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Winter

2014

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Legal Bytes

What Is The “Master Plan”?

By Terri Maier

If you heard that Attorney Lowell E. Sweet was the speaker at an event, talking about a “Master Plan” I’m sure you would have no doubt that the topic of discussion was some type of long term development plan for a condominium community, not exactly the most exciting thing you’d want to be involved in. In fact, unless you were interested because it was your project or your community, you’d likely head in the exact opposite direction from the auditorium in which Lowell was speaking.

But that would have been “then” when Lowell was wearing his hat as the “Guru of Wisconsin condo law”. Today, your assumption that any such talk would be boring couldn’t be further from the truth!

That’s because the **Master Plan** is a new novel, just published, and a political thriller by the hot new author: Lowell Sweet! Yes “our” Lowell.

The book is described by the publisher as: “An international conspiracy to take over the United States from the inside is discovered from an unexpected source, leading to a series of events and actions to counter the enemy’s plan...The story is fiction, thought provoking and uncomfortable, but it could become true. You decide for yourself.”

I asked Lowell about his interest and background in espionage, and where his idea of takeover” from within came from. Here’s what he told me.

Lowell said he has always been intrigued by the world of espionage, and was in fact in counter-intelligence in his US Army service days. Lowell said the idea for the book was a composite of his intelligence service, life experience and articles he’s read over the years about “sleeper cells” that exist in the US.

Lowell has done a great deal of technical writing over his career as an attorney, but since being retired, his family has been encouraging him to write a work of fiction. So, 3 years ago this past fall, Lowell began the challenging work of writing the **Master Plan**. He said it took him 2 years to write the story, and another year of work editing and then publishing.

Master Plan is available at Amazon.com; Barnes & Noble.com; Friesenpress.com and book stores, though they may have to order it. It is also an eBook at the same sites. It comes in hard and soft cover.



Friends and Clients:

In the true spirit of the season, we express our heartfelt thanks for your contributions to our success this past year. Best wishes to you and your family for a new year of joy, peace and prosperity.

Sincerely,

John L. Maier, Jr., Rob Van Scoyoc and the staff at Sweet & Maier, S.C.



How Do I Report An Inheritance On My Income Tax?

The good news is that the general rule is that property received either as a gift, or as an inheritance, is exempt from income tax. Tax-free inheritances are money, or other property, that pass on the death of a person to you, either under his or her will, or under the laws of intestacy if the person had no will. Typically it takes awhile to process a person's estate through the courts. So many times, interest is earned on the money you eventually inherit, while the estate is proceeding. You would have to report any share of the interest distributed to you as part of your inheritance, but the administrator of the estate should provide you with that information.

When Is A Gift Tax Return Required?

Please don't think that if you make a tax free gift, it automatically means that a gift tax return is not required. In 2013, everyone could make gifts up to \$14,000 in value to as many different individuals as they wanted (whether they are related to you or not). So, you could make gifts of cash, personal property or real estate, in the amount of \$14,000 without needing to file a return -- BUT, a gift tax return is generally required if your gift is in excess of that amount, say for example, \$20,000. Therefore, although there will be no tax to pay, a return would still be due. The IRS is always looking for ways to collect money, and if a required return is not filed, the IRS could assess a penalty. The IRS runs programs to find situations in which returns should have been filed, but weren't. For example, if someone made a gift of real estate, and identified the conveyance as a "gift" when recording the deed, the IRS can cross-check to see if a gift tax return was filed. If it wasn't, the IRS will send letters out reminding the involved parties that a return is required. So, be prudent, and file the Form 709 -- it is pretty easy to do and available (along with instructions) free from your government at www.irs.gov. The return is due by April 15th of the following year (same as your income tax return) and if you need more help, just give us a call!

How Can I Make The Most Of My Social Security Benefits?

If your spouse dies unexpectedly and at the time is collecting social security benefits you, as the widow or widower, are generally entitled to a survivor benefit that is equal to 100% of what your spouse was receiving as his/her benefit. Or you can elect to claim your own benefit. You do not get both. But there are more options under the Social Security Act for you to consider than just choosing

between your benefit and your late spouse's. For example, just as someone can claim "early" social security benefits (at age 62), a person can also choose to hold off making a claim for benefits until age 70, in which case the monthly benefit will be appreciably higher. So, you can see you will need to do some math. What is better for you? For example, it might turn out that you are better off in the long run by claiming a survivor benefit first, and then when you turn 70, switch to your own (then higher) benefit, which would be paid to you for the rest of your life. Just because you choose to receive your spouse's benefit now, does not prevent you from switching later. So, you have some multiplication homework to do in figuring out which set of alternatives is best for you. And when your work is ready for review, I'll be happy to take a look and see if you get the "gold star" for a perfect paper.

