

TAX AND WEALTH ADVISOR ALERT: WHEN SHOULD YOU UPDATE YOUR ESTATE PLAN?

You will experience various changes in circumstances during your life. Some of these changes will warrant updates to your estate planning documents. Indeed, estate planning is often a lifetime process of implementing the proper legal arrangements in the event of your incapacity and upon your death.

Consider updating your estate plan upon any of the following events:

Tax Law Changes

What might have been a proper estate plan under the tax laws that existed at the time you created your estate plan may no longer be appropriate. For example, the Setting Every Community Up for Retirement Enhancement Act, more commonly known as the SECURE Act, was signed into law at the end of 2019 and provides new provisions that may affect your tax and retirement planning situation. It is a great idea to review your estate plan after there is a change in the federal or state tax law.

Family Changes

You should consider updating your estate plan upon your marriage or divorce, and upon the marriage, divorce, or separation of anyone included in your estate plan. You should also consider updating your estate plan upon the illness, incapacity, or death of anyone included in your estate plan. Finally, the birth or adoption of children or grandchildren may warrant some modifications to your current estate plan.

Changes in Financial Circumstances

Your financial situation has likely changed over the years. For example, your assets may have appreciated or depreciated, or you may have received an inheritance or acquired debt. Depending on your situation, these changes may be grounds for updating your estate plan.

Moving to a Different State

Different states have different laws and ramifications. If you move to a new state, certain documents in your estate plan that are state specific may not be valid in your new state of residence. You should review and update your estate plan anytime you move to a new state, even if you only plan on living in the new state for half the year.

Special Circumstances

There are various special circumstances that may warrant updates to your estate plan or require additional special needs planning. For example, if your child or grandchild has special needs and receives government assistance, you may want to engage in special needs planning to protect those benefits.

If you have experienced any of the above-mentioned changes and would like to update your estate plan, please contact attorney [Kelly M. Spott](#).

THE WILAW QUARTERLY NEWSLETTER

Newsletter Article Highlights:

- Is Your Hotel Website in Compliance with the ADA?
- Federal Trade Commission and Enforcement of Privacy Law
- The Importance of a Power of Attorney for Health Care
- Vaccine Injury Claims and the Federal Vaccine Court

Firm News:

- Pete Faust Elected Managing Shareholder and President of OCHDL
- In Memoriam: Thomas A. Merkle 1944-2020
- 21 Firm Attorneys Recognized by Super Lawyers
- OCHDL Ranked in 2021 "Best Law Firms"

Click the image below to read more.



O'NEIL CANNON ELECTS KELLY M. SPOTT AND TREVOR LIPPMAN AS SHAREHOLDERS

O'Neil Cannon is pleased to announce that Attorney Kelly M. Spott and Attorney Trevor Lippman were recently elected as shareholders of the firm.

Kelly has been with the firm since 2017. Prior to joining OCHDL, she was an Advanced Planning Attorney at Northwestern Mutual. Kelly assists her clients with estate planning, succession planning, probate administration, trust administration, and inheritance litigation. She is licensed to practice law in both Wisconsin and Florida. Kelly maintains an AV rating from Martindale-Hubbell® and has been selected for inclusion on The Best Lawyers in America: Ones to Watch List.

Learn more about Kelly M. Spott by visiting her full [profile](#).

Trevor has been with the firm since 2013 and is a member of the firm's Litigation Practice Group. Trevor assists clients in a wide array of personal and business matters with a strong emphasis in litigation relating to wills, trusts, fiduciary disputes, and inheritance disputes. Trevor has recently been selected for inclusion on the Wisconsin Super Lawyers Rising Stars List and The Best Lawyers in America: Ones to Watch List.

Learn more about Trevor by visiting his full [profile](#).

Both Kelly and Trevor are tremendous additions to the shareholder group, and we are proud to have them on our team.

PETE FAUST ELECTED MANAGING SHAREHOLDER AND PRESIDENT OF OCHDL

Pete Faust has been elected as the Managing Shareholder and President of O'Neil Cannon

Faust replaces Dean Laing, who was the firm's Managing Shareholder and President for six years. Laing will remain a member of the firm's Board of Directors, along with Faust. Laing, one of the top litigators in the state, will continue his litigation practice.

