



Editor: Diane Slomowitz

IT'S VOTING TIME—CHECK YOUR ID!



By Matthew W. O'Neill

Wisconsin's 2016 election season is underway. It promises to be exciting. Our late-in-the-season April 5, 2016 Presidential Primary might even be relevant!

There is nothing quite like a Presidential Election Year.

To make sure your vote counts, follow these few reminders.

1. Voter ID is the law. To cast a ballot, you must present a valid form of identification.

Most voters will use a Wisconsin Driver's License or

DOT identification card. Surprisingly, even revoked or suspended licenses are acceptable. An expired license also works, if it expired after November 14, 2014.

Other forms of acceptable Voter ID include a passport, military ID, Tribal ID, and driver's license receipt (45 days from issuance). Out-of-state licenses are not acceptable.

Students must be extra cautious.

Student IDs are acceptable only if they include (a) the issuing date, (b) student's signature, and (c) an expiration date within two years of issuance. On top of that, students must present a separate docu-

ment proving enrollment (fee receipt, class schedule, enrollment letter).

This is the first election cycle with Voter ID, so please take the time to make sure you have a proper ID.

2. You must be registered to vote. You can still register at the polls on election day (if, for example, you moved and have a new polling place).

To register, bring proper Proof of Residence, such as a current valid driver's license or DOT card, recent utility bill (including cell phones), current lease, paystub or similar electronic or paper document. One helpful tip is electronic documents can be used.

A friend or neighbor can no longer corroborate your residence.

3. Wisconsin is an "open primary" state. Voters can choose to vote for either Republican or Democratic candidates in the Presidential preference primary, without registering with any party.

But you must pick one side—you can't vote in both primary battles!

In the balance of the spring non-partisan elections, which include many judicial and mayoral races, you can choose whomever you like.

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MANIAN ADVANCES TO FOS SHAREHOLDER



FOS congratulates litigation attorney Jacob A. Manian on being promoted to firm shareholder.

Jake's practice focuses on civil and criminal litigation.

Before joining FOS, Jake was a prosecutor in the Milwaukee County District Attorney's office.

In conjunction with being honored as a 2014 "Up and Coming" lawyer, Jake was profiled by the *Wisconsin Law Journal*. To read the profile and see a video interview with Jake, go to www.foslaw.com/attorneys/jacob-a-manian.

Jake, a Milwaukee native, received his law degree from Marquette Law School.

FOS ONE OF "TEN BEST"

Fox, O'Neill & Shannon, S.C. has been named one of 2015's "10 Best" Law Firms in Wisconsin for Client Satisfaction," in the area of family law, by the American Institute of Family Law Attorneys (AIOFLA).

In issuing its award, AIOFLA determined that the firm has attained the highest degree of professional achievement in its field and has an impeccable client satisfaction rating.

FOS is gratified for this award, which confirms the firm's focus on client satisfaction through quality, efficient legal services.



EMPLOYERS—HOW HIGH IS YOUR I-9 IQ?



By Michael G. Koutnik

With the 2016 Presidential campaign well underway, the issue of immigration continues to grab headlines.

While legal/illegal immigration is a personal issue for many individual voters, it is also an important employment issue.

Illegal immigrants, of course, cannot legally work in the U.S.

Even some legal immigrants, including the spouses of many legal workers, are prohibited from employment.

Individuals who cannot legally work in the U.S. are known

as unauthorized workers.

Under the Immigration Reform and Control Act, it is illegal for U.S. employers to knowingly hire or use an unauthorized worker.

Most Wisconsin employers know that a new hire must verify his or her identity and work authorization.

This is accomplished through completion of federal Form I-9, and by the employee's providing to the employer certain required documents of the employee's choosing.

The precise documents which the employee can choose to provide can be confusing. A chart in the I-9 instructions divides them into Columns A, B, and C.

The employee must provide:

one document from:

Column A (such as passport, permanent resident card, employment authorization document with photo),

or one each from:

Column B (such as driver's license, ID card, voter registration card, tribal document)

and

Column C (such as unrestricted social security card, birth certificate, employment authorization document, certain

identification cards).

The laws surrounding the I-9 process have created a Goldilocks scenario.

First, employers must complete the I-9 within the employee's *first three days of employment*.

Failing to complete the I-9 within this period may result in first offense penalties from \$110 to \$1,100 per form.

Further, asking for information before an applicant is "hired" could subject the employer to discrimination claims, based on citizenship or immigration status, from unsuccessful candidates.

Second, even if the I-9 is

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4. Be nice! Our mostly volunteer election workers work long hours under difficult conditions.

Brighten their day by voting with an ID in your hand and a smile on your face.

If you have election questions, check the Government Accountability Board's terrific website, www.gab.wi.gov.

Or contact your FOS attorney.

Whatever you do, exercise your constitutional right and your civic duty.

VOTE! VOTE! VOTE!

