



# HWGSB News & Views

Hasselberg, Williams, Grebe,  
Snodgrass & Birdsall  
Attorneys and Counselors

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## MEET KEN SNODGRASS



*Kenneth M. Snodgrass, Jr.*

At Hasselberg, Williams, Grebe, Snodgrass, & Birdsall we value the relationships we have with our clients. Although our relationships are often necessarily focused on professional matters, we believe developing a personal relationship with our clients can help facilitate our legal representation. Therefore, partner Kenneth M. Snodgrass, Jr. has agreed to answer some questions to help us introduce him to you.

### How long have you lived in the Peoria area?

I have lived in Central Illinois since moving to Peoria at the age of five. I am a graduate of Limestone Community High School. After high school I obtained an Associates Degree from Illinois Central College, and then went to the University of Illinois where I earned a Bachelor's degree. I continued at the University of Illinois, and graduated from its College of Law in 1981.

### What did you do after you graduated from law school?

I moved back to Peoria to begin my career. That had been my plan from the time I began college, to get a law degree and come back to practice law in Peoria. I was fortunate enough to begin working alongside two of my current partners, Mike Hasselberg and Jim Grebe, and have enjoyed working with them my entire legal career. In 1997 we were founding partners of our current firm along with Ray Williams and Chuck Urban. I think the long standing relationship of the partners is one of the strengths of our firm. Through our time together we have developed a firm with a wide practice area so that we can provide our clients with the highest quality of representation on almost any legal matter they may have. We pride ourselves on being a full service law firm, and look forward to serving the Central Illinois community for many years to come.

### What led you to pursue a career in the law?

The same thing that motivates me today, being able to establish relationships with clients and assist them with their legal problems. Attorneys are problem solvers. I really enjoy being able to work with my clients to reach positive resolutions to what are often times very difficult and stressful situations. I also take a great deal of satisfaction in helping people prevent legal problems from arising. *(continued on Page 4)*



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## Special Points of Interest:

- Motorcyclists and Bicyclists Affected by New Traffic Laws
- Alternative Minimum Tax
- 2012 IRA Contributions

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## RETIREMENT ACCOUNT CONTRIBUTION LIMITS INCREASED FOR 2012

Changes announced by the IRS for the 2012 tax year will allow more money to be put into tax favorable retirement accounts. The IRS has raised the contribution limit for 401(k)s, 403(b)s, governmental Thrift Savings Plans, and some 457 plans from \$16,500.00 to \$17,000.00. The IRS has also increased the income limits for contributions to Roth IRA accounts. The phase out for contributions in 2012 to Roth IRAs will begin for individual filers at an adjusted gross income of \$110,000.00. Those with adjusted gross incomes in excess of \$125,000.00 will not be allowed to make any contribution to a Roth IRA. This is an increase from the 2011 phase out range of \$107,000.00 to \$122,000.00 of adjusted gross income. For joint filers the 2012 phase out range for Roth IRA contributions will be from \$173,000.00 to \$183,000.00 of adjusted gross income, an increase from the 2011 range of \$169,000.00 to \$179,000.00.

If you would like to discuss allowing us to assist you with your tax preparation, or if you have any other tax related questions, please contact James R. Grebe, John G. Dundas, or Michael P. Roush at (309) 637-1400.

## ELECTRONIC FILING FOR 2011 TAX RETURNS

In prior years some tax clients have inquired about electronic filing of their tax returns. Hasselberg, Williams, Grebe, Snodgrass, & Birdsall is pleased to announce we will be able to provide this service for the filing of 2011 tax year returns. Pursuant to new IRS regulations, all tax returns prepared by our office will be filed electronically, unless the client elects to opt out of electronic filing.

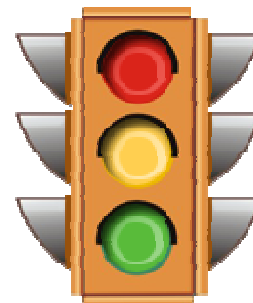
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## THE LIGHT DOES NOT ALWAYS CHANGE, SO THE LAW DOES

Most drivers have experienced the feeling of sitting at a red light that seems like it will never change. For motorcycle and bicycle riders, however, this feeling was often a result of more than simple impatience. As many traffic lights are triggered by weight sensors in the road set to detect cars, the lights sometimes do not sense that a lightweight motorcycle or bicycle is waiting to proceed through an intersection. Therefore, the rider may not be given a green light until another vehicle approaches which is able to trigger a change.

A new law which took effect on January 1, 2012 addresses this issue. It applies to municipalities with populations under 2,000,000, which means it applies everywhere in Illinois except the City of Chicago. The law will allow motorcycle and bicycle riders to go through red lights after they have waited a "reasonable time", although they must still yield the right of way to other traffic. What is a "reasonable time" is not certain at this point, however. Governor Pat Quinn initially vetoed this law believing that a definite time of 120 seconds should be put into the law, but his veto was overridden. The original sponsor of the bill has introduced a follow up bill that would put a specific time period of 120 seconds into the law, but it has not been enacted. Although this history indicates that 120 seconds may be a reasonable amount of time to wait, police officers and judges will not be required to agree with this determination unless the law is amended to specifically include this time period.

