

**Attorney Timothy P. Crawford, CPA, CELA\*, CAP\*\***  
wanted to share this information with you.

## **Wisconsin's Death Tax Expired**

**GREATER MILWAUKEE AREA OFFICES IN BROOKFIELD, GLENDALE, MILWAUKEE, OAK CREEK & RACINE**

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### **GREAT NEWS !!!**

### **WISCONSIN DEATH TAXES HAVE EXPIRED**

Wisconsin's Death Tax expired December 31, 2007. The Federal Government will be changing its death tax laws again, as promised, in the near future. This may happen in 2008 or 2009. When this happens, I fully anticipate that Wisconsin will make law changes in 2010 to re-impose a form of Wisconsin Death Tax. We will wait and see what happens.

### **GIFTS PRIOR TO DEATH NO LONGER TAXABLE IN WISCONSIN**

For people who have died while there was a Wisconsin Death Tax, Wisconsin took the position, that if you gave money away within 2 years prior to your death that it was includable in calculations of your Wisconsin Death Tax. Wisconsin took this position even though you had completely given the asset away prior to your death. This position was based on similar Federal law. However, a judge has previously told the Wisconsin Department of Revenue that they could not include previously gifted assets into the calculation of Wisconsin Death Taxes. The great news now, is that the Wisconsin Court of Appeals has approved the judge's decision. Thus Wisconsin Department of Revenue can not calculate Wisconsin death taxes for 2007 and earlier on previously gifted assets.

**“Those Who Plan Ahead Win.  
Those Who Don't Plan Ahead Lose.”**

This article is for informational purpose only and is not intended as legal advice. It is recommended that you call Timothy P. Crawford for a free conference to discuss your situation in more detail. Attorney Crawford can be reached at 1-262-634-6659. Please refer to this article when you call.

\*Attorney Timothy P. Crawford is a Nationally Board Certified Elder Law Attorney (CELA). He has been Board Certified by the National Elder Law Foundation which has been approved as the Sole Certifying Organization for Elder Law Attorneys by the American Bar Association.

\*\*Timothy P. Crawford was invited to join the Council of Advanced Practitioners (CAP) of the National Academy of Elder Law Attorneys (NAELA) in August of 2005. CAP is a small group of premier elder law attorneys, all of whom have been members of NAELA for at least 10 years, are certified as elder law attorneys by the National Elder Law

Foundation, and are AV rated by Martindale Hubbell, a service that provides an independent rating of the quality of attorneys, as one of the top attorneys in the nation.

Attorney Timothy P. Crawford has been selected as a **Fellow** of NAELA. **Fellow** is the highest honor bestowed by the Academy. Selection as a **Fellow** signifies that his peers recognize the lawyer as a model for others and as an exceptional lawyer and leader.

Attorney Timothy P. Crawford has a superb rating of 10 out of 10 with A V V O.

A V V O has awarded to Attorney Timothy P. Crawford the A V V O Client's Choice Award.

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**"Helping Families in Wisconsin for Over 40 Years  
to Protect Their Assets from Nursing Home Care Costs"**

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