AVOID THESE COMMON TAX RETURN MISTAKES

Tax filing day is Monday, April 18. Use the extra weekend to check your returns and prevent these common mistakes:

1. *Failing to sign and date your returns.* You'd be surprised how often this happens. Remember--both spouses must sign when filing jointly.
2. *Checking the wrong filing status.* Choose the right box: Single, married filing jointly, married filing separately, qualifying widower and head of household. Many wrongly claim head of household.
3. *Failing to report income.* W-2 and 1099 income is not the only income you may have. Rental, self-employment and other forms of income must also be reported.
4. *Failing to pay and report payroll taxes.* If you hire and pay a threshold sum to a house cleaner, nanny or home care giver, you may have to pay and report payroll taxes.
5. *Ignoring the Affordable Care Act.* Tax returns now contain a box to confirm that you have minimum essential health coverage. If not, you must obtain an exemption (Form 8965) or pay a penalty.

Contact your FOS attorney for help with these or other tax issues.

LEGAL SEPARATION—A WORKABLE ALTERNATIVE TO DIVORCE



By Laura A. Kinnel

When investigating the divorce process, one confusing area for many clients is the differences in process and effect between the formal status of a “legal separation” and a “divorce.”

Understanding the differences between the two can help you weigh your options and decide which process is best for you.

The process for a “legal separation” and a “divorce” is essentially the same in Wisconsin.

Both result in property division, debt allocation, financial support orders, and custody and placement determinations.

The primary difference is that, in a legal separation, the parties must testify that the marriage is “broken.”

In a divorce, the parties must testify that the marriage is “irretrievably broken.”

While this may seem like a small difference in semantics, there are major differences in the result.

In a divorce, the parties are free to marry anyone six months after the divorce is finalized.

With a legal separation, the parties are prohibited from remarrying until a divorce is granted.

Clients often ask “What if we just live separately and don’t share any income or costs?

Does that mean we are legally separated?”

If a court has not entered a formal order for legal separation, you and your spouse are simply “physically separated.”

Under the eyes of the law, you are still married.

So, when would someone choose a legal separation vs. a divorce?

Many people choose legal separation over divorce for personal, religious, or moral reasons.

Historically, people used a legal separation to allow one spouse to continue receiving health insurance coverage.

Many policies currently prohibit that practice.

Clients also ask “If my spouse and I get a legal separation, do I need to file a case for divorce later?”

No.

One year after a legal separation is granted, either party may move the court to convert the legal separation to a divorce.

If both parties agree, they can avoid a court fight and stipulate to this conversion.

If you have questions about legal separation or divorce, contact the attorneys at FOS.

They can help make sure that you choose the process that is right for you.

How High is Your I-9 IQ?

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timely completed and filed, the employer may be subject to additional scrutiny.

For example, the U.S. Citizenship and Immigration Services or Social Security Administration may notify the employer that information in the government’s database does not match that provided on the I-9.

An employer should closely follow the letter’s instructions to see, for example, if the discrepancy is the result of a cler-

ical error.

If the issue does not resolve, the employer should carefully re-determine the employee’s work authorization.

The employer must do so without being viewed as discriminating.

When it comes to immigration, the I-9 Form is not a simple administrative document.

Your FOS attorney can help you navigate the I-9’s requirements and help with any problems which may arise regarding it.

FOS CELEBRATES BRUCE O’NEILL



On February 11, 2016, FOS honored shareholder Bruce O’Neill, who is scaling down his practice as he copes with ALS. Bruce has been the rock of the firm.

The colorful toasts were a testament to Bruce’s epic legal career, legendary rhetorical skills, and sanguine approach to his present illness. Bill Fox described Bruce’s critical role in the firm’s survival and his decades-long string of client wins.

Tom Shannon recounted their 40 years of daily lunches (over 10,000 cups of soup!), and bonding over their large families. Bill Soderstrom honored Bruce’s traditional role as firm toastmaster, and led all in Irish ballads. The normally reticent Diane Slomowitz toasted from the heart. We love you Bruce!



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PRACTICE CORNER: NEW LAW ADDS EXTRA STEP TO PRIVATE CAR SALES



On January 1, 2016 a new law came into effect that adds a reporting requirement to the private sale of a car.

Under the statute, a private sale is defined as a sale that occurs between two individuals.

In other words, the new statute does not apply if one of the parties are a dealership, charity, or company.

The law – Wisconsin Statute § 342.41 – requires the seller to complete, deliver and file

with the DOT a new MV-2870 Form within 30 days of the sale.

The one-page form is available for completion and submission online.

Information needed to complete the form includes the seller's name, contact information, birthday and driver license or social security number.

The Vehicle Identification Number and the vehicle's year, make and model are also required.

Finally, the date of sale, sales price, and buyer's name must

be included. This new law is an addition to existing automobile sale requirements.

It does not replace existing requirements for a private sale transaction.

For example, the seller must still sign and date the title and complete the title's vehicle odometer mileage statement.

Of course, if you still have debt or another lien on the vehicle that lien will need to be addressed prior to sale.

Certain disclosures must be made as well, including

whether the vehicle was salvaged or has suffered flood damage.

In addition to the above requirements, it remains good practice for private individuals to memorialize their car sale with a bill of sale.

The bill of sale should describe the vehicle, parties, date of sale, and price.

If you have any questions regarding the new private car sale requirement, contact your FOS attorney.