



# HGSUW News & Views

Hasselberg Grebe Snodgrass  
Urban & Wentworth  
Attorneys and Counselors

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## LEADING LAWYERS MAGAZINE RECOGNIZES JIM GREBE



James R. Grebe

Partner Jim Grebe was recently featured in an article in *Leading Lawyers Magazine*, a prestigious publication which recognizes top lawyers as determined by surveys of other attorneys regarding who they would recommend to friends and family in a variety of areas of law. The article focused on Jim's long and accomplished work in the area of agricultural law, including his representation of grain elevators in matters such as contract disputes, mergers and acquisitions, the drafting of contracts, and real estate matters. Jim's appointment by the Illinois Department of Agriculture to the Grain Code Committee and his involvement in the original drafting and the continued updating of the Illinois Grain Code was also discussed, as was his help in establishing the grain insurance fund which protects farmers in the event that a grain elevator fails. Jim's service as the chairman of the Agricultural Law Section Council for the Illinois State Bar Association for two terms was also recognized. Leaders in the agricultural industry and fellow attorneys provided glowing testimonials to Jim's integrity, skill, knowledge, and professionalism. Jim expressed his appreciation for being able to work with the people in the agriculture industry who he considers to be "the salt of the earth". He also discussed how his understanding of agricultural law assists him in his other areas of focus, such as estate planning, taxation, elder law, real estate, and environmental law.

We at Hasselberg Grebe Snodgrass Urban & Wentworth are proud of Jim and his many achievements in the practice of law, including estate planning and the area of agricultural law, and are glad to see his accomplishments publicly recognized by others.

If you have any questions regarding estate planning, estate and trust administration, agricultural law, taxation, elder law, environmental law, or real estate issues, please contact James R. Grebe at (309) 637-1400.



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### Special Points of Interest:

- Illinois High School Students Required to Learn CPR
- Illinois Joins Ten States in Same-Day Voter Registration

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### THE INTERNAL REVENUE SERVICE ADOPTS A TAXPAYER BILL OF RIGHTS

One of the objections some of the framers of the United States Constitution had to the inclusion of the Bill of Rights was that it was not necessary. They believed that the people already had the rights contained in the first ten amendments to the Constitution, and thus there was not a need to specifically state that such rights existed. Others, however, argued that there was merit to enumerating these rights in the Constitution even if they did already exist. Those wishing to see a separate statement putting forth these rights of course won the argument, and the Bill of Rights was added to the Constitution.

Perhaps influenced by the victors in that debate, the Internal Revenue Service recently adopted a Taxpayer Bill of Rights. The Taxpayer Bill of Rights did not create any new rights for taxpayers, but rather is intended to help taxpayers better understand the rights they already had. The Taxpayer Bill of Rights states that when dealing with the IRS taxpayers have the following fundamental rights:

- The right to be informed.
- The right to quality service.
- The right to pay no more than the correct amount of tax.
- The right to challenge the IRS's position and be heard.
- The right to appeal an IRS decision in an independent forum.
- The right to finality.
- The right to privacy.
- The right to confidentiality.
- The right to retain representation.
- The right to a fair and just tax system.

The Taxpayer Bill of Rights is displayed on the IRS's website, [www.irs.gov](http://www.irs.gov), along with a more detailed explanation of each right.

Although taxpayers have, and may now be more fully aware of, these rights, dealings with the IRS can be confusing, difficult, and stressful. Additionally, the proceedings can have significant consequences, and mistakes made by the uninitiated early in the process can have substantial material effects throughout the process. If you have any questions regarding tax matters or dealings with the IRS, please contact James R. Grebe, John G. Dundas, or David B. Wiest at (309) 637-1400.

### TEACH YOUR CHILDREN WELL

Recently, several new laws concerning education came into effect in Illinois. Among these laws is a requirement that children enter kindergarten by the time they reach six years of age. In changing the age requirement from seven to six years of age, Illinois joins the majority of other states in requiring earlier kindergarten attendance. Although most children already attend school by age seven, this law addresses rising concerns that children who do not start by then are falling behind their peers.

Another new law requires that high school students learn how to perform CPR and properly operate a heart defibrillator. George Laman, a paramedic whose daughter collapsed and died during a drill team practice, advocated for the new legislation, maintaining that such a law may help prevent future tragedies from occurring.

Individuals between the ages of eighteen and twenty-one are now required to complete a six hour driver's education course before receiving their driver's license, according to a newly enacted Illinois law. While the former law allowed legal adults to obtain a driver's license without prior training, the new law aims to promote public safety and ensure that inexperienced drivers are familiar with the rules of the road. The six hour course is available online and does not include a behind-the-wheel component.

Additionally, a law mandating child abuse reporter training for school personnel was established this July, along with a measure that aims to divert a portion of early childhood education funding to programs for children up to age three.

If you have any questions regarding issues involving schools or education, please contact Kenneth M. Snodgrass, Jr. at (309) 637-1400.





