



The Guardian is a quarterly newsletter published by the Greater Wisconsin Agency on Aging Resources, Inc. (GWAAR) Wisconsin Guardianship Support Center (GSC).

The GSC provides information and assistance on issues related to guardianship, protective placement, advance directives, and more.

To contact the GSC—

Call: (855) 409-9410

E-mail:
guardian@gwaar.org

Website: gwaar.org

Subscriptions to *The Guardian* are free. To subscribe, enter your contact information on our *newsletter contact form* link—

www.gwaar.org/component/content/article/10-articles/aging-programs-and-services/206-wi-guardianship-support-center.html

— or send an e-mail request to:
guardian@gwaar.org

Silver Alerts in Wisconsin

In August 2013, several Wisconsin state legislators introduced a bill that, if passed, would bring Wisconsin in line with 32 other states by implementing a vulnerable adult *Silver Alert* program. A Silver Alert is similar to an Amber Alert for missing children. In these alert situations, when the child abduction or other disappearance is deemed to meet certain law enforcement criteria, a designated department will notify broadcasters and state transportation officials of the pertinent details of the missing person. Every state's communication system is different and notices can go out to the public about the missing persons via television, radio, email, text message, signs on highways, and even printed on lottery tickets.

The Amber Alert system is installed nationwide, is universally praised for its usefulness, and has enjoyed a large success rate of returning children safely home. Over the past decade a similar push has been made across the country to expand the Amber Alert infrastructure to other missing persons, particularly older adults with cognitive impairments. As the older population continues to grow along with the increase in those with dementia, many families are touched by the crisis of an older, perhaps confused, family member driving or wandering away.

The stakes for the families and individuals at risk are incredibly high. The Alzheimer's Association states that 3 out of 5 people with Alzheimer's disease will wander at some point in their lives. If the person is not located within 24 hours, over 50% of those people will suffer serious injury, possibly even death.

Proponents of Silver Alert argue that with the infrastructure of Amber Alerts already in place, the expansion to Silver Alerts would be seamless. Some critics caution however that issues related to adults "wandering" away are not as cut and dry as children being



As the older population continues to grow along with the increase in those with dementia, many families are touched by the crisis of an older, perhaps confused, family member driving or wandering away.

continued on page 10



Madison Office:
1414 MacArthur Road, Suite A
Madison, WI 53714
ph. 608.243.5670
fax. 866.813.0974

Brookfield Office:
125 N. Executive Drive, Suite 207
Brookfield, WI 53005

Green Bay Office:
2900 Curry Lane, Suite 414
Green Bay, WI 54311

Tribal Technical Assistance Center:
GLITC, Inc.
P.O. Box 9
Lac du Flambeau, WI 54538
ph. 800.472.7207
fax. 715.588.7900



Tax-Filing Support

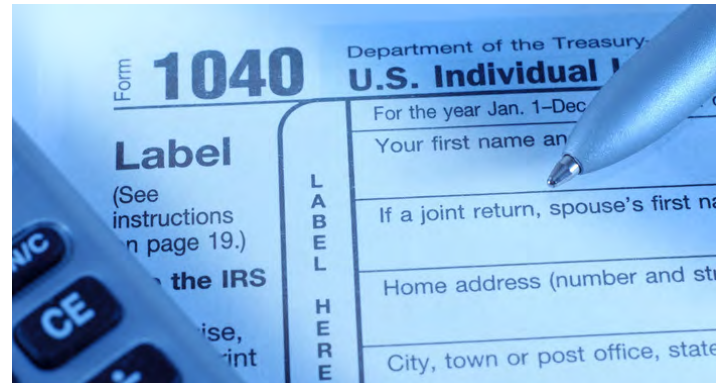
By April 15, many American citizens will be required to file their income taxes including those who may be incapacitated or incompetent. The need to file an income tax return depends on income as well as age, marital status, form of income received, and filing status. Even if an individual's income is less than the filing threshold, he or she may want to file a tax return. For example, someone who has federal income taxes withheld from his or her pay may be eligible for certain tax credits. An individual may also be eligible for certain medical expense and/or impairment-related work expense deductions.

