



HGSUW

News & Views

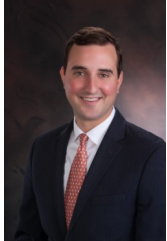
Hasselberg Grebe Snodgrass
Urban & Wentworth
Attorneys and Counselors

Volume 16, Issue 1

March 2019

PARTNER ANNOUNCEMENTS

We are pleased to announce David B. Wiest and William P. Streeter have become capital partners and Kevin D. Day and Kyle M. Tompkins have become partners of our law firm.



David B. Wiest started with our firm in 2010 after graduating, with honors, from the University of Iowa College of Law. He oversees a growing practice that includes estate planning and administration, real estate, business law, and employment and labor matters. He is a problem solver who loves helping people and businesses work through any issue they may face. A skilled listener, he enjoys counseling clients and building relationships. David is a leader in the community and was named one of Peoria's 40 Leaders under Forty by Inter Business Issues magazine. He currently chairs the Advisory Counsel of the Emerging Philanthropists and serves on the Illinois Central College Educational Foundation Board of Directors. He served as the Chairman of the Young Professionals of Greater Peoria, an organization composed of 500 young professionals affiliated with the Peoria Area Chamber of Commerce. He has also served as the Secretary of the Board of Directors of the Peoria County Bar Association and the Associate Board of the Peoria Riverfront Museum. In his spare time, David enjoys spending time with his fiancé Liz, working on their craftsman home, and playing golf.



William P. Streeter received his Bachelor's degree from Stanford University in 1984, and obtained his law degree from UCLA School of Law in 1989. Named a "Leading Lawyer" by his peers, Mr. Streeter has been providing legal services to clients in central Illinois since 1992, and has been with our firm since 2006. Bill represents local governmental bodies, including municipalities, and park districts, advising those clients on a broad spectrum of municipal matters. Mr. Streeter's agriculture law practice includes the representation of grain elevators throughout the State of Illinois, helping them with grain contracts, employment, and general corporate matters, and has also assisted several grain elevators with mergers into other grain elevators. He has given presentations at trade association conventions and enjoys being a part of the industry.

Mr. Streeter has extensive experience in residential and commercial real estate matters, corporate issues, and all aspects of representation of small to medium sized businesses. Bill also has considerable experience representing clients against utilities, and has made multiple appearances before the Illinois Commerce Commission opposing large electric and gas companies.

Bill is also an amateur filmmaker and enjoys golf.



Inside this issue

Kevin D. Day Announcement	Page 2
Kyle M. Tompkins Announcement	Page 2
Changes for Nursing Mothers	Page 3
HGSUW Supports Philanthropost Fund	Page 4
IRS Issues Final Guidance on 199A	Page 4
Keeping Pets Safe	Page 5
Hunting in Pink	Page 5

Hasselberg Grebe Snodgrass Urban & Wentworth
Attorneys and Counselors
401 Main Street, Suite 1400
Peoria, IL 61602-1258
Phone: 309/637-1400
Fax: 309/637-1500
Website: www.hgsuw.com





Kevin D. Day began his legal career with our firm after receiving his Juris Doctor from Northern Illinois University College of Law in 2013. His practice areas include workers' compensation, family law, municipal law, commercial litigation, personal injury, and estate planning. Kevin has successfully represented employees and employers in workers' compensation litigation at the commission, circuit court, and appellate levels. He has also assisted clients with complex employment litigation before the Third District Appellate Court and Illinois Supreme Court. Kevin currently represents individual, municipal, and corporate clients throughout Central Illinois and maintains a growing family law practice. In 2017 and 2018, Kevin was identified by his peers to be among the top two percent of Illinois lawyers age forty and under in the areas of workers' compensation defense and municipal law.

As a Peoria area native, Kevin is dedicated to the success of the local community, serving on the Board of Directors for the Sun Foundation, Neighborhood House, and Peoria County Bar Association. He is also a member of the Illinois State Bar Association, Young Professionals Organization of Greater Peoria, and Independent Sports Club of Central Illinois. As a result of his leadership within the Peoria area, Kevin was named one of Peoria's 40 Leaders under Forty by Inter Business Issues magazine in 2016. He currently resides in Peoria with his wife, Meghan, son, Jack, and dog, Bagley.



Kyle M. Tompkins handles a multitude of transactional matters for the law firm. Kyle graduated magna cum laude and in the top 10 of his class from Marquette University Law School in 2013. His practice primarily focuses on estate planning and administration, which includes preparing powers of attorney, wills and trusts for clients, advising clients with regard to estate planning strategies as well as assisting clients in the administration of estates and trusts after a loved one passes. Kyle also deals with general corporate and business matters, income taxes, real estate transactions (both residential and commercial) and agricultural law. He stays busy developing his professional reputation as a member of numerous committees within the Peoria County Bar Association and was named as Emerging Lawyer by Leading Lawyers Magazine.

