About the Authors

Joseph W. Bukowski is a senior associate in the wealth planning practice at Michael Best & Friedrich LLP. He regularly counsels clients on matters involving wills, trusts, estates, powers of attorney, and marital property agreements. In addition to matters involving trust and estate administration, Mr. Bukowski assists clients with tax planning, business succession planning, charitable planning, and other related considerations. He received his undergraduate degree in political science (summa cum laude) from Marquette University in 2015 and his J.D. (magna cum laude) from Marquette University Law School in 2018. Before joining Michael Best & Friedrich, Mr. Bukowski was an associate in the trusts and estates practice of a full-service Milwaukee law firm, where he previously worked as a summer associate and law clerk. While attending Marquette University Law School, Mr. Bukowski served as a legal intern with the Internal Revenue Service and the Wisconsin Elections Commission. Additionally, he provided more than 120 hours of pro bono work to community members. Mr. Bukowski also participated in an international conflict resolution trip to Israel. Mr. Bukowski is a member of the Milwaukee Bar Association, the State Bar of Wisconsin, and the American Bar Association. He is involved in the community as follows: volunteer attorney with the Marquette Volunteer Legal Clinic; member of the Executive Board of the Three Harbors Council of Scouting America; member of the Board of Governors for the Saint Thomas More Lawyers Society; member of the Friends Group and the Trust Committee for Life Navigators, Inc.; and Commissioner on the Police and Fire Commission in Cudahy, Wisconsin.

Mark H. T. Fuhrman is a shareholder in Fuhrman + Dodge, S.C., Middleton. He received his B.B.A. from the University of Wisconsin Business School in 1989 with a major in finance, investment, and banking as well as a second major in psychology. In December 1993, he received his J.D. from the University of Wisconsin Law School. His practice concentrates in the areas of estate planning and business law, and he has been a featured speaker at numerous seminars addressing such topics as estate planning, choice of business entity, and business succession planning. Mr. Fuhrman is admitted to practice before the state and federal courts and is a member of the State Bar of Wisconsin's Business Law and Real Property, Probate and Trust Law Sections, the Dane County Bar Association, and the Madison Estate Council.

Jeff A. Goldman is the chair of the Estate and Trust Practice Group at DeWitt LLP and works from the Madison office. His practice focuses on estate planning, probate, and trust and estate litigation, in which he represents clients from all walks of life. He is a fellow in the American College of Trust and Estate Counsel and taught estate and trust administration as an adjunct professor at the University of Wisconsin Law School from 2010 to 2017. He served on the State Bar of Wisconsin Board of Governors from 2015 to 2022, is a former board member and chair of the Real Property, Probate and Trust Law Section, and is a past president and board member of the Madison Estate Council. He graduated from the University of Wisconsin Law School in 2002, and he is a member of the bar in Wisconsin, New York, and Washington state (inactive).

Steven E. Grimm is a partner with the Madison office of Axley Brynelson, LLP. He received his B.S. in accounting with highest honors from the University of Wisconsin-La Crosse in 1990. He is a 1997 cum laude graduate of the University of Wisconsin Law School. In addition, Mr. Grimm received an LL.M. in taxation with honors from the Northwestern University Law School in 2003. He is also a certified public accountant (inactive). He is past chair of the State Bar of Wisconsin Taxation Section and a past member of the State Bar of Wisconsin CLE Committee. Mr. Grimm practices primarily in the areas of estate planning and related issues for the owners of closely held businesses, as well as fiduciary income tax, estate and gift tax, and the income taxation of pass-through entities and their owners.

Bradley J. Kalscheur is a partner at Michael Best & Friedrich LLP, and his practice includes all areas of estate and business succession planning, probate and trust administration, and charitable planning. He received his undergraduate degree in accounting (cum laude) from Marquette University in 1989 and his law degree (cum laude) from Marquette University Law School in 1995. Before law school, Mr. Kalscheur worked in the Washington, D.C. office of KPMG and is a certified public accountant. He is the author of several articles and a speaker for the State Bar of Wisconsin and the Wisconsin Institute of Certified Public Accountants (WICPA), as well as a frequent presenter to other professional and community groups on estate planning topics. Mr. Kalscheur is a member of the State Bar of Wisconsin and former chair of its Real Property, Probate and Trust Law Section, the Milwaukee Bar Association,

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WICPA, and the Milwaukee Estate Planning Association, as well as being a fellow in the American College of Trust and Estate Counsel. He is active in many civic and charitable organizations.

Amy J. Krier is an attorney at Certus Legal Group, Ltd. in Milwaukee. She concentrates her practice in the areas of estate planning, trust and estate administration, and other wealth planning matters. She received her undergraduate degree from the University of Wisconsin-Milwaukee and her law degree from the University of Wisconsin Law School, both with honors. She is a member of the State Bar of Wisconsin and various estate planning organizations. Ms. Krier has served as a past chair of the Milwaukee Bar Association, Estates and Trusts section, instructed the Estate Planning and Probate section of the Lawyering Skills Course at the University of Wisconsin Law School, and co-authored a chapter for the State Bar of Wisconsin's *Marital Property Law & Practice in Wisconsin* book. She has also spoken and written on a variety of other estate-planning-related topics.

Aleina L. McGettrick is an attorney at Certus Legal Group, Ltd., in Milwaukee. She specializes in estate planning, trust and estate administration, tax planning, and business law. A double Marquette University graduate, Ms. McGettrick's passion for serving families has been evident throughout her career. During her time at Marquette, she engaged in numerous pro bono activities, internships, and a judicial clerkship, with a particular focus on trusts and estates. This experience allowed her to directly contribute to drafting estate plans designed to secure families' futures. Ms. McGettrick continues to build on her commitment to family-focused legal services. Her approach integrates various estate planning techniques to help families minimize administrative burdens, reduce tax liabilities, and ensure her clients' wishes are effectively realized.

