

Timely Opportunities

New Guidance is Issued on Employee Whistleblower Investigations



The generic term "whistleblower" is used to describe someone who reports misconduct by an employer, co-worker or another party. But there are now 21 different federal laws that contain provisions about employee whistleblowers. To help explain the laws, OSHA recently released an updated *Whistleblowers Investigations Manual*. This article explains some of the changes in the manual, along with two recent cases in which employers were found to have fired executives in violation of the whistleblower provisions of the *Sarbanes-Oxley Act*.

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Operations

Choosing the Right Legal Form for Your Business



When starting a business, one of the first tasks owners face is what type of legal entity to operate under. Even established businesses should review their options periodically. There are pros and cons to the different types of legal structures for businesses. Here is a chart that provides some basic information to consider.

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Deduct More For Business Gifts



You may want to give your best customers a generous gift to thank them for their patronage. But the tax law only allows a measly \$25 annual deduction for each recipient. Here's a strategy to increase your business write-off and treat your clients to a special gift.

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