**DAVID WIEST CHAIRS YOUNG PROFESSIONALS ORGANIZATION OF GREATER PEORIA**

Beginning June 1<sup>st</sup>, associate attorney David B. Wiest became Chair of the Young Professionals Organization of Greater Peoria (YPGP). The YPGP, a committee of the Peoria Area Chamber of Commerce, is a group of approximately four hundred area professionals that seeks to provide networking, professional, and social opportunities for young professionals in the Peoria area. In addition, the YPGP frequently coordinates with area charities to raise money and participate in community building events. As Chair, David also serves on the Chamber of Commerce Board.

David practices in the areas of estate planning, wills, trusts, probate, real estate, tax planning, and business law.

If you have any questions regarding estate or tax planning, please contact David B. Wiest at (309) 637-1400.

**NEW BOATING LAWS AIM TO INCREASE SAFETY**

Over the July 4<sup>th</sup> weekend, Governor Pat Quinn signed three bills designed to increase recreational boating safety in Illinois. The legislation was sponsored by State Senator Julie Morrison, whose ten-year-old nephew was killed in 2012 by a boater under the influence of alcohol and cocaine. "From a little boy's death has come the beginning of reform for boating safety in Illinois," Morrison said. The laws, which take effect in 2015, place new restrictions and requirements on boaters, while increasing the powers of law enforcement as they relate to recreational boating. In discussing boating safety at the July 5<sup>th</sup> press conference, Governor Quinn acknowledged, "It's a very serious matter in our state." So far in 2014, there have been sixteen boating related fatalities reported on Illinois waterways. In order to further deter individuals from operating watercraft while under the influence, one new law provides that an individual's watercraft can be seized after multiple DUI offenses. Another bill signed by Governor Quinn requires all individuals born after 1998 to complete a boater safety course and hold a boater safety certificate before they are able to operate a boat with an engine over ten horsepower. (Continued on Page 4)

**UNITED STATES SUPREME COURT RULES THAT INHERITED IRA ACCOUNTS ARE NOT PROTECTED FROM CREDITORS IN BANKRUPTCY PROCEEDINGS**

In 2005 Congress amended the United States Bankruptcy Code to protect retirement accounts from creditors in bankruptcy proceedings. Since that time courts have made different findings on the issue of whether retirement accounts which are inherited from others fall under the protection provided by the 2005 amendment. The United States Supreme Court has recently resolved this issue in the case of *Clark v. Rameker*. The Court determined that an Individual Retirement Account which was inherited from someone other than a spouse was not a protected asset in a bankruptcy proceeding. Therefore, the funds of such an account could be used to pay the creditors of an heir who has filed for bankruptcy.

Rarely do people desire to have their financial legacies go to their heirs' creditors when such debts would otherwise be dischargeable in bankruptcy. However, this recent decision by the Supreme Court will bring about this result for those who do not carefully plan for the distribution of their assets after their death. Fortunately, with proper estate planning a person can often times protect such retirement accounts and other assets from being used for this purpose, and allow for the distribution of their assets in the way they believe most benefits their loved ones.

If you have any questions regarding estate planning issues, please contact James R. Grebe, John G. Dundas, or David B. Wiest at (309) 637-1400.





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**Hasselberg Grebe Snodgrass Urban & Wentworth** is a 12-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: Adoption Law, Administrative Law, Agricultural Law, Bankruptcy, Commercial Law, Corporate Law, Criminal Law, DUI/DWI, Elder Law, Estate Planning, Family Law, Federal Taxation, Governmental Law, Insurance Law, Labor and Employment, Land Use, Litigation, Personal Injury, Planning, Probate, Real Estate. Real Estate Title Insurance, Traffic Violations, Trusts and Estates, Wills, Worker's Compensation, and Zoning.

**NEW ILLINOIS VOTING LAW**

On July 1, 2014, Governor Pat Quinn signed new legislation that gives Illinois residents the ability to register to vote on Election Day this November. Although this new law only applies to the upcoming November election, legislators contemplate that it could be made permanent if there are no major difficulties this fall. By enacting the law, Illinois joins ten other states and Washington D.C., in allowing same-day voter registration. State Senator Don Harmon, who sponsored the legislation, maintained, "Voting is a right and a vital part of our country's social and political fabric. To encourage people to participate, we should be doing everything we can to make it easier to vote without weakening the integrity of the voting system." While this legislation provides greater opportunity for voter participation, it could mean longer lines and a larger work load for some county clerks, as registration sites may be limited to the main county election office in some counties. If you have any questions regarding any governmental related issues, please contact Kenneth M. Snodgrass, Jr., David L. Wentworth II, or William P. Streeter at (309) 637-1400.

**New Boating Laws  
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In addition, the third bill requires any water craft towing an individual to display a bright orange flag no less than twelve inches per side. If you have any questions regarding criminal law, please contact Boyd O. Roberts III at (309) 637-1400. If you have any questions regarding personal injury, please contact Kenneth M. Snodgrass, Jr. at (309) 637-1400.

**NOTICE:** IRS CIRCULAR 230 DISCLOSURE: Under regulations issued by the U.S. Treasury, to the extent that tax advice is contained in this newsletter, you are advised that such tax advice is not intended or written to be used, and cannot be used by you, or any party to whom this correspondence is shown, for the purpose of avoiding penalties under the Internal Revenue Code, or promoting, marketing or recommending the tax advice addressed herein to any other party.

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