Both guardians of the estate and agents acting under a Power of Attorney for Finances (POA-F) may be obligated to file taxes on the ward's or principal's behalf. Unless limited by the court, a guardian of the estate has the duty to "pay the legally-enforceable debts of the ward including by filing tax returns and paying any taxes owed from the ward's estate and income and assets." Wis. Stat. § 54.19(7). Unless expressed otherwise in the POA-F, the agent has the general authority to file the principal's "federal, state, local... tax returns..." pay taxes when and if due, exercise legally allowable elections, and act for the principal in all "tax matters for all periods before the IRS or other taxing authority." Wis. Stat. § 244.56.

The POA-F agent or guardians of the estate should consult a tax professional to assess the individual's income and income tax responsibilities. Both guardians and principals should consider obtaining regular consultation as the applicable individual's estate and income could change each year.

Most guardians of the estate are also obligated to file an annual accounting. Unless otherwise ordered by the court, annual accounting is due each year by April 15. Therefore, guardians should consider the benefits of filing the ward's income taxes well before April 15 so that information may be used to complete the annual accounting. Several services are available to those looking for tax assistance with an annual income tax return. Those services include the following:

AARP Tax-Aide Program: Those who are eligible, based on their income and age (60 and over), may receive tax



preparation assistance. To find a location, call (866) 448-3611 or visit:

www.aarp.org/applications/VMISLocator/searchTaxAideLocations.action

IRS Freefile: This is a free online filing service sponsored by the IRS. Go to: www.irs.gov/uac/Free-File-Do-Your-Federal-Taxes-for-Free

Local technical colleges: Local technical colleges may offer free tax preparation services to the community provided by accounting and accounting assistant students.

Military: H&R Block Basic Online Software (through Military One-Source) is for eligible and severely-injured service members who are unable to handle their own affairs: www.militaryonesourceeap.org/achievesolutions/en/militaryonesource/Topic.do?centerId=1&topicId=1583 (Note: Medically-retired individuals are eligible for up to 180 days after their retirement date, end of tour of service, or discharge date.)

Volunteer Income Tax Assistance (VITA): The program provides tax preparation assistance for low-income individuals, the elderly, people with disabilities, or non-English speaking residents. To find a VITA location, go to: www.irs.gov/Individuals/Find-a-Location-for-Free-Tax-Prep

Wisconsin Department of Revenue E-file: This is a free online filing service sponsored by the Wisconsin Department of Revenue. Go to: www.revenue.wi.gov/wi_efile/index.html

continued on page 8



In the Matter of the Mental Health Commitment of Boe H.: Polk County Human Services Department v. Boe H.

January 14, 2014

Case No.: 2013 AP 1719

Not recommended for publication.

Summary: Boe was precluded from raising the issue of whether the Department had the authority to place him in a group home because in *Boe I* the court already determined the law permitted Boe to be placed in a group home.

Case Details: In *Boe I*, the Court of Appeals upheld the Circuit Court's finding that Boe could be required to live in a group home by the Department because Boe was placed in a group home and that placement was not considered to be inpatient treatment.

In the current case, Boe argued the Department did not have the authority to place him in a group home. Boe claimed the original Court of Appeals decision was not controlling because in *Boe I*, the issue was whether the circuit court had the authority to require Boe to live in a group home, whereas in this case the issue was whether the Department had the authority. Further, Boe stated the issue was not precluded as *Boe I* was an unpublished decision and the extension order only lasted one year. As that year expired, this was now a new case.

The Court of Appeals held the original case controlled because the court already determined that under the statute Boe could be placed in a group home. The court reasoned as the issue in both cases was substantially the same, the opinion in the first case controlled. Moreover, as Boe did not present any new evidence, there was no substantial change in the law, and it was not in the interest of justice to overrule its first decision, the court had to apply the doctrine of the case. Therefore, Boe's issue was precluded.

In the Matter of the Mental Health Commitment of Mary S.: Eau Claire County v. Mary S.

January 28, 2014

Case No.: 2013 AP 2098

Not recommended for publication.

Summary: The Wisconsin Court of Appeals held that Eau Claire County failed to prove by clear and convincing evidence that Mary was unable to refuse medication. The County did not provide evidence that Mary "receive[d] a reasonable explanation of the advantages and disadvantages of and alternatives to the proposed medication" as required by Wis. Stat. § 51.61(1)(g). *Mary S.*, at ¶ 21.