An active member and leader of the Greater Peoria community, Kyle is involved with numerous local not-for-profit organizations such as the Children's Home Association of Illinois and the Salvation Army as a part of its Estate Advisory Council. His hard work and dedication have been recognized as a member of the Class of 2018 Peoria Area Chamber of Commerce Community Leadership School and Inter Business Issues 40 Leaders under Forty. Kyle grew up in East Peoria and currently lives in Metamora with his wife and two children.



**JOIN US IN CONGRATULATING
DAVID B. WIEST, WILLIAM P. STREETER,
KEVIN D. DAY, AND KYLE M. TOMPKINS**



CHANGES FOR NURSING MOTHERS

On January 1, 2019, two new laws went into effect benefiting nursing mothers in Illinois. Both pieces of legislation continue the State's recent trend of increasing rights and accommodations for nursing mothers. As you may recall from our December issue of HGSUW News & Views, the Nursing Mothers in the Workplace Act was amended last August to require employers with more than five employees to provide reasonable paid break time for mothers to express milk for up to one year after a child's birth. The Act was further amended to require a showing of "undue hardship" for employers to avoid compliance with the paid break time requirement.

The two new pieces of legislation shift the focus from the workplace to the courthouse. House Bill 5745 amends the Jury Commission Act and allows any nursing mother to be excused from jury service upon request. Previously, the Act only provided an exemption for nursing mothers in counties with populations between 75,000 and 3 million. The new law creates parity between the Jury Commission Act and the Jury Act and excuses all nursing mothers in Illinois, regardless of county population.

This second legislative measure, Senate Bill 3503, requires every facility containing a circuit court room to include at least one lactation room or area for members of the public to express milk in private. Pursuant to statute, the lactation room must be located outside the confines of a restroom and include, at minimum, a chair, table, electrical outlet, and sink with running water, where possible. Said rooms must also meet any reasonable minimum standards established by the Supreme Court of Illinois. The Court is also tasked with prescribing further guidelines to notify the public of lactation rooms, provide additional amenities upon renovation of a facility, and train courthouse staff and personnel.

If you have any questions regarding any employment matters or statutory compliance issues, please contact Charles J. Urban at (309) 637-1400.

HGSUW HAPPY TO SUPPORT EMERGING PHILANTHROPIST FUND OF THE CFCI

Our law firm believes that it is important that we support our community and that our attorneys are engaged in local nonprofits. In



this newsletter, we would like to highlight the Emerging Philanthropist Fund of the Community Foundation of Central Illinois. Attorney David B. Wiest

is the current Chair of the Advisory Council for the Emerging Philanthropist Fund ("EP Fund").

The Community Foundation of Central Illinois ("CFCI") created the EP Fund in 2012 as a way to engage people who are new to philanthropy—particularly young professionals—by pooling their resources and making a grant of up to \$5,000 each year to a local, innovative nonprofit program. The EP has both a short term and a long term component to its charitable purpose. From a short term perspective, each year the EP Fund encourages its members to donate \$100 for that year's grant. The EP Fund's members participate in reviewing the grant applicants, selecting grant finalists, and ultimately voting on the winning applicant. From a long term perspective, in addition to its annual grant, the EP Fund is building an endowment that will allow it to make larger gifts and have a greater impact on our community in the years to come.





IRS ISSUES FINAL GUIDANCE ON SECTION 199A

With Tax Day soon approaching, the IRS burnt the midnight oil to finalize its regulations and guidance for one of the most complex, and beneficial, tax change under the Tax Cuts and Jobs



Act of 2017: Section 199A. For the first time, taxpayers will be allowed to deduct a percentage of their business income, subject to certain restrictions. While Section 199A creates three separate deductions, the 20% deduction for qualified business income ("QBI") is likely to be the most widely utilized provision. Now that the final regulations have been issued by the IRS, taxpayers have further guidance as to who may qualify for the 20% QBI deduction and to what extent. Without digging too deep into this complicated tax rule, the basics for getting started are to determine (1) whether the taxpayer is engaged in a qualified trade or business, (2) the amount of qualified business income and (3) whether the taxpayer's taxable income exceeds certain thresholds triggering phase-outs and other rules.

First, in order to be eligible for the 20% qualified business income deduction, a taxpayer must be engaged in a trade or business under Section 162 of the Internal Revenue Code. In general, a taxpayer must be involved in the activity seeking to qualify as a trade or business with continuity and regularity, which is typically differentiated when compared to a hobby. In the past, issues have arisen with regard to rental activities for those involved in real estate. Additionally, Revenue Procedure 2019-7 provides for a safe harbor test in determining whether rental activities qualify as a trade or business for purposes of the qualified business income deduction, which should at least provide guidance for numerous taxpayers.