What Should A Person Know Before Buying A Condo?

If you are a former homeowner and have decided to down size to a condo, it might not necessarily be easy for you to live in a community where former homeowners have to get used to living under rules and pay monthly fees—which is how condo associations maintain all of the common areas and amenities used by everyone. Before you decide to close, do some sleuthing on your own, to see whether you are indeed going to be living your dream, or experiencing a nightmare! Besides getting all the condo documents (that show you who owns what, who is responsible for which repairs, and what rules there are), ask for copies of the meeting minutes from the last year, and see who has been complaining about what and what types of problems the board is dealing with. If you buy in, these will become your problems. Secondly, check the financial statements to make sure expenses aren't exceeding revenues. Ask if there is a "reserve study" you can look at. A reserve study takes a look at all of the long term anticipated repairs and replacements that take place over time (such as roof replacement), adds up the costs and specifies how much money needs to be put away yearly to pay for the roof when it needs replacing in the future. If no reserves are being saved, when the new roof is put on every owner will be slapped with a big assessment to cover the cost—and you don't want that surprise to happen to you a month or two after you close! Find out who manages the condo—the owners, or a professional management company—talk with them, and get a sense of how well things are being run. Take a look at the common areas to see how well they are being cared for. Find out if the rules permit you to rent your unit, or not, if that is important to you, because if the rules say "NO" you won't be able to rent the unit if you can't occupy it yourself. If you get through that and still want to proceed, call me and we can go through the next set of questions on my condo checklist.

Everyone has a photographic memory. Some just don't have film.

Attorney Francis Scott Key: The Reluctant Patriot

By John Maier

Those of us who practice law, and even those who don't, have our "heroes of the legal profession" and I'm no different. Lawyers who have made singular contributions to our country should be remembered, and this coming January 11 marks the 170th anniversary of the death of Francis Scott Key, an American lawyer.

Born on August 1, 1779 in Maryland, he attended grammar school in Annapolis, and then went on to study at St. John's College. He returned home to set up a law practice and became a very successful lawyer, with his office located in the Washington DC Georgetown community. Things were good for Key, and his wife, Mary "Polly" Lloyd in the early 1800's, and the couple went on to have 11 children.

In the early 1800's, the United States and Great Britain were at odds over various matters, including the kidnapping of US seamen, and the conflict would eventually result in the War of 1812. Key was opposed to the war. His religious upbringing, and legal training, convinced him that our country's disagreements with Britain should be settled without armed conflict. Unfortunately, a settlement could not be had, and war broke out.

Despite his religious and personal reservations, Key joined the Georgetown Light Field Artillery, and served his country. Things did not go well for the Americans, though, and in 1814, although it must sound impossible today, British forces actually captured Washington DC, and burned the President's House [as the White House was then known]. British troops took Key's friend and colleague, Dr. William Beanes, prisoner. Because of his training as an attorney and negotiator, Key was asked to help secure the release of Dr. Beanes. Key travelled to Baltimore, where British naval forces were located in Chesapeake Bay. The negotiation process saw Key, and Col. John Skinner, brought out to a British warship anchored in Baltimore Harbor where talks proceeded, ultimately resulting in the release of Key's friend.

Even though Dr. Beanes' freedom had been secured, the British refused to allow Key and Skinner to return to land because by that time the bombardment of Ft. McHenry had commenced. Ft. McHenry was held by the Americans, guarded the harbor and defended the City of Baltimore. During the long night of September 13-14, 1814, Key, Skinner and Beanes all watched the continual shelling of the fort, from their vantage point at sea on the British ship.

As darkness descended, Key would later recall that he could see little more of the battle than the "red glare" of the British newly-designed gunpowder propelled Congreve rockets tracing fiery arcs across the sky, and wrote that the

"heavens aglow were a seething sea of flame". He and his friends were also constantly shaken by the sound of "bombs bursting in air" – which were British cannon shells detonating short of their target. Not until the sea mists dissipated at dawn the morning of September 14 did Key learn the outcome of the tremendous battle. As the sun rose, he did not see the British Union Jack flying above the fort, as he had feared -- but rather it was the defiant, enormous, American flag which the fort's commander, Major Armistead, flew -- now known as the famous "Star Spangled Banner".