Case Details: Mary had schizoaffective disorder. In November 2011 the County placed Mary under both a mental health commitment and an involuntary medication order. In May 2013 the County petitioned to extend both orders; however, Mary contested the petitions. Mary claimed the County failed to meet its burden – establishing by clear and convincing evidence that she did not have the capacity to refuse medication. Particularly, Mary alleged the County did not demonstrate that she "received a reasonable explanation of the advantages and disadvantages and alternatives to the proposed medication." *Mary S.*, at ¶ 12.

In the case, a psychiatrist testified about Mary's incompetency. Although the psychiatrist stated he evaluated Mary as incompetent and that he discussed the medication with Mary, the psychiatrist did not specifically testify that he told Mary what the "disadvantages to the proposed medication" were and did not advise her about the medication's possible side effects. Subsequently, Mary argued because the County did not demonstrate she was told the advantages and disadvantages of, and the alternatives to, the medication, the County could not evaluate if she was incompetent to refuse medication in accordance with Wis. Stat. § 51.61(1)(g)4. Therefore, the County could not extend her involuntary medication order.

The court agreed with Mary holding the County did not meet its burden in proving Mary was incompetent to refuse medication. The court reasoned that before a petitioner demonstrates whether an individual is incompetent to refuse medication, the petitioner must first demonstrate the individual was told the advantages and disadvantages of, and the alternatives to, taking the medication. This relay of informa-

continued on page 4



Eau Claire County v. Mary S., continued from page 3

tion is necessary; if the individual was never told the advantages, disadvantages, and alternatives, then the individual cannot express an understanding about what it meant to reject the medication.

In evaluating the psychiatrist's testimony, the court found even though the psychiatrist discussed the medication with Mary, simply discussing the medication does not prove he thoroughly explained the medications benefits and detriments. Consequently, the psychiatrist's testimony did not meet the reasonable explanation standard for a proposed medication.

Moreover, the court disagreed with the County's proposition equating involuntary medication orders to guardianships in that an individual who was assigned an involuntary medication order bears the burden of proving he or she regained competency every time the County attempts to renew the order. First, the court found nothing in the statutes or case law to support this argument. Second, the court did not find involuntary medication orders equivalent to guardianships which only expire if the ward petitions the court for a termination proceeding and the court finds the ward is no longer competent. Finally, before the court could even consider these contentions about the burden to prove/disprove incompetency, the court needed to evaluate if Mary was told the advantages, disadvantages, and alternatives to taking the medication. As the psychiatrist did not explain this information to Mary, the court could not uphold the involuntary medication order.

In the Matter of the Mental Health Commitment of Michael J.S.: Waukesha County v. Michael J.S.

January 29, 2014

Case No.: 2013 AP 1983-FT

Not recommended for publication.

Summary: The Court of Appeals held that the County could extend Michael's court-ordered commitment even though Michael had not exhibited any dangerous behavior for several years. The court reasoned imminent acts are not required to

Upcoming Events -2014

April 16: National Health Care Decisions Day

April 17: Adult Guardian ad Litem CLE
Sponsor: Wisconsin Bar Association

May 7-9: WRIPA Conference
Sponsor: Wisconsin Registers in Probate Association (WRIPA)

May 18-20: 28th Annual Wisconsin Network Conference on Alzheimer's Disease and Related Dementias
Location: Kalahari Resort & Convention Center, Wisconsin Dells
Contact: Kathy Davies at kdavies@alz.org or (715) 869-2667
Sponsor: Alzheimer's Association

May 28-30: World Congress on Adult Guardianship
Location: Arlington, Virginia
Information: worldcongressguardianship.org/
Host: National Guardianship Network

June 15: World Elder Abuse Awareness Day

September 10 – 12: Think Big!: 2014 Aging Network Conference
Location: Kalahari Convention Center & Resort, Wisconsin Dells
Contact: Greater Wisconsin Agency on Aging Resources at (608)243-5670 or info@gwaar.org

If your organization or agency is hosting a statewide event related to common topics discussed in *The Guardian* and you would like to spread the word about your event, contact the GSC at guardian@gwaar.org.

sustain a court-ordered commitment. Based on Michael's past behavior and his doctor's testimony, the County could extend Michael's commitment.

