



## Sweet & Maier, S.C.

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### Uncle Sam Needs YOU: To Get Involved

By Terri Maier—Retired Educator

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Notice: Legal Bytes will only 3  
E-mail from now on.

Memorial Day 2013 4/5



**Uncle Sam is depending on you** to check into what is going on with education in your school district and in our state. New laws are being introduced and instituted daily by our local, state and federal governments. Part of our job as attorneys is to monitor new laws, and let our clients know how these laws affect them. However, it is easier to correct a problem in a bill before it becomes a law, than it is to try and fix it afterwards. How many people have heard of the Common Core State Standards Initiative (CCSSI)?

Common Core is a program which shifts the power to set school standards and curricula away from the states, and transfers it to the federal government. As such, it diminishes the rights of parents to hold accountable those planning the education of their children in public schools, and in those private schools that are also choosing to adopt the standards. Some argue that the initiative is nothing more than a federal move towards a national curriculum that oversteps the proper role of the federal government in public education. Since the education of our young people is critical the future of our country, we all have a duty to look into it.

CCSSI will enable the federal government to collect personal student data for any non-educational purpose without the prior written consent of an adult student or a child student's parent, and will be able to share that personal data with certain persons or entities other than schools or education agencies. Some states are already implementing the Common Core Standards in English, Language Arts and Math, and giving students Core-aligned standardized tests. Wisconsin adopted these standards in 2010 and will implement them in the schools next year, unless the process is reversed.

#### Background

In education it is assumed that everybody should be required to know what is called "the core." (the basics) Responsibility for teaching the core is divvied up between teachers of math, science, language arts, and social studies. Proponents of CCSSI argued that the core was being poorly taught and have organized a behind-the-scenes campaign to super-standardize it by policy makers in DC. This was accomplished relatively quickly, "under the radar", with insufficient public dialogue or feedback. Experienced educators contend that these standards were established without research, and without any pilot or experimental programs—no evidence at all that a floor-length list of standards is even possible to be taught to children who are developmentally able to comprehend it.

While the CCSSI was initially a voluntary effort for states, federal incentives (in the form of money) have clouded the picture. Education Secretary Arne Duncan has said repeatedly that the Core is a state-led, voluntary initiative. The Obama administration however, has made its multibillion-dollar Race to the Top funding initiative contingent on states adopting CCSSI standards. It then funded the development of Core-aligned tests. The Education Department recently said it was going to start a "technical review" of "design and validation" of test items.

Teachers, as well as parents, are apprehensive, and find the standards controversial in many ways. Math concepts and methods are experimental, and some argue greatly deficient. The one mathematician on the panel has refused to endorse it. In Language Arts, CCSSI has reduced the number of literary texts—there is a mandate for 50% of reading content to be "technical reading." The Social Studies standards are heavy on global warming, and green energy (like wind and solar). History standards will de-emphasize traditional areas, such as the principles held by the founding fathers, and those embodied in our Constitution. Critics observe that there was not enough input from educators into the drafting of the Core, that the standards are not based on any research, that they ignore what is known about early childhood development and much more.

It is important to get involved with your own school district to see how Common Core is being applied to the learning curriculum of children in your district. Do your homework! Get involved by discussing your views with your elected representatives. The Wisconsin State legislature is looking into it now.



# Legal Bytes

## Who Controls My Funeral?

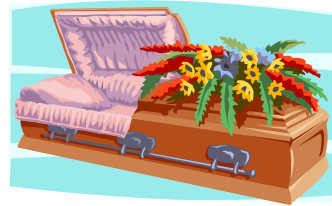
By John L. Maier

Are you part of a "blended" family?

Do you know someone that is remarried? A friend or parent? Maybe it's you. The reality is that most of us are tied to a "blended" family in one way or another. While you might consider them family, have you considered the impacts to your estate plan? No one likes to think about their demise, and

avoiding the topic is the "norm" I've found. But it is exactly this procrastination that will end up causing arguments among your loved ones at the time of your funeral and burial. Believe it or not this situation has come up in our practice a half dozen times. You can avoid problems and arguments, but in order to do so, you need to put your wishes in writing, and discuss them with your family. The more detail the better, and you also need to spell out who is to be in charge of carrying out your wishes. In Wisconsin, the law will enforce your wishes if you complete an "Authorization for Final Disposition" and then sign it in the presence of two adult witnesses or a notary public. This allows you to make your own funeral arrangements, including the disposition of your body, religious observances, viewing, and type of service. You can obtain a form for this purpose, from the Department of Health Services, at no charge.

