



# HGSUW News & Views

Hasselberg Grebe Snodgrass  
Urban & Wentworth  
Attorneys and Counselors

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## BOYD ROBERTS NAMED PARTNER



Boyd O. Roberts III

We are pleased to announce that Boyd O. Roberts III has been named a partner of the law firm of Hasselberg Grebe Snodgrass Urban & Wentworth. Boyd has been an associate and valued part of our firm for approximately nine years, and we look forward to Boyd's continued contributions to our mission of service to our clients in this new leadership position. Boyd was born in Chicago and raised in the Chicago suburbs. He received a Bachelor of Arts Degree in Political Science from the University of Illinois in 1994 and his Juris Doctorate from DePaul University College of Law in 1997. Boyd has been practicing law in the Peoria area since 2000, and has been with our law firm since July of 2005.

Although Boyd handles a wide variety of matters, he focuses primarily in the areas of workers compensation, personal injury, family law and criminal/traffic defense. He currently serves on the Illinois State Bar Association Workers Compensation Section Council and was named as one of Peoria's "40 under 40" leaders in 2009. He also serves on the Board of Directors for both the Hult Center for Healthy Living and the Peoria Soccer Club. Boyd resides in Dunlap with his wife, Alison, a Peoria area native, and their five children. He appreciates the opportunity to become a partner at HGSUW and to continue working with his clients in his new role.

## MEET OUR NEW ATTORNEY

We are pleased to announce that Kyle M. Tompkins has joined our firm. Kyle grew up in East Peoria and attended East Peoria Community High School where he played soccer and baseball. He then attended the University of Illinois at Urbana-Champaign majoring in Political Science and minoring in International Studies. *(continued on Page 2)*

Hasselberg Grebe Snodgrass  
Urban & Wentworth  
Attorneys and Counselors  
124 S.W. Adams St., Suite 360  
Peoria, IL 61602-2321  
Phone: 309/637-1400  
Fax: 309/637-1500  
Website: [www.hgsuw.com](http://www.hgsuw.com)

Endeavor Title Services  
124 S.W. Adams St., Suite 348  
Peoria, IL 61602-2321  
Phone: 309/497-0406  
Fax: 309/497-0410  
Website: [www.etspeoria.com](http://www.etspeoria.com)



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## Special Points of Interest:

- Illinois is the first state to require certain businesses to offer retirement savings plans.
- The IRS is administering credits or penalties under the Affordable Care Act.



**JIM GREBE NAMED A TOP TEN LAWYER IN ILLINOIS IN THE AREA OF AGRICULTURAL LAW**



James R. Grebe

Partner Jim Grebe has once again been recognized as one of the elite lawyers in the area of agricultural law. Leading Lawyers Magazine recently named Jim one of the top ten agricultural law attorneys in the State of Illinois. This recognition results not only

from the particular skills and knowledge that Jim has developed through his decades of representing those in the agricultural industry, but also the talent and dedication he brings to all areas of his practice. All of us at Hasselberg Grebe Snodgrass Urban & Wentworth would like to congratulate Jim on this prestigious, and well deserved, honor. If you have any questions regarding agricultural law, estate planning, taxation, elder law, environmental law, or real estate issues, please contact Jim Grebe at (309) 637-1400.

**THE AFFORDABLE CARE ACT MAKES ITS DEBUT ON 2014 TAX RETURNS**

Although the Affordable Care Act, commonly known as Obamacare, was enacted in March of 2010, many Americans have not yet had to take any direct actions relating to the Act. That will now change with the tax filing season in 2015. The penalties, subsidies and reporting requirements under the Act are administered through the Internal Revenue Service, and take effect for the 2014 tax year. Those who had the minimum required health care coverage, or who were exempt, are now required to report this to the IRS on their tax returns. Those who

are exempt and did not have the minimum required coverage will have to calculate and pay their penalties with their returns. Those who received subsidies for their health insurance costs during the tax year based upon their estimated income will have to determine whether their actual income requires them to pay back any portion of the subsidy received or entitles them to an additional credit, and others who may be entitled to a tax credit will similarly need to determine this with their tax return.

If you would like to discuss allowing us to assist you with your tax preparation, or if you have any other tax related questions, please contact James R. Grebe, John G. Dundas, or David B. Wiest at (309) 637-1400.

**Kyle Tompkins (continued from Page 1)**

Kyle graduated *magna cum laude* and in the top 10 of his class from Marquette University Law School. During law school, Kyle was actively involved in the school's prominent Sports Law program, which included serving as the Executive Editor of the Marquette Sports Law Review. His Comment, "From the Gridiron to the Golden State: NFL Players' Fight for Workers' Compensation Rights in California," was published in the spring 2013 edition of the law journal. Kyle was admitted to practice law in the State of Wisconsin following graduation from Marquette, being sworn in on May 20, 2013. He was also sworn in as a licensed attorney in the State of Illinois by Justice Charles E. Freeman on October 31, 2013. Kyle is excited to return to the Peoria area with his wife, Bailey, and they are expecting their first child in April. He is a member of the Illinois State Bar Association, the Peoria County Bar Association, and the Young Professionals of Greater Peoria. As a member of the PCBA, he serves on the Young Lawyers' Committee and Health and Wellness Committee. He practices in the areas of workers compensation, general litigation, estate planning, real estate, business law, and agriculture law. You may contact Kyle at (309) 637-1400.