At that moment, Francis Scott Key, American Lawyer, was so moved that he immediately, while still on board the British vessel, began to compose a poem about his experience. Key and his companions, including Dr. Beanes, were released, and Key went back to Baltimore where he finished his composition at a local hotel. His brother-in-law, Joseph Nicholson, who was a militia commander at Fort McHenry had the poem printed, and it was distributed to the public, under the title: "Defence of Fort M'Henry". The verse was accompanied by a suggestion that it be set to the music of a British drinking song ("To Anacreon in Heaven"), and within the next few weeks, the poem had been reprinted in various newspapers, and quickly spread across the nation. In England, news of the setback in Baltimore was met with dismay. Both sides had expended a tremendous amount of money, and had suffered significant losses in both human casualties, and property damage (including the burning of Washington DC). Eventually, a peace treaty was entered into on December 24, 1814, and the war was ended.

Key continued his law practice after the war, and became the Washington DC District Attorney in 1833. Ten years later he died, at age 63. The Star Spangled Banner continued to be held up as a patriotic song, and in 1916, President Woodrow Wilson declared that it be played at official events. Finally, on March 3, 1931, President Herbert Hoover, and Congress, had the song declared the US National Anthem.

So we have Francis Scott Key, a lawyer, to thank for the preservation of the account of the successful defense of Fort McHenry, and, in a greater sense, the feeling and passion of what it means to be proud of your country. Take a moment the next time you have occasion to listen to, or sing, the Star Spangled Banner and imagine yourself on that ship witnessing the events that Francis Scott Key has preserved for us, and say a prayer for all those who continue to fight for the freedoms we are privileged to enjoy here in our country.

A conscience is what hurts when all your other parts feel so good.



Obituary:

The Pillsbury Doughboy Dead

The Pillsbury Doughboy is dead at 71. Veteran Pillsbury spokesman, The Pillsbury Doughboy, died yesterday of a severe yeast infection and complication from repeated pokes to the belly. He was 71. Doughboy was buried in one of the largest funeral ceremonies in recent years. Dozens of celebrities turned out, including Mrs. Butterworth, the California Raisins, Hungry Jack, Betty Crocker and Hostess Twinkies, Captain Crunch and many others.

The graveside was piled high with flours as longtime friend, Aunt Jemima, delivered the eulogy, describing Doughboy as a man who "never knew how much he was kneaded." Doughboy rose quickly in show business but his later life was filled with many turnovers. He was not considered a very smart cookie, wasting much of his dough on half-baked schemes.

Still, even as a crusty old man, he was a roll model for millions. Doughboy is survived by his second wife, Play Dough. They have two children and one in the oven. The funeral was held at 3:50 for about 20 minutes.

If lawyers are disbarred and clergymen defrocked, doesn't it follow that electricians can be delighted, musicians denoted, cowboys deranged, models deposed, tree surgeons debarked, and dry cleaners depressed?

Frivolous Successful Lawsuits

In recent years an award has been given for the most frivolous successful lawsuits in the United States. It is called the Stella award. Here are a few of the more memorable.

An Austin, Texas, mother was awarded \$780,000 by a jury of her peers after breaking her ankle tripping over a toddler who was running around inside a furniture store. The owners of the store were understandably surprised at the verdict, considering the misbehaving toddler was her own son.

19 year old Carl of Los Angeles won \$74,000 and medical expenses when his neighbor ran over his hand with a Honda Accord. Carl apparently didn't notice there was someone at the wheel of the car when he was injured while trying to steal his neighbor's hub caps.

Artificial intelligence is no match for natural stupidity.



This is my personal favorite...a gentleman from Oklahoma City, Oklahoma purchased a brand new 32 foot Winnebago motor home. On his first trip home, having driven onto the freeway, he set the cruise control at 70 mph and calmly left the drivers seat to go into the back and make himself a cup of coffee. Not

surprisingly, the R.V. left the freeway, crashed and overturned. The gentleman sued Winnebago for not advising him in the owner's manual that he couldn't actually do this. The jury awarded him \$1,750,000 plus a new motor home. The company actually changed their manuals on the basis of this suit, just in case there were any other complete morons buying their recreation vehicles.

A Philadelphia restaurant was ordered to pay a Lancaster, PA, woman \$113,500 after she slipped on a soft drink and broke her coccyx (tailbone). The beverage was on the floor because she had thrown it at her boyfriend 30 seconds earlier during an argument.



Terrence of Bristol, PA, was leaving a house he had just finished robbing, by way of the garage. He was not able to get the garage door to go up since the automatic door opener was malfunctioning. He couldn't re-enter the house because the door connecting the house and garage locked when he pulled it shut. The family was on vacation, and Terrence found himself locked in the garage for eight days. He subsisted on a case of Pepsi he found, and a large bag of dry dog food. He sued the homeowner's insurance claiming the situation caused him undue mental anguish. The jury agreed to the tune of \$500,000.

If you must choose between two evils, pick the one you've never tried before.

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Cut on the line and return with your name and address.

To:	John L. Maier, Jr.	Your Name:	_____
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