Once it has been determined that a tax-

payer is engaged in a qualified trade or business, the amount of qualified business income must be determined. Not all business income is qualified for the 20% deduction because it is generally intended for the normal, operating income a business was designed to earn. Specifically, investment-related income is excluded from determining qualified business income. Also excluded from qualified business income is reasonable compensation paid to a shareholder of an s-corporation and guaranteed payments to a partner for services rendered.

The next important determination with regard to the Section 199A deduction is whether the income of the taxpayer exceeds certain thresholds, which may affect the extent that the taxpayer qualifies for the deduction even if engaged in a qualified trade or business with qualified business income. If the taxpayer's income is less than \$157,500 (or \$315,000 for married taxpayers filing jointly), the business owner should be eligible to deduct 20% of his or her qualified business income, subject to certain limitations. However, if the taxpayer's income is over this threshold, phase-outs apply for specified trades or businesses and other complex tax rules and calculations take effect.

If you have any questions about the Section 199A Qualified Business Income Deduction or any other tax issues, please contact our experienced tax attorneys Jim Grebe, David Wiest or Kyle Tompkins at (309) 637-1400.





KEEPING PETS SAFE



It is hard to imagine leaving a beloved pet and companion outside in the middle of a central Illinois winter, but, unfortunately, it happens. Such circumstances have prompted the Illinois General Assembly to take action and amend the Humane Care for Animals Act. Under the amended Act, law enforcement officials may take temporary custody of a dog or cat that has been exposed to the elements for a prolonged period of time and put at risk of hypothermia, hyperthermia, frostbite, or similar condition, or death. Law enforcement officials are also authorized to seek immediate veterinary care and must attempt to contact the owner of the pet.

For more information about state laws or local ordinances, contact Boyd O. Roberts III at (309) 637-1400.

HUNTING IN PINK

Under Illinois law, hunters during firearms deer season are required to wear certain articles of clothing for safety. In particular, a blaze orange cap and a minimum of 400 square inches of upper outer garments in blaze orange, such as a vest, at

least, were required for hunter's safety. Beginning January 1, 2019, hunters now have the option to adorn solid blaze pink clothing as well. Proponents of the blaze pink wardrobe believe that pink is not only a viable alternative to orange but may also be a safer option because it is more visible to other hunters against a background of autumn colors. No changes have been made to the minimum color safety requirements for hunters, but now such clothing may be orange or pink.

If you have any questions about licensing laws or issues, contact our experienced attorneys at (309) 637-1400.



**The Attorneys of our Firm:**

**James R. Grebe
Kenneth M. Snodgrass, Jr.
Charles J. Urban
David L. Wentworth II
David B. Wiest
William P. Streeter
Boyd O. Roberts III
Kevin D. Day
Kyle M. Tompkins
Joe Y. Pishghadamian
Kevin O. Sheahan**

**Michael R. Hasselberg,
Of Counsel**

401 Main Street, Suite 1400
Peoria, IL 61602-1258

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

**Find us on the web
at: www.hgsuw.com**

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

***HGSUW News & Views is published by the law firm of Hasselberg Grebe Snodgrass Urban & Wentworth for its clients and friends. All rights reserved.
© 2019 Hasselberg Grebe Snodgrass Urban & Wentworth.***

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, Environmental Law, Family Law, Federal Taxation, Governmental Law, Insurance Law, Labor and Employment, Land Use, Litigation, Personal Injury, Planning, Probate, Real Estate, Traffic Violations, Trusts and Estates, Wills, Workers' Compensation, and Zoning.



Super Lawyers



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.

This newsletter and the contents contained herein are copyrighted by Hasselberg Grebe Snodgrass Urban & Wentworth. Certain photographs and other materials are used by permission of their respective authors or publishers. No portion of this newsletter or any content herein may be redistributed or republished without the express written permission of Hasselberg Grebe Snodgrass Urban & Wentworth. This newsletter and the content contained herein is intended for informational purposes only and is not legal advice. No responsibility is assumed for the accuracy or timeliness of any information contained in, or referenced by, this newsletter. This newsletter and the information contained or referenced herein is not intended as a substitute for legal counsel, and is not intended to create, nor does the receipt of same constitute an attorney-client relationship. Readers should not act upon or refrain from acting upon this information without seeking advice from professional legal counsel. The hiring of an attorney is an important decision. If you have any questions or comments concerning this newsletter, please contact us at (309) 637-1400.