



**ELECTION SEASON'S DOS AND DON'TS**



By Matt O'Neill

Much attention has been focused on Wisconsin's recall elections and voting process, and elections seem to have become an annual event. With the heightened scrutiny, it is more important than ever to understand what individuals and corporations can and can't do during an election season.

**Voting.**

Starting next year,

Wisconsin will require voters to present a photo ID in order to vote. A current, valid driver's license or state ID card are the preferred IDs. The requirement will first apply to the 2012 Presidential primaries, so now is a good time to make sure you are registered to vote and that your license is current.

Citizens can still register at the polls on election day, but will not be allowed to have friends or relatives vouch for their residency. Documents

establishing residency, such as a valid driver's license or recent utility bill, will be required.

The residency requirement has been extended from 10 to 28 days, meaning that if you plan to move within a month of an election, make sure you know where to vote and whether you need to re-register.

**Campaign Advocacy.**

Wisconsin requires individuals and organizations to register and report if they spend more than \$25

for "express advocacy," meaning communications that advocate the election or defeat of a named candidate.

Communications that do not meet this test, commonly referred to as "issue advocacy," do not require any registration. In both cases, such communications cannot be coordinated with a candidate or campaign, or they will be viewed as a direct contribution to the candidate.

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**CLIENT SPOTLIGHT: LESTER L. CARTER, JR.**



Lester L. Carter, Jr. (center), with Cory Nettles and Mayor Tom Barrett, in front of the Carter Heights homes.

Not all home building is dead. Milwaukee has a

new 24 home housing development known as "Carter Heights," named after FOS client Lester L. Carter, Jr. Mr. Carter operates the only independent, African American-owned pharmacy in Milwaukee.

A graduate of Creighton University pharmacy school in Omaha, NE, Mr. Carter moved to Milwaukee, and purchased

his store at 24<sup>th</sup> and W. Burleigh, where he still works 7 days a week, over 40 years ago. Mr. Carter and Carter Drug Store are fixtures in the community, where countless people have been helped and treated with great respect by Mr. Carter.

The housing development is owned by two local nonprofit organizations.

The development, funded with WHEDA tax credits, has homes available for rent to low to moderate income families. The developers named the project after Mr. Carter because of his tremendous legacy in the community.

Hats off to Mr. Carter as we join in thanking him for his contributions to life in Milwaukee.

## MEET PETER WHITE



FOS welcomes Peter White to its tax, estate planning and corporate

practice departments. Peter, a certified public accountant, comes to FOS from the firm of Deloitte Tax, LLP.

At Deloitte, Peter prepared and reviewed individual and corporate tax returns, defended against IRS disputes, and performed complex tax

issue analyses.

Peter's FOS practice includes tax planning, estate planning, and tax and related return preparation for individuals and business entities. The latter included corporations, limited liability companies and limited liability partnerships.

A native of Fond du Lac, Wisconsin, Peter graduated cum laude from the University of Wisconsin Law School in 2009. Peter received the Bruce F. Beilfuss Memorial Award for outstanding law school service.

Peter's first article for FOS News is on page 4.

## WHO BROUGHT THAT GUN INTO MY OFFICE?



By Diane Slomowitz

An employee goes into his boss's office and shuts the door. Another employee, he states, has been bringing a gun to work. "I don't want to get him in trouble, but I don't want to work around a guy with a gun. You never know what might happen."

Employers know that workplace violence is on the rise. But we rarely think it will come to our workplace.

Wisconsin recently enacted a concealed carry gun law. While most provisions won't go into effect until November 1, 2011, employers should have a policy for dealing with it now.

Under the new law, a

business can allow or prohibit weapons on its premises. A business allowing weapons is immune from liability "arising from that decision", i.e., if an employee or patron is shot. If it prohibits weapons, it has no immunity.

If a business wants to prohibit weapons, it must post a sign(s), at least 5 by 7 inches, stating that firearms are prohibited in the building or on the premises, and specifying the prohibited area. Signs must be placed conspicuously and in designated places, so that one entering the area could reasonably be expected to see them. It has been suggested that signs with a firearm in a slashed circle might be sufficient.

While a business can

prohibit employees from carrying a weapon in the course of their employment, it cannot prohibit an employee from keeping a weapon in his vehicle, even one parked on the employer's property or used in the course of employment.

Wisconsin's concealed carry law does not stand alone. Employers must balance the rights granted under state law with their duties, under federal OSHA laws, to provide a safe place of employment, free from recognized hazards causing or likely to cause death or serious injury. Allowing weapons in the workplace may, under certain circumstances, conflict with OSHA's directive.

The Wisconsin concealed carry law is so new that it will be some time before the courts interpret and



apply it, especially its relationship to OSHA. Nonetheless, employers should act now to decide upon, create and implement a policy governing weapons in the workplace. Whatever policy an employer chooses should be disclosed and emphasized to all employees, who should be properly trained in its provisions and implementation.