"Dean has been an exceptional leader of the firm and set an extremely high standard for all who follow him," Faust said. "His commitment to the firm and his work ethic are unparalleled."

We are very grateful that he has agreed to remain on the Board of Directors.”

Faust is a corporate attorney who works primarily in mergers and acquisitions and has been the head of the firm’s transactional practice.

BRITANY MORRISON PUBLISHED IN STATE BAR’S INSIDETRACK

Attorney Brittany Morrison authored an article entitled “Telecommuting: Tax Implications for Employers and Employees,” which appeared in the State Bar of Wisconsin’s newsletter, *InsideTrack*.

In the article, Morrison addresses a few important tax considerations for employers and employees working remotely. You can read the full article [here](#).

For more information on this topic, contact Brittany Morrison at 414-276-5000 or Britany.Morrison@wilaw.com.

SEASON OF GIVING

The spirit of the holiday season is upon us once again and the attorneys and staff at O’Neil, Cannon, Hollman, DeJong and Laing wanted to do something special for our community. For our annual holiday donation drive, we collected items and monetary donations to be given to the **Milwaukee Rescue Mission**. Milwaukee Rescue Mission is a nonprofit organization that operates homeless shelters in Milwaukee providing food, shelter, clothing, and a range of community services to many needy people in our area.



From all of us at O’Neil, Cannon, Hollman, DeJong and Laing:

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

EUROPEAN DATA PRIVACY WATCHDOGS TAKE NEW STEPS

In the past week, European data protection authorities have found substantial European Union General Data Protection Regulation (“GDPR”) violations and issued corresponding fines against high-profile companies. These decisions are informative for companies doing business in Europe as they indicate clear future enforcement priorities by European regulators.

On December 10, 2020, the French Data Protection Authority (“CNIL”) [issued fines](#) against Google (€100M; \$120M) and Amazon (€35M; ~\$43M) for improper use of cookies on their websites. Specifically, the CNIL found that the tech giants automatically dropped tracking cookies when users visited their French (.fr) websites. Under the GDPR, these tracking cookies cannot be used without prior consent by the user. Since at least October 2019, European law has been clear that websites must obtain prior consent before utilizing any non-essential cookies.

These fines follow a similar CNIL fine against Google for \$57M for failing to adhere to the GDPR’s transparency obligations.

Meanwhile, on December 15, 2020, Ireland’s Data Protection Commission (“DPC”) slapped

Twitter with a fine of €450,000 (~\$547,000) for failing to properly declare and document a data breach. The DPC is Europe's leading privacy enforcement agency for many large tech companies, including Facebook, WhatsApp, Google, Apple, and LinkedIn, among others. The DPC fine marked the first cross-border GDPR fine issued by the Irish watchdog. Though many have expressed concerns that the DPC has been slow in reacting to privacy violations by non-EU companies, this cross-border decision is somewhat of a landmark decision for the DPC. In addition to the Twitter case, the DPC has a backlog of over 20 cases against large tech firms, many of which are U.S.-based entities.

In 2020, both the CNIL and the DPC have recently issued guidance on cookie usage and the notice, consent, and transparency requirements of the GDPR. The Amazon and Google fines, together with the CNIL and DPC guiding opinions, provide insight into their enforcement priorities. The guiding opinions make it clear that the CNIL and the DPC are specifically targeting companies that are improperly utilizing non-essential cookies; furthermore, the extent of the fines indicate that the regulatory agencies view these matters as particularly egregious violations.

Moreover, the DPC's long-awaited first cross-border decision may be seen as a warning that non-EU companies may no longer find safe harbor in Ireland's lethargic enforcement efforts. Should these decisions act as a harbinger of future enforcement efforts, non-EU-based companies will need to quickly ensure compliance with GDPR regulations concerning non-essential cookies. As these decisions indicate, improper cookie usage could be costly for any company doing business in Europe.

If you or your company have questions or concerns about your cookie usage or compliance with international data privacy laws, please contact us.