The forms and instructions are available on the internet. If you do not do so, then the law has created a "pecking order" of people who would be legally authorized to determine the nature of your funeral and burial. Standing first in line would be your surviving spouse, then your children (majority controls), your parents, and so on. Obviously the best thing to do is make your own arrangements before you die, and put them in writing. You can keep your directives private, if you wish, to be disclosed at the time of your passing. If you need help, we can assist you to do that as part of your estate plan. In the end you will have done well for your family because there will be no issues to argue over -- your representative will just carry out your own directions.



## John Maier and Marcus Weden Address Local AARP Chapter and Elkhorn Travel Club on Estate Planning Issues



John Maier and Marcus Weden were keynote speakers in March and April at meetings of both the Elkhorn Travel Club and the local Elkhorn Chapter #5310, AARP of Wisconsin.

The topic of both meetings focused on estate planning and what people need to do to protect their assets for their heirs.

Maier explained that the primary goal of estate planning is to protect, preserve and manage your estate if you die or become disabled. Estate planning is a topic the living love to avoid, but the cost of procrastination can be high for those you care about most.

Attorney Weden followed up by discussing what happens without an estate plan or after your plan goes "out of date". "The fates of your assets and your loved ones may be decided by attorneys or the government," stated Weden. "Taxes and legal fee could eat away at your estate, and distribution of your assets could be delayed at a time when your heirs need them most." A good time was had by all, as John and Marcus told many stories, answered questions and distributed written materials to the audiences.

Estate Planning materials can be found and downloaded on the Sweet & Maier, S.C. website at: [www.wisclaw.com](http://www.wisclaw.com).



## 10 Reasons In Favor of Using a Corporate Trustee

By Marcus L. Weden

Recently, I was talking with a client about the aftermath of her father's death. Aside from the expected grieving, she was trying to cope with the family conflict that arose almost as soon as the funeral was over.

My client's sister lived in the family home and fully expected to be given complete ownership of the home even though it represented far more than her 1/3 share of the estate. When her expectations were not found to be included in the Will, she asked her sisters to give her the house. Asking soon gave way to demands, and then to vicious emails.

Her sister had also expected to be given free reign over her inheritance. Instead it had been put in Trust for her lifetime to guard against her spendthrift tendencies. Then my client found that she was named Personal Representative of her father's Will and Trustee of her sister's Trust.

Clients often feel by naming a family member as Personal Representative or Trustee, they will be saving money and assuring their wishes will be fulfilled. While a family member might understand a client's wishes better than a corporation, a corporate fiduciary brings distinct benefits to the table. My suggestion was simple: you can resign and name a corporate Trustee as your successor.

The reasons I gave this is advice is:

1. **Experience.** Corporate Trustees are experienced.
2. **Regulatory Oversight.** A corporate fiduciary is subject to many levels of oversight that makes the likelihood of malfeasance and loss much less likely.

3. **Impartiality.** The corporate fiduciary must be objective and administer the Trust or Will as written.
4. **Professional Network.** Corporate fiduciaries have a network of professionals whom they can access to answer difficult questions.
5. **Tax Management.** Most corporate fiduciaries have tax expertise, so they are able to handle trusts properly from a tax perspective.
6. **Family Harmony.** A corporate fiduciary does not face personal issues and this allows the Trustee to make the best possible decisions.
7. **Avoid Conflict of Interest.** Often the child who is acting as Trustee has an interest in the Trust, or his/her children may be residual beneficiaries of the Trust. The corporate Trustee does not.
8. **Continuity.** When a corporate Trustee is named, there is always someone who is monitoring the Trust.
9. **Legal Knowledge.** Corporate Trustees are generally familiar with the state laws governing the administration of Trusts or settlement of estates.
10. **Record Keeping.** Required Trust reporting is a standard part of trust administration for a corporate fiduciary.

My client took the advice and ended up appointing her father's former Trust Officer who was able to immediately bring a level of professionalism to the process, explain the legalities to her sister and defuse the animosity.

