

Spring 2022



Courtesy of Wilson Law Group, LLC

Worth Knowing

In Honor of Earth Day

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Consider Some Eco-Friendly Burial Options

When it comes to death and what to do with a deceased's remains, most people think of only two options: burial or cremation. However, these options are not particularly environmentally friendly. Burial, which is arguably the worst option from an environmental standpoint, uses an estimated 100,000 tons of steel, 1.5 million tons of concrete, 77,000 trees and 4.3 million gallons of embalming fluid every year. Some of that 4.3 million gallons of carcinogenic embalming fluid likely leaks into the earth, polluting our water and soil. Cremation, often considered the greener option, is not much better. Some estimate that one cremation uses about as much gas and electricity as a 500-mile road trip and gives off around 250 pounds of carbon dioxide. If you are more environmentally minded, here are some nontraditional, eco-friendly burial ideas. An added benefit is that many of these environmentally friendly ideas are also less expensive than the traditional options.

Aquamation

Aquamation (also known as water cremation or alkaline hydrolysis) is a water-based alternative to traditional cremation. The process, which has been legalized in about twenty states, uses a solution of water and potassium hydroxide or sodium hydroxide, which is heated to approximately 350 degrees Fahrenheit. At the end of the process, only the bone matter is left, which can

be dried and crushed and given to the deceased's family to do with as they please. Desmond Tutu, the Anglican archbishop, anti-apartheid leader, and environmental advocate, requested aquamation instead of cremation by fire likely because he knew that aquamation uses an estimated 90 percent less energy than cremation by fire. After the aquamation process was complete, his ashes were interred in St. George's Cathedral in Cape Town, South Africa.



Mushroom Burial Suit

Actor Luke Perry, probably best known for his role as Dylan McKay on the Beverly Hills, 90210 TV series, was buried in a specially-made biodegradable mushroom suit after his organs were donated. While this may sound like a quirky celebrity antic, the creator of the mushroom burial suit says the mushroom spores that line this special suit are rained to consume dead human tissue. Human remains contain toxins that are released into the atmosphere during cremation or through other methods of burial. Mushrooms can

absorb and purify these toxins, resulting in a cleaner earth. After breaking down human tissue, the mushrooms conduct the nutrients from the body to fungi in the soil that then pass these nutrients on to trees.

Green Burial

If being buried in a mushroom suit is not your preferred method, you may want to consider a green burial. A green burial is similar to a normal burial except no embalming fluids or toxic chemicals of any kind are used. Rather than using a gas-guzzling machine to dig the grave, the green burial ground staff—or even your loved ones themselves—dig the grave by hand. To allow the body to decompose in a natural way, no cement burial vault is used, and only caskets made from biodegradable materials, such as wicker, are used. Alternatively, the casket can be eliminated altogether, and the body can simply be buried in a cloth shroud. Many green burial grounds are used as animal and plant conservation sites.

Sea Burial

If you love the ocean, a sea burial may be perfect for you. Sea burials may be a more familiar eco-friendly option, as this method has been used for centuries by Vikings, pirates, and sailors. Today, sea burials may take the form of using a water-soluble urn or submerging a modified casket down to the ocean floor. More environmentally conscious sea burials may use natural burial shrouds or mix the person's ashes with an eco-friendly concrete that is used to construct artificial reefs that foster aquatic life.

Recomposition

Recomposition, or body composting, is the process of converting human bodies into soil using natural means. The body is placed in a container with a mixture of wood chips, straw, and other organic materials that are then exposed to heat and oxygen to accelerate the decaying process. After about thirty days, the remains decompose into about a cubic yard of soil, which your loved ones can use in their gardens. Unfortunately, if you want to return to Mother Earth in this way, body composting is currently legal in only three states: Colorado, Oregon, and Washington. However, more states are considering legalizing the process, and body composting may soon gain in popularity.

Making burial decisions after your passing can be an emotionally stressful experience for your family members who are left behind. These nontraditional methods may not be the first thing your family considers, so if you want your remains disposed of in a more environmentally friendly way, it is important to have an experienced attorney prepare your estate plan and make this preference known in your plan. We can help you create a comprehensive burial plan in advance that will reduce emotional stress for your grieving family members at the time of your death.



Yours, Mine, & Ours: *How Including a Pour-Over Trust Can Simplify Your Planning*

A number of married couples think about their accounts and property as “yours, mine, and ours,” especially if either or both spouses have gotten or will be getting remarried, married late in life, or have brought or will be bringing significant amounts of money and property into the marriage. Deciding what should happen to all of these accounts and property at death can be a big undertaking. To help alleviate some of the stress that may come from making such decisions, we like to suggest a unique estate planning tool called the pour-over trust.

