against income or franchise taxes due for up to 15 years.

This tax credit is new and the benefits can be significant. If you have any questions about this tax credit, or if you need assistance in determining whether you can benefit from this credit, please contact us.

O'NEIL, CANNON, HOLLMAN, DEJONG AND LAING WELCOMES ATTORNEY SARAH MATT TO THE FIRM

O'Neil Cannon recently hired Attorney Sarah C. Matt to expand its Litigation Group. She will assist clients with a variety of civil litigation matters, primarily in the areas of commercial and business litigation. Sarah graduated from Marquette Law School, cum laude, and received a Cali Excellence for the Future Awards for receiving the highest grade in Advanced Brief Writing and Criminal Law.

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