TAX AND WEALTH ADVISOR ALERT: ESTATE PLANNING CONSIDERATIONS FOR SECOND MARRIAGES

It is becoming increasingly common for people to get divorced and then remarried. In these situations, one or both spouses entering into a new marriage usually has children from a prior relationship. Anyone who has children from a prior relationship and remarries should review their estate plan and make any necessary updates to ensure their assets are distributed according to their wishes.

Under Wisconsin law, the assets of a deceased spouse who dies intestate will automatically

pass to the surviving spouse. When there is a second marriage and children from a prior relationship, however, the assets of a deceased spouse will be divided between the surviving spouse and the deceased spouse's children. In these situations, complications frequently arise when the main asset of the deceased spouse's estate cannot easily be divided, such as a house. And even if assets can be easily divided, the surviving spouse and children may disagree about who should receive what.

Complications may also arise when people fail to update the beneficiary designations, transfer-on-death designations, or payable-on-death designations on their non-probate assets (click [here](#) to read about the difference between probate and non-probate assets). For example, if a person designates his or her new spouse as the beneficiary of a bank account, then the new spouse will inherit the entire account upon that person's death. Unless the surviving spouse names the deceased spouse's children as the primary beneficiaries of the account, the surviving spouse's children would likely stand to inherit the bank account rather than the deceased spouse's children.

Finally, disputes may arise in the event of incapacity. In those situations, a person's adult children and new spouse may disagree over who should be able to make financial or medical decisions and what those decisions should be.

There are many other issues that may arise and factors to consider, but the main takeaway is that it is very important to review and update your estate plan as a result of a major life event like a divorce and subsequent marriage. Failing to do so could frustrate your estate planning intentions and lead your loved ones to engage in litigation.

The attorneys at O'Neil Cannon have experience with creating estate plans for "blended" families and with updating old estate plans to correspond with new circumstances. If you would like to discuss your estate planning options further, please contact attorney [Kelly M. Spott](#).

IN MEMORIAM: THOMAS A. MERKLE 1944-2020



It is with great sorrow we announce the passing of our colleague Attorney Tom Merkle, who served as a lawyer for more than forty-five years at O'Neil Cannon Tom was one of the founders of the firm and was instrumental to its growth and success.

He served as an Officer and a Director of the firm for many years. Tom was a friend, advisor, and confidant to his clients. He was a friend, mentor, and tremendous partner to all the lawyers and staff at the firm.

Tom was not only a talented attorney, he was highly respected by his peers. In 2007 he was appointed by the Wisconsin Supreme Court to serve on the Office of Lawyer Regulation's District Two Committee, and was selected as one of the Best Lawyers in America® for many years.

Tom will be fondly remembered and missed by all of us at OCHDL. Our thoughts and prayers go out to his family and friends.

21 FIRM ATTORNEYS RECOGNIZED BY SUPER LAWYERS

Each year, *Super Lawyers* surveys the State of Wisconsin's 15,000 attorneys and judges, seeking the State's top attorneys. In November 2020, *Super Lawyers* published its lists for 2020, 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-one 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:

- Dean P. Laing:
 - Top 10 Attorneys in Wisconsin
 - Top 50 Attorneys in Wisconsin
 - Top 25 Attorneys in Milwaukee
 - Super Lawyer
- Seth E. Dizard:
 - Top 50 Attorneys in Wisconsin
 - Top 25 Attorneys in Milwaukee
 - Super Lawyer
- Douglas P. Dehler:
 - Super Lawyer
- James G. DeJong:
 - Super Lawyer

- Peter J. Faust:
 - Super Lawyer
- John G. Gehringer:
 - Super Lawyer
- Joseph E. Gumina:
 - Super Lawyer
- Gregory W. Lyons:
 - Super Lawyer
- Patrick G. McBride:
 - Super Lawyer
- Joseph D. Newbold:
 - Super Lawyer
- Chad J. Richter:
 - Super Lawyer
- John R. Schreiber:
 - Super Lawyer
- Jason R. Scoby:
 - Super Lawyer
- Steven J. Slawinski:
 - Super Lawyer
- JB Koenings:
 - Rising Stars
- Trevor C. Lippman:
 - Rising Stars
- Erica N. Reib:
 - Rising Stars
- Christa D. Wittenberg:
 - Rising Stars

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 over 50% of its attorneys receive recognition by *Super Lawyers*.