Case Details: Michael has schizophrenia and has been on a court-ordered commitment for thirty-five years. In the 1990s, there was a two-year period, in which Michael was not under a commitment. However, in 1996, at the end of that two-year

continued on page 5



Waukesha County v. Michael J.S., continued from page 4

period, Michael started acting up and had a “violent confrontation” with police after which he was recommitted and has been on a court-ordered commitment ever since. At the time of the incident, Michael had been off his medication for three months. Since Michael’s re-commitment, he has been on medication and has not demonstrated any dangerous behavior. There have been occasions where Michael has missed his medication appointments, but he has “never been more than five or six days late.” *Michael J.S.* at ¶ 4.

In February 2013, when the County petitioned to again extend Michael’s commitment, Michael opposed, arguing that the state did not prove he was dangerous as required by Wis. Stat. § 51.20(1). Michael claimed that because he has not exhibited dangerous behavior since 1996, the County cannot establish that by withdrawing treatment he will become dangerous and require commitment. The County countered Michael’s position stating the statute’s dangerous requirement did not necessitate proof Michael committed recent dangerous acts or omissions.

The court agreed with the County, holding dangerous did not mean imminently dangerous. The court reasoned a party may demonstrate dangerousness through the individual’s historical record. Accordingly, “[e]vidence of recent dangerous behavior is not required;” instead, a party must demonstrate the individual’s history shows a propensity for dangerous behavior. Further, the court did not find that Michael could “function without medication” because Michael missed a few days of medication – his relapse occurred when he missed his medication for several months.

Michael’s doctor’s testimony was valid even though the doctor had not met with Michael for years. The two had not met because Michael refused to meet with the doctor. “If a recent examination were a necessary precedent to a doctor giving his or her opinion in a forcible medication case, then a refusal to meet with the doctor would automatically entitle petitioners to freedom from having to take medication. This cannot be the law. Michael cannot turn his refusal to meet

with Dr. Centena into evidence of his lack of dangerousness.” *Michael J.S.* at ¶ 9. Therefore, the County did meet its burden in proving Michael was dangerous and thus could extend his commitment.

In the Matter of the Mental Health Commitment of Linda S.D.: Wood County v. Linda S.D.

February 6, 2014

Case No.: 2013 AP 1380

Not recommended for publication.

Summary: The Court of Appeals held Linda was a proper subject for a mental health commitment. The County met its burden by proving Linda was dangerous as required by Wis. Stat. § 51.20(1)(am) and the County could renew Linda’s mental health commitment.

Case Details: Linda had schizoaffective disorder and was placed under an emergency detention and a six-month inpatient commitment order. After the inpatient commitment order expired, the County then petitioned to extend the order. Linda opposed the extended order and argued the County did not prove she was dangerous as the statute required. Linda interpreted the statute to require the County to “present some evidence of prior dangerous behavior.” *Id.* at ¶ 11. In response, the County argued that the statute does not require any evidence of prior dangerous behavior only to be presented at this hearing.

The court agreed with the County. Interpreting the statute in the way Linda suggested would “require the County to reprove past dangerousness at each subsequent extension hearing.” *Id.* at ¶ 13. While the statute states that the County must demonstrate dangerousness, the statute provides how the County may do so – by proving “there is a substantial likelihood, based on the subject individual’s treatment record, that the individual would be a proper subject for commitment if treatment were withdrawn.” *Id.* Therefore, the statute did not require the County to establish evidence of prior dangerous behavior in order to renew Linda’s mental health commitment.

Helpline Highlights



The Wisconsin Guardianship Support Center (GSC) receives many calls and emails about guardianships, powers of attorney, other advance directives, and more. Each quarter, the GSC chooses to share some of the calls and emails in its newsletter. All personal and identifying information has been removed from each selection to protect the privacy of the individuals involved.

The principal has an activated Power of Attorney for Health Care (POA-HC). Her current agent no longer wishes to serve and would like to transfer his powers to the alternate agent. Is this possible if the agent is still competent and how can this change in agents occur?

An agent may be removed because he is no longer willing or able to perform his or her duties. See Wis. Stat. § 155.05 (“A principal may designate an alternate individual to serve as his or her health care agent in the event that the health care agent first designated is unable or unwilling to do so”). That statute does not provide a clear path on how to determine when an agent is “unable” or “unwilling” to act. In this case, the agent wanted to transfer his duties because of his failing health and the alternate agent was an adult child who was willing to step into the agent’s role. In similar types of situations, a possible way to transfer the agent’s authority to the alternate agent is to have the agent to sign a short statement stating that he or she is no longer able to serve (or unwilling to serve). Then copies of that statement should be provided to the principal, the alternate agent, and other appropriate individuals or entities. The alternate agent may then assume his or her role.