What is a joint pour-over trust?

A joint pour-over trust holds your and your spouse's joint property. You can create the joint trust together and name yourselves as the current trustees. When the first of you passes away, half of the joint trust's accounts and property is distributed (pours over) to the deceased spouse's separate trust, and the other half is distributed to the survivor's separate trust.

Does this mean that we will need three trusts?

For the estate plan to work as intended, you may indeed need three trusts. Jointly owned property goes into your joint pour-over trust, and separately owned property goes into your own separate trust. This allows you to provide separate instructions for handling jointly and

for making our 2022 RWay Forum Dinner a success! We raised **\$1,115** for the National Alliance on Mental Illness of Dane County and matched it for a total of **\$2,230!**



This year's speaker, Dr. Christine Whelan



Wayne Wilson bids us farewell



Dan Purtell raffles off a free year of RWay



John Haslam discusses current events



Fog rolls in over Lake Monona



All classes are offered exclusively to our RWay members and their guests.

Wilson Law Group combines our most valued educational workshops into three convenient half-day events!

Where:*

Clarion Suites
2110 Rimrock Road
Madison, WI 53713

**Check our website close to the event or give us a call to find out whether the classes you are interested in will be held online or in person.*

When:

Saturday, May 21, 2022

Three Ways to Register:

Phone

608-833-4001

Email

mail@wilsonlawgroup.com

Website

wilsonlawgroup.com

*Symposium III
Saturday, May 21, 2022*

8:30 a.m.	8:30 a.m.
Trustee Training: <i>Trust Process</i>	Current Events in Estate Planning
Break	
9:45 a.m.	9:45 a.m.
Trustee Training: <i>Administration Process</i>	Estate Planning (& Mistakes) of the Rich & Famous
Break	
11:00 a.m.	11:00 a.m.
Have You Done Your Homework?	Tax Advantages of Charitable Planning

**Trustee Training:
*The Trust Process***

This program will provide attendees with an understanding of estate planning concepts, why a trust is useful in comprehensive planning, and an introduction to the trust administration process. Attendance is a must for every Trustee and successor Trustee. A Trustee Handbook will be included. This program is a precursor for the Trustee Training (The Administration Process) program.

**Trustee Training:
*The Administrative Process***

The Trust Administration workshop provides Trustees with a detailed description of the decisions to be made and the tasks to be completed following the death of a Trustmaker. These include valuing assets, administering retirement plans and annuities, dividing and distributing trust assets, and preparing estate and fiduciary income tax returns. It is important to know how to handle these responsibilities before the need exists. Prior attendance at the Trustee Training (The Trust Process) program is highly encouraged.

Have You Done Your Homework?

Not only is your trust binder full of important legal documents, it also contains documents to guide your family in implementing your plan. This workshop offers a guided session to completing your Memorandum for Distribution of Personal Property, Remembrance and Services Memorandum, Child Care Exhibit, Key Information section, and other documents that you may customize. Please bring your trust binder(s) and we will identify your "homework" and provide direction on completing it.

All classes are presented by WLG unless otherwise indicated

Current Events in Estate Planning

As we all know, estate planning is essential to making sure your assets and values pass on to future generations in the way that you want. This program is designed to keep you up to date with how changing laws and court decisions can impact your existing planning. We will discuss the most important changes that can have an impact in your plan.

Estate Planning (& Mistakes) of the Rich & Famous

Celebrities seem to have it all...or do they? Estate planning has always proven to be the great equalizer of us all. You will hear stories from Philip Seymour Hoffman to Elvis, Michael Jackson to James Gandolfini. When estate plans are done incorrectly, or not at all, the chaos of litigation can take away from the legacy of a loved one. An informative and fun time will be had by all while we learn from the mistakes of the "elite".

Tax Advantages of Charitable Planning

You don't have to stop supporting the causes you are passionate about once you pass. With proactive charitable planning, you can continue or even amplify your giving potential in addition to lowering your taxable estate and avoiding potential capital gains issues. There are many ways to give beyond a traditional check. In this presentation, we will be covering Charitable Trusts, Gift Annuities, Private Foundations, Donor Advised Funds, Bequests of Funds, and Bequests of Appreciated Assets.

Check out our library of recorded workshops!

1. Go to wilsonlawgroup.com
2. Under "Free Workshops," click "Log in to Watch RWay Workshops"
3. Enter password **Sinatra2013**

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separately owned accounts and property. However, once the first of you dies and the accounts and property are distributed to the respective individual trusts, there is nothing more for the joint pour-over trust to do. Thus, it will not require a long, ongoing administration after the first death.