If you have any questions regarding traffic or criminal matters, please contact Boyd O. Roberts at (309) 637-1400.





## WAIT AND SEE: TAX LAWS UNCERTAIN FOR 2012

When preparing tax returns for the prior year, it is often a good time to look forward to tax strategies for the year to come. Unfortunately, certain tax laws for 2012 are once again unsettled. One area that is particularly up in the air is allowable deductions. Many popular deductions expired on December 31, 2011. Although many are expected to be renewed for the 2012 tax year, Congress has not done so yet. Taxpayers must therefore wait to see which deductions will be available for this tax year, and what form any renewed deductions will take.

For the 2011 tax year, taxpayers had the option of deducting their state sales tax payments rather than state income tax payments on their federal tax return. Unless action is taken by Congress, this option will not be available in 2012. A limited deduction for classroom expenses for teachers who do not itemize has also expired, as have deductions for mortgage insurance premiums and certain educational expenses. The allowable deduction for qualified mass transportation expenses will be reduced from \$230 to \$125 for 2012 if no action is taken. Additionally, the Alternative Minimum Tax exemption levels will drop from \$48,450 for individuals and \$74,450 for married couples filing jointly in 2011 to \$33,750 for individuals and \$45,000 for joint filers in 2012. It has been estimated that this could potentially expose thirty-one million more people to the Alternative Minimum Tax this year.

If you would like to discuss allowing us to assist you with your tax preparation, or if you have any other tax related questions, please contact James R. Grebe, John G. Dundas, or Michael P. Roush at (309) 637-1400.



## A MESSAGE FROM THE CHILDREN'S HOME ASSOCIATION OF ILLINOIS

Hasselberg, Williams, Grebe, Snodgrass, & Birdsall is a proud supporter of The Children's Home Association of Illinois. Below please find a message that Children's Home has allowed us to share with you regarding their mission, vision, organization, and activities.

### Children's Home Mission

Giving children a childhood and future by protecting them, teaching them and healing them, and by building strong communities and loving families.

### Children's Home Vision

Building a healthy community where families and children come first.

### About Children's Home

The Children's Home Association of Illinois is a private, not-for-profit, non-sectarian, multiple program, and social service organization. Established in 1866, the organization is committed to community-based, family-focused programs. They serve more than 1000 children and families each month and operate from four locations. The Children's Home Association is governed by a 25-member voluntary Board of Directors. The agency employs approximately 400 full and part-time staff in the professions of education, social work, psychology, speech and language therapy, occupational therapy, child care counseling, therapeutic recreation, and nursing, as well as a variety of support staff. Additional professional services such as medical, dental, psychological and psychiatric care are sought through community resources. The Children's Home Association of Illinois is certified by the Illinois State Board of Education; accredited by the Council on Accreditation of Services for Families and Children, Inc., and also by the North Central Association of Colleges and Schools; and licensed by the Illinois Department of Children and Family Services.

### THE CHILDREN'S HOME ASSOCIATION OF ILLINOIS

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*Hasselberg, Williams, Grebe, Snodgrass & Birdsall* is a 13-attorney full service law firm with individual lawyers concentrating in particular areas of the law. The firm serves clients throughout the State with a focus on Central and Southern Illinois. Practice areas include: Federal Taxation, Litigation, Wills, Trusts and Estates, Probate, Elder Law, Estate Planning, Insurance Law, Real Estate, Personal Injury, Worker's Compensation, Agricultural Law, Corporate Law, Governmental Law, Administrative Law, Commercial Law, Criminal Law, DUI/DWI, Traffic Violations, Labor and Employment, Family Law, Adoption Law, Bankruptcy, Zoning, Planning and Land Use and Real Estate Title Insurance.

**MEET KEN SNODGRASS**

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**In what areas of the law do you practice?**

I have worked in a variety of areas during my thirty plus year career, but currently focus my practice on civil litigation, workers' compensation, business litigation, Social Security matters, and labor and employment law. I have the privilege of representing many individuals, as well as companies and municipalities throughout Central Illinois.

**Are you involved with any professional or charitable organizations?**

I am active in the Peoria County Bar Association, including having served on several committees. I have also given seminars to fellow attorneys and other members of the community on matters such as workers' compensation and Illinois common law. I also enjoy serving charitable organizations. Our firm strongly encourages all of our attorneys to give back to the community, and we have been long time supporters of many charitable organizations such as The Children's Home Association of Illinois, the United Way, the Arthritis Foundation, the Lakeview Museum, The Nature Conservancy, the Sun Foundation, and Prairie State Legal Services. Personally, I was a long time board member of Youth Farm, and continue to serve that cause by being a trustee and vice chairman of Children's Home. I was also a founding board member and am the current president of the Limestone Alumni and Friends Association, which donates money to Limestone Community High School for educational and scholarship needs.

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