

O'NEIL CANNON SERVES AS LEGAL ADVISOR TO ENGENDREN CORPORATION IN ITS SALE TO CUMMINS INC.



O'Neil Cannon advised Engendren Corporation in its recent sale to Cummins Inc., a global powertrain manufacturer. Over the past couple of years, Engendren has experienced tremendous growth, and it looks forward to continued advancement and expansion as Cummins invests in improving Engendren's capabilities. This support will further enable Engendren to provide world class cooling solutions for all its customers. Engendren is part of the Cummins Power Systems Business but will continue to operate independently.

The O'Neil Cannon deal team was led by [Chad Richter](#) with assistance provided by [Pete Faust](#), [Britany Morrison](#), [Sam Nelson](#), [Erica Reib](#), [Nick Chmurski](#), and [Kelly Kuglitsch](#).

ATTORNEY EMILY BEHN HAS JOINED O'NEIL CANNON



Attorney [Emily Behn](#), a *cum laude* graduate of the University of Wisconsin Law School, has joined O'Neil Cannon. Emily is a member of the firm's Litigation Practice Group, where she assists clients in a wide variety of both personal and commercial litigation matters ranging from inheritance and contract disputes to business shareholder disputes, property disputes, and renovation and construction disputes. Prior to law school, Emily studied journalism and worked in public relations telling the stories of both public and private sector clients in the health care, food and beverage, agriculture, and gaming industries. She now leverages her communications experience in her legal advocacy. We are very pleased to welcome Emily to O'Neil Cannon.

O'Neil Cannon, founded in Milwaukee in 1973, is a full-service law firm that focuses on meeting the many needs of businesses and their owners. Our experienced attorneys work with businesses and their owners at all stages of the business life cycle, helping them start, grow, and transition their businesses. We also assist business owners with their personal legal needs, including tax and estate planning and family law. For more information about the services we provide, please visit our [website](#).

WELCOME BACK, GLENN “DOC” RIVERS



In the summer of 1982, when Glenn “Doc” Rivers was a student-athlete at Marquette University, he was a messenger at our firm, running errands and playing on the firm’s softball team (he pretty much covered the entire outfield). Likely due to the tremendous training and experience he received from our firm, Doc has had great success since then. He played in the NBA for 14 years; has been a head coach in the NBA for 25 years; won an NBA championship; was named Coach of the Year in the NBA; and is now the head coach of the Milwaukee Bucks. Welcome back to Milwaukee, Doc. It was clear to us way back in 1982 that Doc was destined for great things.



THE WILAW QUARTERLY NEWSLETTER



Newsletter Article Highlights:

- Navigating the Corporate Transparency Act: A Must-Read for Every Business Owner

- IRS Announces Changes to Estate and Gift Tax Exemptions for 2024
- Important Update for PayPal and Venmo Users: IRS Postpones 1099-K Reporting Requirement!

Firm News:

- Super Lawyers Recognizes 28 O'Neil Cannon Attorneys
- Firm Prevails in Three Cases in the Wisconsin Court of Appeals in a 45-Day Time Span
- Tax Reform Bill Passes with Advocacy from Britany Morrison and Nancy Wilson
- O'Neil Cannon Ranked in 2024 "Best Law Firms"

Click the image below to read more.



FIRM PREVAILS IN THREE CASES IN THE WISCONSIN COURT OF APPEALS IN A 45-DAY TIME SPAN

O'NEILCANNON
HOLLMAN DEJONG & LAING S.C.

Dean Laing of our firm recently won three cases in the Wisconsin Court of Appeals in a time span of 45 days. In the first case, *Sims v. Jerusalem Missionary Baptist Church, Inc.*, Appeal No. 2022AP1590, 2023 WL 7138521 (Oct. 31, 2023), the Court of Appeals affirmed the decision of the trial court in Milwaukee County on issues dealing with whether members or directors have the authority to adopt and amend corporate by-laws. A copy of the decision can be found [here](#).

In the second case, *Tikalsky v. Tikalsky*, Appeal No. 2020AP1345, 2023 WL 8447227 (Dec. 6, 2023), the Court of Appeals affirmed the decision of the trial court in Waukesha County on issues dealing with claims of undue influence in a will contest case and the authority of a trial court to sanction a litigant for misconduct. A copy of the decision can be found [here](#).

In the third case, *Keyes v. Schmidt*, 2023AP323, 2023 WL 8613909 (Dec. 13, 2023), the Court of Appeals affirmed the decision of the trial court in Washington County on issues dealing with alleged oppression of a minority shareholder and the ability of shareholders to contractually circumvent the laws on derivative actions. A copy of the decision can be found [here](#).

It is a rare feat to obtain a trifecta of wins from an appellate court in a 45-day time span. Congratulations to Dean on this accomplishment.

SEASON OF GIVING



The spirit of the holiday season is upon us once again and the attorneys and staff at O'Neil Cannon wanted to do something special for our community. For our annual holiday donation drive, we collected items and monetary donations to be given to [Kathy's House](#). Kathy's House is a non-profit Hospital Guest House that provides lodging and a supportive environment to families who are experiencing personal illness or the serious illness of a loved one. The Family Program for Patients and Caregivers at Kathy's House ensures that every family facing a medical crisis, including those in financial hardship, can access needed health care and stay together during medical treatments.



From all of us at O'Neil Cannon:

"Best wishes for a wonderful holiday and a very Happy New Year!"

O'NEIL CANNON SERVES AS LEGAL ADVISOR TO GUETZKE & ASSOCIATES IN ITS SALE TO RYAN FIREPROTECTION, INC.

O'NEILCANNON
HOLLMAN DEJONG & LAING S.C.