**DAVID WENTWORTH RECOGNIZED AS A LEADING LAWYER IN ENVIRONMENTAL LAW**



*David L. Wentworth II*

We are pleased to announce David L. Wentworth II has been named a Leading Lawyer in the area of environmental law. This honor is determined by a survey of lawyers throughout the State of Illinois, and is limited to less than five percent of lawyers. This recognition resulted from David's excellent work representing individuals, businesses, local governments and environmental groups in all matters relating to environmental law. David also brings this same level of skill, knowledge and dedication when representing clients in the areas of business and corporate law, real estate law and commercial litigation, and as outside general counsel for small businesses. If you have any questions regarding environmental law, business and corporate law, real estate issues or commercial litigation, please contact David L. Wentworth II at (309) 637-1400.

**NEW RETIREMENT SAVINGS LAW**

On January 4, 2015, former Governor Pat Quinn signed into law Senate Bill 2758, creating the Illinois Secure Choice Savings Program. The law, which becomes effective June 1, 2015, requires all businesses in operation for at least two years with at least 25 employees to offer workers an individual retirement savings option by June 1, 2017.

By establishing the Illinois Secure Choice Savings Program, Illinois became the first state in the country to require small businesses to offer employees the option of enrolling in individual retirement accounts.

Businesses subject to the new legislation will have the option of participating in the Savings Program or sponsoring an alternative arrangement, including a defined benefit plan or a qualifying 401(k) plan. However, businesses already offering a retirement plan to their workers will not be allowed to participate in the Program.

The Program will be overseen by the Illinois Secure Choice Savings Board, which will consist of the State Treasurer, the Illinois Comptroller, the Director of the Governor's Office of Management and Budget, two financial industry experts, and representatives from the effected employers and enrollees. The Board will select a private firm to manage the investments, and the State will have no access to the funds, as investments will be pooled as the private property of the workers.

If you have any questions regarding any employment law issues, please contact Charles J. Urban, Kenneth M. Snodgrass, or William P. Streeter at (309) 637-1400.

**HASSELBERG GREBE SNODGRASS URBAN & WENTWORTH IS MOVING**

This spring Hasselberg Grebe Snodgrass Urban & Wentworth and Endeavor Title Services will be moving their offices to the Becker Building in downtown Peoria. The new address will be 401 Main Street, Suite 1400, Peoria, IL 61602. Additional information regarding the timing of our move will be provided in the near future.

We look forward to continuing to serve our clients in our new location.



**The Attorneys of our Firm:**

**Michael R. Hasselberg  
James R. Grebe  
Kenneth M. Snodgrass, Jr.  
Charles J. Urban  
David L. Wentworth II  
William P. Streeter  
Boyd O. Roberts III  
John G. Dundas  
James P. Lawson  
David B. Wiest  
Kevin D. Day  
Kyle M. Tompkins**

**Raymond C. Williams, Retired  
Sandra J. Birdsall, Retired**

124 S.W. Adams Street, Suite 360  
Peoria, IL 61602-2321

Telephone: (309) 637-1400  
Fax: (309) 637-1500

**Find us on the web  
at: [www.hgsuw.com](http://www.hgsuw.com)**

A special thanks to John Dundas and Kevin Day, our editors and associate attorneys, for their selection and preparation of the articles appearing in this edition of HGSUW News & Views.

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**Hasselberg Grebe Snodgrass Urban & Wentworth** is a 12-attorney full service law firm with individual lawyers concentrating in particular areas of the law. The firm serves clients throughout the State with a focus on Central and Southern Illinois. Practice areas include: Adoption Law, Administrative Law, Agricultural Law, Bankruptcy, Commercial Law, Corporate Law, Criminal Law, DUI/DWI, Elder Law, Estate Planning, Family Law, Federal Taxation, Governmental Law, Insurance Law, Labor and Employment, Land Use, Litigation, Personal Injury, Planning, Probate, Real Estate. Real Estate Title Insurance, Traffic Violations, Trusts and Estates, Wills, Worker's Compensation, and Zoning.

**INCREASED ILLINOIS TAX RATE EXPIRES**

Although we saw relatively little activity at both the federal and state levels regarding tax laws at the end of 2014 when compared to recent years, Illinois residents likely noticed a change in their take home pay at the beginning of 2015. This is because a temporary increase in the Illinois state tax increase from 3% to 5% that was enacted in 2011 to address the state's financial crises expired on December 31, 2014. Although some have called for the 5% rate to be extended or made permanent, such an action does not seem imminent at this time. Therefore, it appears likely that a partially reduced tax rate of 3.75% will apply to the 2015 tax year.

If you would like to discuss allowing us to assist you with your tax preparation, or if you have any other tax related questions, please contact James R. Grebe, John G. Dundas, or David B. Wiest at (309) 637-1400.

**NOTICE:** IRS CIRCULAR 230 DISCLOSURE: Under regulations issued by the U.S. Treasury, to the extent that tax advice is contained in this newsletter, you are advised that such tax advice is not intended or written to be used, and cannot be used by you, or any party to whom this correspondence is shown, for the purpose of avoiding penalties under the Internal Revenue Code, or promoting, marketing or recommending the tax advice addressed herein to any other party.

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