What are some other benefits of a joint pour-over trust?

- Ease in funding the trust. A joint pour-over trust makes it easier to fund your joint accounts and property into it because both of you control it. While an account can be jointly owned by two people, some financial institutions may not allow two trusts to jointly own the same account. This technicality can sometimes derail your planning or increase the risk of probate should the two of you die simultaneously while still owning your accounts and property jointly as individuals.
- Ease of administration. The joint trust allows for ease of lifetime administration because both of you retain control over your joint property.
- Probate avoidance. Avoiding probate is a popular reason for considering a trust-based plan. If your joint accounts and property are in a trust and you and your spouse pass away simultaneously, your loved ones can avoid probate because the trust instructions will dictate what happens to the accounts and property. Your chosen backup trustee will carry out the instructions without court supervision.
- Keeping things separate. By allocating your joint property to the joint pour-over trust and your separate accounts and property to your individual trusts, your separate accounts and property remain separate, and it is easier to administer the trusts according to each of your wishes. Such an arrangement can be helpful if you or your spouse have children from a previous relationship whom only one of you wants to provide for at death. In some cases, however, these accounts or pieces of property may have already been handled separately, so commingling them in a joint trust may muddy the waters and run contrary to your desires.

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- Double step-up in tax basis. In a community property state, placing your joint accounts and property in a joint pour-over trust may enable the two of you to preserve the community property nature of your accounts and property, allowing for the double step-up in tax basis (once at each of your deaths). If you were to divide ownership of these accounts or property between two separate trusts, you may risk losing the double step-up in basis.



Having joint and separate accounts or property does not mean that you cannot carry out your estate planning wishes. Working together, we can assess what you own and how you own it and discuss your wishes about what should happen to those accounts and property at your death. Call us today so we can craft a plan that works best for you, your spouse, and the rest of your loved ones.

SUDOKU *difficulty: medium*

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			6				7	
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Five Spring Facts

In Old English, May was referred to as the "month of three milkings." Unsurprisingly, this meant that during this month, you could milk your cows up to three times per day!

The first day of spring marks the beginning of Nowruz, the Persian New Year. The celebration lasts 13 days and is rooted in the 3,000-year-old tradition of Zoroastrianism.

Butter lambs decorate many Eastern and Central European tables in spring, where hand-making them is a tradition in many families. Proper butter etiquette is to start at the back of the lamb.

Persephone was the Greek goddess of spring. She spent winters as Queen of the Underworld, a consequence of eating pomegranate seeds in Hades, but returned to preside over spring's bounty.

Sense of smell can be more acute in spring as there is usually more moisture in the air.

This Quarter in History

April 18, 1857 - American attorney Clarence Darrow was born in Kinsman, Ohio. He championed unpopular causes, and is best known for the Scopes monkey trial in which he defended a teacher who taught the theory of evolution.

May 3, 1469 - Italian writer and statesman Niccolo Machiavelli was born in Florence, Italy. He offered a blunt, realistic view of human nature and power in his works "The Prince" and "Discourses on Livy."



May 14, 1942 - During World War II, an Act of Congress allowed women to enlist for noncombat duties.



May 18, 1804 - Napoleon Bonaparte became Emperor of France, snatching the crown from the hands of Pope Pius VII during the actual coronation ceremony and crowning himself.

June 10, 1652 - In Massachusetts, silversmith John Hull opened the first mint in America, in defiance of English colonial law. The first coin issued was the Pine Tree Shilling, designed by Hull.



June 14, 1864 - German psychiatrist and pathologist Alois Alzheimer was born in Markbreit am Mainz, Germany. He published an article first describing 'Alzheimers,' a degenerative disease, in 1907.

Take a Hike

Five Dane County parks to visit as the weather warms up

1. Governor Nelson State Park

This lakeside park in Waunakee has it all: a sandy beach, boat launch, lovely view across Lake Mendota, and winding prairie trails.

2. Indian Lake County Park

One of the largest parks in Dane County, Indian Lake County Park (in Cross Plains) includes a historic chapel built in 1857 and beautiful views of the lake and valley.

3. Donald County Park

Located in Springdale, Donald County Park's hiking and equestrian trails meander through a leafy oak forest and past fresh springs and interesting rock formations.

4. Stewart Lake County Park

Stewart became Dane County's first county park in 1935. Perfect for those who enjoy trout and bass fishing, this secluded park boasts an accessible fishing pier and hilly trails.

5. Festge County Park

Just west of Cross Plains, this park's overlook of Black Earth Creek Valley is one of the best-kept secrets in the county. Its trails track through dense woodland and rolling valleys.

Mark Your
Calendars