Don't let a potential catastrophe fall through the cracks. FOS can help you analyze, draft, revise, implement and give training regarding an appropriate workforce violence prevention plan.

## D-I-Y DIVORCE: WATCH OUT FOR PRO SE PITFALLS



By Laurna  
Jozwiak

While many people like to “do-it-yourself” to save money on minor repairs around the house, would you ever consider a D-I-Y divorce? For an increasing number of people, the answer is yes. But, appearing pro se (without a lawyer) to save money on attorneys fees can end up costing far more time, stress, and money.

More often than we can count, attorneys are called in only after the parties have represented themselves and are unhappy with the results. Post-judgment disputes, or litigation over poorly drafted marital settlement agreements, can more than eat up the “savings” the parties tried to find by going at it alone.

Divorce is a complicated process, and often requires the expertise of seasoned professionals. Attorneys know the laws, know how to value property, and are familiar with the “key players” (judges, clerks, and guardians ad litem). Attorneys use this knowledge to help clients obtain the best possible outcome without wasting valuable time and resources.

The current uncertain economic climate makes achieving an “equitable” result more complex than ever. Seemingly similar debts or assets can, in actuality, be like comparing apples and oranges. How to dispose of the marital home, how maintenance will be calculated when jobs and earning potential are uncertain, and the real possibility of bankruptcy are unfortunate issues that

many divorcing couples have to face. An attorney can help to make sure that your settlement is fair, now and down the road.

Attorneys are also familiar with the most common “mistakes” divorcing couples make, and can help draft settlement agreements that address problems ex-spouses often face after the final divorce hearing. They know how to build mechanisms into settlements to keep couples out of court later.

Finally, divorces deal with the most meaningful and intimate aspects of our lives. They are, understandably, one of our most stressful periods in life. Unfortunately, emotions often cloud judgment. A trusted representative can help clarify what is truly important, and help avoid making hasty, unchange-

able, decisions.

Even if one spouse/party decides to hire an attorney, the other may not. Both parties must understand that ethical rules in Wisconsin strictly prohibit one attorney from representing both spouses in a divorce. The attorney can, and will, only represent his/her client’s interests, which are often opposed to what is in the other party’s best interests. This is often confusing to parties who believe they agree on how their divorce should be handled.

While a pro se divorce may be the right fit for some, every person should think long and hard about such a decision. The attorneys at FOS can help you make that determination and can guide you through the divorce process.

### **Election,** *continued from page 1*

In the *Citizens United* case, the Supreme Court held that corporations have a First Amendment right to engage in express advocacy as long as the advocacy is not “coordinated” with a candidate. The Court was careful to note that corpo-

rate funds cannot be given directly to a candidate, but can be used for independent communications about candidates.

The Wisconsin Government Accountability Board passed a rule after *Citizens United* requiring corporations to report any such communications.

Corporations that make election-related communications also need to make sure they comply with applicable tax laws. For example, the IRS imposes a hefty tax on any political spending by non-profit organizations. The IRS also imposes reporting requirements for political spending by certain organizations.

The good news is that the Wisconsin GAB, the Federal Elections Commission, and the IRS have informative websites and publications to help individuals and corporations navigate these waters. For more information call the attorneys at FOS or visit [www.gab.wi.gov](http://www.gab.wi.gov), [www.fec.gov](http://www.fec.gov) or [www.irs.gov](http://www.irs.gov).



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## DO YOU HAVE HOME BUSINESS EXPENSE DEDUCTIONS?



*By Peter White*

Have you ever thought about becoming your own boss and starting a business out of the comfort of your own home? Believe it or not, if you use part of your home for business, you may be entitled to deductions on your tax return.

To qualify to deduct expenses for the use of your home, you must use a part of your home exclusively and regularly as your principal place of busi-

ness, or as a place where you meet clients or patients in the regular course of business. The specific business area does not need to be separated from the rest of the house. But, if it is used for both business and personal use (i.e. your "office" in the rec room), you can't deduct it.

The regular use test requires you to use the "business" part of your house, on a regular basis, for business. Incidental or occasional business uses do not satisfy the requirement. Once you determine that you may qualify for

the home business deduction, the next step is to determine how much you can deduct. That is based on the percentage of your house used for business.

Two common methods for determining the percentage used are 1) the number of rooms used for business divided by the total number of rooms in your house (if the rooms are roughly the same size), or 2) the square feet used for business, divided by the home's total square feet.

Finally, it's time to determine deductions. The biggest deduction is deprecia-

tion. The total depreciable amount is calculated by taking the business percentage multiplied by the lesser of the cost or fair market value of the house. This total depreciation gets deducted over 39 years; however, depreciation reduces your basis in the house, affecting gain or loss upon resale.

If you're thinking about starting a business out of your home, FOS can help maximize your savings.

### QUESTIONS?

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