Nicole M. Perozzi (née Beitzinger) is an attorney with Jesson & Rains, PLLC in Charlotte, North Carolina. She assists clients with estate planning, succession planning, probate administration, and trust administration. Before relocating to Charlotte, Ms. Perozzi practiced law for five years in Wisconsin and Illinois. She is a graduate of Marquette University Law School.

Caitlyn B. Sikorski is the co-chair of Reinhart Boerner Van Deuren s.c.'s Trust, Estate and Fiduciary Litigation group and a shareholder in Reinhart's Trusts and Estates Practice, where she combines her technical knowledge and litigation experience to help clients navigate complex and difficult issues. She adopts her clients' problems as her own to solve, understanding the highly personal nature of the practice while developing strategies that yield positive results.

Her practice is primarily focused on counseling clients regarding trust, estate and fiduciary litigation, and she is especially skilled in trustee compliance and litigation, including breach of trust, breach of fiduciary duty, undue influence, fiduciary removal and defense, and significant construction and reformation matters. Ms. Sikorski has extensive experience in trust modification and reformation, nonjudicial settlement agreements, prenuptial and marital property agreements, succession planning, guardianships, gift and generation-skipping tax issues, and general estate, tax and wealth transfer planning.

Ms. Sikorski's experience and pragmatic approach allow her to find successful resolutions for her clients. She is knowledgeable about the special court proceedings and tax rules that govern trust and estate matters and leverages them strategically. She finds it immensely rewarding to walk with clients through challenging times, providing information and context so they can make informed decisions.

Ms. Sikorski is a fellow in the American College of Trust and Estate Counsel, an esteemed organization that admits only top-tier members of the profession. She presents annually to the State Bar of Wisconsin, educating lawyers on fiduciary litigation issues.

Kelly M. Spott is a shareholder at O'Neil, Cannon, Hollman, DeJong & Laing S.C., Milwaukee. She received her J.D. in 2013 from Marquette University Law School. She previously worked at Northwestern Mutual as an Advanced Planning Attorney. She focuses her practice on estate planning, trust and probate administration, and inheritance litigation. She is licensed to practice law in Wisconsin and Florida.

Sheila Boothby Stevens is a partner in the Madison office of Michael Best & Friedrich LLP, where she is a member of the Wealth Planning Services Practice Group. She received her B.A., with highest distinction, from the University of Iowa. She also received her J.D. from the University of Iowa, where she was a member of the *Iowa Law Review* and was awarded the Order of the Coif. Ms. Stevens practices in the areas of estate planning, marital property, elder law, charitable planning, business succession planning, gift and estate taxation, trusts, and estate administration. She is a member of the Madison Estate Council and the Wisconsin Association of Charitable Gift Planners. Ms. Stevens frequently lectures on a variety of estate planning topics.

Kelly J. Stohr is a shareholder with the law firm Fuhrman + Dodge, S.C., in Middleton. Her practice is focused in the areas of probate, trust administration, and

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Thomas S. Vercauteren is a partner with Boardman Clark LLP, Madison. He received his B.A. in sociology from the University of Minnesota in 2006 and his J.D. from the University of Wisconsin Law School in 2009. Prior to entering private practice, he worked as a trust officer. His practice concentrates in the areas of estate planning, probate, and trust administration. He is a member of the Dane County Bar Association, the Madison Estate Council, and the State Bar of Wisconsin.

David P. Weller is a partner with Boardman Clark LLP, Madison. He received his B.S.B.-Accounting from the Carlson School of Management at the University of Minnesota in 1993 and his J.D. from the University of Wisconsin Law School in 1997. He is also a certified public accountant. His practice concentrates in the areas of estate planning, probate and trust administration, tax planning, and business law. He is a member of the Dane County Bar Association, the State Bar of Wisconsin, and the Wisconsin Institute of Certified Public Accountants.

Peter J. Wyant is an attorney at Wyant Law Offices, S.C., where he focuses his practice on estate and wealth transfer planning and trust and estate administration. Mr. Wyant earned his law degree (magna cum laude) from the University of Wisconsin Law School and his B.A. (with distinction) from the University of Wisconsin-Madison. Mr. Wyant is a coauthor of *Eckhardt's Workbook for Wisconsin Estate Planners* and *Wisconsin Probate System: Forms and Procedures Handbook* (both published by the State Bar of Wisconsin), a board member of the State Bar of Wisconsin's Real Property, Probate and Trust Law Section, a board member of the Racine Community Foundation, a former board member and former president of the Racine and Kenosha Estate Planning Council, and a former board member and former president of the Racine County Bar Association. Mr. Wyant frequently speaks on topics relating to estate planning, probate, and trust administration to a variety of professional and community audiences. Prior to attending law school, Mr. Wyant led horseback rides and pack trips in Yellowstone National Park and also volunteered as an English teacher in a rural village in Ecuador.

Gina C. Ziegelbauer is an attorney in the Sheboygan- and Manitowoc-area firm of Steimle Birschbach, LLC. Ms. Ziegelbauer focuses her practice on estate planning, elder law, and post-death administration and probate. She received her B.A. from St. Norbert College and her J.D. from Marquette University Law School. She is a member of the State Bar of Wisconsin and the Sheboygan County Estate Planning Council.

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