Note: Close attention should be paid to the POA-HC document. There may be a provision describing how to transfer the agents’ authority. If there is a provision within the POA-HC, that provision will usually control how the transfer of authority may occur.

A client has been diagnosed with a terminal condition and is not expected to live beyond one month. He has not executed a POA-HC and is unable to do so now. He is eligible to receive hospice care at his home. Can a family member consent to his hospice admission?

Yes, if the consent is given according to the law. Generally, Wisconsin is not a “next of kin” state meaning relatives cannot provide consent for another relative. For example, a parent cannot give consent for an adult child’s medical care or a wife for her husband’s care, unless that person is the legally-authorized decision-maker whose authority was given to him or her through a guardianship appointment or the designation as agent under a power of attorney.

However, an exception exists for hospice care. Per Wis. Stat. § 50.94, a relative or close friend may provide the consent to admit an incapacitated individual into hospice care. To do so, the following circumstances must have occurred:

1. The individual must have a terminal condition that will produce death in six months.
2. The individual is incapacitated and does not have a valid living will or a POA-HC and has not been adjudicated incompetent.
3. A *qualifying person* consents to the admission. The qualifying person is one of the following: in descending order of priority – a spouse or registered domestic partner, adult child, parent, adult sibling, or a close friend or relative exhibiting special care and concern and had regular contact with the individual.
4. The qualifying person who consents certifies that the hospice admission would have been selected by the individual who incapacitated if he or she was able to provide consent. The qualifying person may not provide the consent if he or she believes the individual to be admitted would not have given it.

Note: The individual who may be admitted to hospice may object to the hospice care at any time. If this occurs, a petition for guardianship should be considered.

Also of importance, the determination of incapacity under Wis. Stat. § 50.94(8) is similar to a POA-HC. Two physicians or one physician and one psychologist, upon personal examination of the individual, sign a statement of incapacity

continued on page 7

Points of Interest

Websites

Wisconsin's Department of Health Services (DHS) has created a dedicated Dementia Care Redesign webpage. Find it at www.dhs.wisconsin.gov/aboutDHS/initiatives/dementia. As part of the redesign, DHS announced the expansion of the ADRC Dementia Care Specialist (DCS) Program funding an additional 10 programs for a statewide total of 15.

Looking for **residential care providers**? Several websites offer search features. First, the DHS's Division of Quality Assurance (DQA) webpage has a *Service Provider Search* application to help users find residential care providers. Find it at: www.dhs.wisconsin.gov/bqaconsumer/search.htm Medicare.gov also has a search and comparison feature for Medicare- and Medicaid-certified nursing homes. Visit: www.medicare.gov/nursing-homecompare/search.html

Publications

The American Bar Association posted its annual report on national guardianship legislation titled, "**2013 State Adult Guardianship Legislation: Directions of Reform.**" Visit: www.americanbar.org/groups/law_aging/resources/guardianship_law_practice.html

The GSC is in the process of updating and drafting new **consumer publications**. New publications will include topics such as reviewing a guardian's conduct and individuals transitioning to adulthood and in need of guardianship. The updated/new publications will be made available on the GSC webpage throughout the year. Visit: www.gwaar.org/for-seniors-and-families/elder-law-and-advocacy-center/wisconsin-guardianship-support-center.html

Resources

In late 2013 DHS released a memo about treatment services for those with intellectual/developmental disabilities (ID/DD). The memo contained information about a dedicated toll-free telephone line, called the **Intellectual/Developmental Disability Mental Health Resource Line** to serve as an information and support resource. This phone line is "intended to assist in problem-solving and resource identification for those professionals working with individuals who are diagnosed with an intellectual/developmental disability and a co-occurring mental health diagnosis/behavioral disorder." See Wisconsin Department of Health Services, *Diversion Services for People with Intellectual/Developmental Disabilities and Admission/Discharge Processes through Intensive Treatment Programs (ITP) and Mental Health Institutes*, 2013-2, page 1. Call (855) 848-7778 or find the memo at: www.dhs.wisconsin.gov/dsl_info/InfoMemos/DMHSAS/CY2013/index.htm

Helpline Highlights, continued from page 6

ty. A copy of that statement should be included in the hospice records.