O'Neil Cannon advised Guetzke & Associates in its recent sale to Ryan Fireprotection, Inc. Established in 1977, Guetzke & Associates is the premier provider of fire alarm and detection systems in Southeast Wisconsin. Its services include engineering, design, installation, service, inspections, and monitoring. Ryan Fireprotection is one of the largest fire protection companies in the Midwest providing a full range of high-quality, custom fire protection systems. As Ryan Fireprotection stated, "We can't wait to combine our efforts to Protect. Prevent. Preserve!"

The O'Neil Cannon deal team was led by [Chad Richter](#) with assistance provided by [Britany](#)

SUPER LAWYERS RECOGNIZES 28 O'NEIL CANNON ATTORNEYS



Each year, *Super Lawyers* surveys the State of Wisconsin's 15,000 attorneys and judges, seeking the State's top attorneys. Recently, *Super Lawyers* published its lists for 2023, which include the Top 10 Attorneys in Wisconsin, Top 50 Attorneys in Wisconsin, Top 25 Attorneys in Milwaukee, Super Lawyers (consisting of the top 5% of attorneys in Wisconsin), and Rising Stars (consisting of attorneys who are 40 years old or younger or who have been in practice for 10 years or less).

Twenty-nine of our attorneys were recognized by *Super Lawyers*, which has referred to the firm as "the Milwaukee mid-sized powerhouse." Those attorneys are the following:

- Jean Ansay:
 - Super Lawyer
- Nicole Beitzinger:
 - Rising Star
- Pat Bomhack:
 - Rising Star
- Nick Chmurski:
 - Rising Star
- Doug Dehler:
 - Super Lawyer
- Jim DeJong:
 - Super Lawyer
- Seth Dizard:
 - Top 50 Attorneys in Wisconsin
 - Top 25 Attorneys in Milwaukee
 - Super Lawyer
- Pete Faust:
 - Super Lawyer
- John Gehringer:
 - Super Lawyer
- Joseph Gumina:

- Super Lawyer
- Jessica Haskell:
 - Rising Star
- Carl Holborn:
 - Super Lawyer
- Mike Kennedy:
 - Rising Star
- Grant Killoran:
 - Super Lawyer
- Dean Laing:
 - Top 10 Attorneys in Wisconsin
 - Top 50 Attorneys in Wisconsin
 - Top 25 Attorneys in Milwaukee
 - Super Lawyer
- Trevor Lippman:
 - Rising Star
- Greg Lyons:
 - Super Lawyer
- Patrick McBride:
 - Super Lawyer
- Britany Morrison:
 - Rising Star
- Joe Newbold:
 - Super Lawyer
- Erica Reib:
 - Rising Star
- Chad Richter:
 - Super Lawyer
- Ryan Riebe
 - Rising Star
- John Schreiber:
 - Super Lawyer
- Jason Scoby:
 - Super Lawyer
- Steve Slawinski:
 - Super Lawyer
- Kelly Spott:
 - Rising Star
- Christa Wittenberg:
 - Rising Star

Super Lawyers is a national rating service that rates attorneys in all 50 states. The selection process utilized by *Super Lawyers* is multi-phased and includes independent research, peer nominations, and peer evaluations. One court recently had this to say about *Super Lawyers*:

“[T]he selection procedures employed by [*Super Lawyers*] are very sophisticated,

comprehensive and complex. It is abundantly clear . . . that [*Super Lawyers* does] not permit a lawyer to buy one's way onto the list, nor is there any requirement for the purchase of any product for inclusion in the lists or any quid pro quo of any kind or nature associated with the evaluation and listing of an attorney or in the subsequent advertising of one's inclusion in the lists."

We are proud to be one of the few firms in Wisconsin that had more than 50% of its attorneys receive recognition by *Super Lawyers*.

O'NEIL CANNON RANKED BY BEST LAW FIRMS® IN 2024



O'Neil Cannon has been recognized in the 2024 edition of Best Law Firms, ranked by *Best Lawyers*, regionally in 16 practice areas:

- Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- Business Organizations (including LLCs and Partnerships)
- Commercial Litigation
- Construction Law
- Corporate Law
- Employment Law – Management
- Litigation – Bankruptcy
- Litigation – Insurance
- Litigation – Labor & Employment
- Mergers & Acquisitions Law
- Personal Injury Litigation – Plaintiffs
- Product Liability Litigation – Defendants
- Real Estate Law
- Securities / Capital Markets Law
- Tax Law
- Trusts & Estates Law

Firms included in the 2024 Best Law Firms list are recognized for professional excellence

based on ratings from clients and peers.

TAX REFORM BILL PASSES WITH ADVOCACY FROM BRITANY MORRISON AND NANCY WILSON



Britany Morrison and Nancy Wilson, as directors of the Wisconsin State Bar's Taxation Law Section Board, advocated for the inclusion of the Internal Revenue Code [Section 1202](#) stock provisions in Assembly Bill 406, now 2023 Wisconsin Act 36. The Taxation Law Section Board collaborated with its government liaison and lobbyist, who then successfully championed the proposed change. Act 36 rectifies Wisconsin's tax statute, bringing it in line with the federal guidelines regarding the retroactive date for the 100% capital gain exclusion under IRC Section 1202.

The revised legislation aligns Wisconsin's statutes with the federal rules concerning the exclusion of capital gains from the sale of shares of qualified small businesses, commonly known as 1202 Stock. It allows for a 50% exclusion rate upon sale for stock acquired after August 10, 1993, and before February 17, 2009; a 75% exclusion rate for stock acquired after February 17, 2009, and on or before September 27, 2010; and a full 100% exclusion for stock acquired after September 27, 2010. This marks a significant departure from Wisconsin's previous limitation of a maximum 50% exclusion.

Thanks to the entire Section Board for helping to shape the future of taxation in Wisconsin.