### NOTICE

Due to time restraints and cost-effectiveness, the LEGAL BYTES, after this edition, will be sent only via e-mail. If you receive our quarterly newsletter by "snail mail" and would still like to receive it via e-mail, please let me know.

Send your email address to [tmaier@wisclaw.com](mailto:tmaier@wisclaw.com). (Terri Maier)



Our newsletter can also be accessed on our firm website:  
[www.wisclaw.com](http://www.wisclaw.com).



A perfect summer day is when the sun is shining, the breeze is blowing, the birds are singing, and the lawn mower is broken.





## Memorial Day—A Day For Remembrance

By John L. Maier



Memorial Day is observed on the last Monday of May, and is for the purpose of honoring the men and women of our country who died while serving in the U.S. Military. It originated in the years following the

Civil War, and became an official federal holiday in 1971.

General John A. Logan, a leader of an organization for Northern Civil War Veterans, called for a nationwide day of remembrance: "The 30<sup>th</sup> day of May, 1868 is designated for the purpose of strewing with flowers, or otherwise decorating the graves of comrades who died in defense of their country during the late rebellion, and whose bodies now lie in almost every city, village and hamlet churchyard in the land." He called it "Decoration Day" because it was not the anniversary of any particular battle.

Memorial Day, as Decoration Day gradually came to be known, was expanded to honor not only those who died in the Civil War, but today commemorates American military personnel who died in all wars.

Earlier this year, my family and I travelled to Washington, DC, for the purpose of laying my parents to rest at Arlington National Cemetery. It is impossible not to shed a tear when one stands among the rows of all the headstones at Arlington, and realize that these are our brothers and sisters, mothers and fathers, friends, and fellow Americans, who made the supreme sacrifice to keep us free.



Memorial Day  
We walked among the crosses  
Where our fallen soldiers lay  
And listened to the bugle  
As TAPS began to play  
The Chaplain led a prayer  
We stood with heads bowed low.  
And I thought of fallen comrades

I had known so long ago  
They came from every city  
Across this fertile land.  
That we might live in freedom.  
They lie here 'neath the sand.

I felt a little guilty  
My sacrifice was small.

I only lost a little time  
But these men lost their all.

Now the services are over  
For this Memorial Day.

To the names upon these crosses

I just want to say,

Thanks for what you've given

No one could ask for more.

May you rest with God in heaven

From now through evermore.

C.W. Johnson



When the US entered WWII, my mother, Mary Belle Armstrong, of Cleveland, Ohio, stepped forward, volunteered for service, and was one of the very first women to enlist. She was selected for Officer Candidate School (OCS), and received her commission on August 29, 1942 with the first OCS class at the WAAC Training Center in Ft. Des Moines, Iowa. She was always proud of the fact that she was the first to receive her commission, and was leader of the 1st Platoon of the 1st Company in the Women's Auxiliary Army Corps (later shortened to be the WAC's), at a time when this kind of army service had previously only been open to men. She, and other women like her, proved many senior military men wrong, who had felt that women would prove incapable of serving under military discipline.

She served her country during WWII, with the rank of Captain, as a Troop Movements, and Training, Officer, and received the Women's Army Auxiliary Corps Service Medal and Ribbon.

It was during her Army service that she met Dr. J. Leonard Maier, MD., her future husband, and my father, who was also serving his country as a Captain in the Army Medical Corps. She and "Lenny" were married on April



14, 1945, and were married for 60 years, until his death in 2006.

My mother's need to be of service to country never left her, and it is no surprise that she became very involved, in her later life, in the Daughters of the American Revolution and all of their projects. She became the elected Regent for her local branch in St. Petersburg area, a post she served proudly.

My father was very proud of my mother. He carried pictures with him, showing her leading her troops during her service in the WACs.

His sense of duty to country was as keen as my mother's, and following his discharge from the Army, he was active in the American Legion, where he served as post chaplain and in the VFW.

So, I'm sure that mom and dad are resting peacefully among their fellow soldiers, and on this Memorial Day 2013, we can all take time to thank, and say a prayer for all who gave their lives while serving our country.



### 137 Years Later

137 years later, Memorial Day remains one of America's most cherished patriotic observances. The spirit of this day has not changed – it remains a day to honor those who died defending our freedom and democracy.



### "In Flanders Fields,"

We cherish too, the Poppy red  
That grows on fields where valor led,  
It seems to signal to the skies  
That blood of heroes never dies.

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

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