A ward with a limited guardianship of the person requested to have a pregnancy test performed on her. Her Determination and Order on the Petition for Guardianship Due to Incompetency (as well as the Letters) stated the ward had the limited ability to consent to a medical examination but that she must be assisted in making health care decisions by her guardian. May the ward be given the pregnancy test without informing the guardian?

No. Per the terms of the court order, the guardian must be informed. The Determination and Order stated the ward had limited authority to provide consent to medical treatment and examination, but that the ward must first consult with the guardian to give her consent.

Also note that, by law, a guardian of the person must fulfill certain statutory responsibilities. These include trying to secure care and services for the ward; regularly inspecting the ward's condition and treatment; inquiring about risks, benefits, and alternatives to treatment; and consulting with health care providers when making treatment decisions. Wis. Stat. § 54.25(1)(b). In this situation, these duties are not mitigated by the ward having the ability to give consent after consultation with the guardian to medical examination and treatment.

Per Wis. Stat. § 54.25(2)(d)2(ab), the guardian may have the power to give informed consent to the voluntary receipt of a medical examination of the ward. The guardian is required to make a good-faith attempt to discuss with the ward the voluntary receipt of medical treatment or examination before either is given. *Id.* This, too, would require the guardian of the person to be aware of the test.



GWAAR Wins Pro Bono Initiatives Grant from the State Bar of Wisconsin

In August 2013 the Greater Wisconsin Agency on Aging Resources (GWAAR) Elder Law & Advocacy Center (ELAC) teamed up with the Aging & Disability Resource Center of Eagle Country in Sauk County to assist low income seniors draft and sign basic wills and powers of attorney for health care and finance. The event was a big success and the need for even more events of this kind was clear.

Recently, the GWAAR ELAC was awarded a Pro Bono Initiatives Grant from the State Bar of Wisconsin to be able to purchase laptops and a printer designated for future events. The goal is for the program to be a regular collaboration between GWAAR, public and private sector attorneys, the University of Wisconsin and Marquette law schools, and paralegal students at technical colleges.

Just recently, the ELAC was notified of 25 attorneys and 25 administrative staff from a local business that want to volunteer at our events this year! The next event is scheduled for April and will be held in the Green Bay area. Watch for more information on future events which will occur quarterly in different locations of the state.

Tax-Filing Support, continued from page 2

For assistance with other tax related matters that are not directly related to filing of an individual's yearly income tax return, one may wish to use the resources below:

IRS Telephone Inquiry Line: This service provides general tax information and basic answers to general tax questions. The toll-free number for individuals is (800) 829-1040 and TTY/TTD (800) 829-4059.

Low-Income Taxpayer Clinics (LITCS): LITCs provide professional representation in matters involving the IRS and on audits, tax collection disputes, and more. To find a more information, go to: www.irs.gov/uac/Low-Income-Taxpayer-Clinics

Taxpayer Advocate Service (TAS): TAS is an independent organization within the IRS that helps individuals resolve their tax-related issues. www.taxpayeradvocate.irs.gov

For general information about tax law and taxes, the Wisconsin State Law Library tax webpage has many useful resources. This webpage may be found at: wilawlibrary.gov/topics/tax.php

Special thanks to the GWAAR Legal Services Team for their contributions to this article.

Disclaimer

This newsletter contains general legal information. It does not contain and is not meant to provide legal advice. Each situation is different and this newsletter may not address the legal issues affecting your situation.

If you have a specific legal question or want legal advice, you may want to speak with an attorney.



From the Editor

by Susan Fisher, Guardianship Support Center Managing Attorney

Numerous end-of-life stories made headline news in the last several months. Following are two of the most well-known stories.

In Indiana, a young man fell out of a tree-stand while hunting and shattered his spine. Soon afterwards, he was awakened from his medically-induced coma and asked to make a grave decision: would he prefer to live – paralyzed and connected to a breathing machine for the rest of his life – or would he consent to removing his life support? The newly-married father chose to have his life support disconnected.

In Texas, a legal battle ensued between the family of a pregnant woman who was being kept alive by life support and the hospital where she was at to remove her from life support. Texas has a law prohibiting withholding life-sustaining treatment to a pregnant woman. Eventually, the court ruled the woman was brain-dead and legally dead; therefore, she could not benefit from life-sustaining treatment and her life support was removed. A similar situation has recently arisen in British Columbia.

