SWIER LAW FIRM, PROF. LLC

SOUTH DAKOTA LEGAL NOTES

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Swier Law Firm Featured in Sioux Falls Business Journal

Article from Sioux Falls Business Journal.

A law firm that started in Avon has a new office in Sioux Falls.

Swier Law Firm was founded in 2010 and opened in Sioux Falls last year. Scott Swier is based in Avon and has offices in Winner and Corsica. He said he opened in Sioux Falls last year to focus on business, family and trust law.

"Hopefully, it will replicate the growth we've seen in our offices in the small towns, which has been incredibly quick," Swier said.

Two lawyers are based in Sioux Falls. Maxx Hickey specializes in business and estate planning, and Chris McClure focuses on family law.

They recently moved into an office at 5024 S. Bur Oak Place.

"One thing we've been extremely vigilant about is hiring very good attorneys, qualified expert attorneys in their specialties, who can provide services to our clients," Swier said. "We take the hiring process extremely deliberatively."

The firm also recently published a book, Estate Planning in South Dakota, which will be given to clients and can be downloaded free at www.swierlaw.com.

"It's really a down-to-earth, easy-to-read book not intended for lawyers but just the general population," Swier said. "It provides some basic information about their estate plan, things they maybe don't realize about it, and it gives them a good synopsis of things to think about while we're going through the estate-planning process."

Swier said he also would like the Sioux Falls office to focus on working with start-up business owners.

"Because we have a group of young attorneys, we are really focusing on representing not only businesses who have built a reputation through the years, but we're very interested in working with young entrepreneurs starting businesses in Sioux Falls."

The Sioux Falls Area Chamber of Commerce will hold a ribbon-cutting for the law firm at 4:30 p.m. today at the Swier office.



Sioux Falls Chamber of Commerce Hosts Ribbon Cutting for Swier Law Firm

On February 13, the Sioux Falls Chamber of Commerce hosted its Ribbon Cutting for Swier Law Firm's new Sioux Falls office. Thank you to all of those who attended!!

Brooke Schloss Featured in Sioux Falls Woman Magazine

Find the full article at http://issuu.com/siouxfallswoman/docs/sfw_2314_web.



Three Reasons to Create a South Dakota Limited Liability Company

For many businesses in Sioux Falls and throughout South Dakota, a Limited Liability Company (LLC) is an excellent business entity choice for three primary reasons.

First, a South Dakota LLC offers protection from personal liability for business debts (just like a corporation).

Second, unlike a corporation, which must pay its own taxes, an LLC is a "pass-through tax entity." This means that the profits and losses of the business pass through to its owners, who report them on their personal tax returns just as they would if they owned a partnership or sole proprietorship.

Third, although setting up an LLC is more difficult than creating a partnership or sole proprietorship, running one is significantly easier than running a corporation.

3 Tips for a South Dakota Business Responding to a Subpoena

Here are three tips for a South Dakota business to consider when responding to a subpoena:

Tip #1 - Determine possible objections to the subpoena

Objections to a subpoena range from procedural problems to privilege issues. Examples of possible objections include:

- Lack of personal service
- Witness fees & mileage costs
- · After discovery deadline
- 100-mile rule
- Unreasonable response time
- Relevancy
- · Undue burden and expense
- Lack of possession, custody or control
- Trade secrets and confidential information
- Privileges

Tip #2 - Present objections to the subpoena

There are basically two ways to present objections to a subpoena. First, a South Dakota business can serve a written list of objections within 14 days after receiving the subpoena. Second, a South Dakota business can file a "timely" motion to quash or modify the subpoena.



Tip #3 - Comply with the subpoena

The last step that a South Dakota business can take in responding to a subpoena is to simply comply with those aspects that are not objectionable.

These three tips will help a South Dakota business reduce the risks of failing to properly respond to a subpoena.









Seven Reasons to Review Your South Dakota Will

In South Dakota, you may change your will as often as you like. Here are seven reasons to review your South Dakota will:

- 1. A change in marital status.
- 2. A change in your state of residence.
- 3. A significant change in the value of your assets.
- 4. A change in the federal tax laws.
- 5. The death of a beneficiary.
- 6. The death of a trustee or personal representative.
- 7. The death of your minor child's guardian.

If you believe a change to your will is needed, you should consult an estate planning attorney who is familiar with South Dakota's probate code.



kids corner

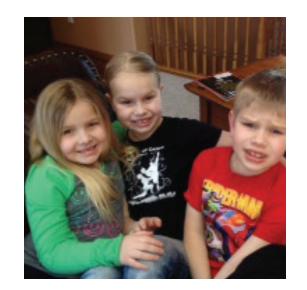
We have had a busy few weeks. We have gone to lots of Pirate basketball games.

I played in a basketball jamboree in Avon with my third grade classmates. There were a lot of teams. Dad was one of my coaches. We played a lot of games. We played Burke, Menno, Hanson, and Corsica. All my grandparents came to watch. Will and Kate were there and cheered for me! I have a couple more basketball tournaments coming up.

Kate and I have been busy with our dance classes. We had parent's night where mom and dad came to watch our class. Our costumes have arrived for our recital which is in May.

In school, Will, Kate, and I all had a Valentine's Day party. Will and Kate both played games with their classmates and gave their friends Valentines. I had a box social where I went to the Manor in Avon with my class. I decorated a box with a classmate and then we shared the treats in the box with someone at the Manor. We played games and got to talk with the people at the Manor, too.

By Sarah Swier



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