These stories are sad but are important to observe. They demonstrate how quickly one’s health may change regardless of age. A significant take-away from these stories is the importance of discussing end-of-life decisions such as the removal of life-support or withholding of life-sustaining treatment with family and/or friends. Having these types of discussions is especially important because family members are not generally allowed to make decisions for another adult family member. Adults who do not express their wishes may have those wishes supplanted by another or the court.

Specific end-of-life wishes should be memorialized in a manner allowed by law. For example, consider drafting a Power of Attorney. There are several ways to accomplish this. For many, hiring an attorney will be beneficial as the attorney can assist with tailoring the document to the individual’s

specific needs. However, for others, the cost or their geographic location may be prohibitive. There is no legal requirement that one must hire an attorney to draft the document; only that the document is drafted in conformity with and reflective of the law.



Even if an adult chooses not to draft anything after this subject is reviewed, that decision is, at the least, a conscious choice.

Documents such as the Powers of Attorney for Finances and for Health Care are readily available and may be obtained by visiting the Guardianship Support Center and the Wisconsin Department of Health Services websites.

Wondering how to start this conversation with a loved one? There are resources available to help including:

- The Conversation Project:** theconversationproject.org/
- National Health Care Decision Day** (Public Resources webpage): www.nhdd.org/public-resources/
- Engage With Grace:** www.engagewithgrace.org/Default.aspx

Various reporters also focus on end-of-life issues and related issues including Jeanne Davis (*The Huffington Post*) and Paula Span (*The New York Times*).



Protecting Taxpayers with Identity Verification

Identity theft and refund fraud are two of the top cybercrimes targeting individuals today. It is important to ensure that identifying information is not used by someone else to commit fraud and steal tax refunds. That is why the Wisconsin Department of Revenue (DOR) is implementing an extra tool called the identity verification quiz. Some tax return filers will be required to take the quiz before the DOR can complete the processing of their state tax refunds.

Identity theft and refund fraud are two of the top cybercrimes targeting individuals today. It is important to ensure that identifying information is not used by someone else to commit fraud and steal tax refunds.

In some cases, taxpayers will be required to send in documentation to help verify their identity. If selected, the taxpayer/homestead credit claimant will receive a letter outlining everything needed to take the quiz. Identity verification consists of four multiple choice questions with answers that help verify it is the person that filed the return.

The identity verification quiz can be taken over the phone or online. Taxpayers who are unable to take the quiz online or by phone can call our customer service representatives who will help. Only the taxpayer can answer the questions on the quiz and no one else should take the quiz on the taxpayer's behalf.

More DOR resources on identity verification:

Website: www.revenue.wi.gov/individuals/id_verification.html

Video: www.youtube.com/watch?feature=player_embedded&v=8RRQdx0RA-Y

Common Questions for Practitioners:

www.revenue.wi.gov/taxpro/news/2014/140109b-idx.pdf



Silver Alerts, continued from page 1

abducted. They caution that in some instances a person who is deemed lost might actually have just changed their mind and decided to go somewhere else without talking to anyone about their change in plans.

Clearly, limiting the alerts to those with a clinical diagnosis seems to be one way proponents answer critics who take issue with an overly broad expansion of the alerts. States are at liberty to expand the program to whomever they deem appropriate. Some only expand the program to adults over age 65 who have a diagnosis of dementia while other states open the program to any adult or child who is mentally or developmentally disabled.

The Wisconsin legislation proposed – Senate Bill 255 – limits Silver Alerts to an *adult at risk* defined as one “who has a developmental disability, who suffers from Alzheimer’s disease or dementia, or who suffers from or could, without access to medication, suffer from cognitive impairment if the impairment would likely render the adult incapable of getting to a familiar location without assistance.” The legislation states law enforcement will accept reports of a missing person from that person’s family or any other person responsible for the missing individual. The bill was introduced to the state Senate in mid-August 2013 and referred to the Committee on the Judiciary and Labor on February 17, 2014, where it is still open for consideration. Contact your local legislators for more information about this pending bill or to voice your opinion about having Silver Alert in Wisconsin.

This article may be reprinted with the following attribution:
Published with permission from the Wisconsin Guardianship Support Center.