

About the Authors

Christine Rew Barden is a shareholder in the Madison office of Reinhart Boerner Van Deuren s.c., and founder and chair of the firm's Family Office Services Group. Her practice includes estate planning, family business planning, retirement planning, marital agreements, probate and trust administration, charitable giving, and fiduciary counsel. In addition to practicing in Wisconsin, she is licensed to practice in Illinois and works with many clients who have interests in both states. Early in her career, Ms. Barden helped establish and served as legal counsel for the private family office of a prominent Chicago family. From that beginning, she has continued in the vein of assisting high-net-worth families as well as clients on a high-net-worth trajectory to address their estate planning. Ms. Barden served as an adjunct professor at the University of Wisconsin Law School, estate and gift tax course, served on the State Bar of Wisconsin Board of Governors (2010–13), and is presently Chairperson of the Madison Community Foundation Board of Governors.

Kelsey L. Berns is a shareholder in the trusts and estates department of Reinhart Boerner Van Deuren s.c. She has considerable experience in all aspects of wealth transfer planning, including estate and trust administration. Ms. Berns earned her law degree (cum laude) from the University of Wisconsin Law School, where she recently returned as an adjunct professor in the area of trust law. Ms. Berns is licensed in Wisconsin and Florida and is a frequent speaker and author on various estate planning topics, including issues related to community property, retirement benefit planning, and tax planning. She resides in the Milwaukee area with her husband and two children.

Jeffrey S. Billings is an attorney at Godfrey & Kahn, S.C., Milwaukee. He provides clients with comprehensive planning solutions covering a range of services, including core estate planning, business succession planning, complex gifting strategies, intergenerational wealth planning, estate and trust administration, charitable giving, and asset protection planning. Mr. Billings graduated from Lawrence University (summa cum laude), with a focus in philosophy and economics, and from the University of Michigan Law School (cum laude). He is on the board of the Milwaukee Estate Planning Forum, served as past chair of the Milwaukee Bar Association's Estates and Trusts Section, and is a frequent speaker on state income taxation of trusts, the creation and ongoing management of public and private trust companies and family offices, and a variety of other estate planning related topics.

Sarah H. DeKraay focuses her legal practice on family law matters, including divorce, legal separation, grandparents' rights, prenuptial and postnuptial agreements, maintenance (alimony), custody, child support, placement, paternity, child removal cases, adoptions, and guardianships. She also handles postdivorce matters regarding children, child support, relocation, and out-of-state custody, maintenance modifications, and contempt of court. Ms. DeKraay is trained and experienced in the collaborative divorce model and serves as a mediator in divorce and family law cases. A shareholder with Murphy Desmond, she has served clients in family law matters in Madison, Dane County, and throughout southwestern Wisconsin since 2001. She has presented on divorce topics at seminars sponsored by the State Bar of Wisconsin and has written family law articles on law changes, mediation, and financial matters in divorce. Ms. DeKraay also has a Master of Business Administration degree.

Howard S. Erlanger is Voss-Bascom Professor of Law, Emeritus, at the University of Wisconsin Law School in Madison. He continues to teach and consult in the areas of wills, trusts, marital property, and estate planning. Professor Erlanger is the recipient of several awards for his work in these areas, including the Charles Dunn Award from the State Bar of Wisconsin for a series of articles written with June Weisberger on marital property, and the Steiger and Underkofler Awards from the University of Wisconsin

for excellence in teaching. From 1993 to 2023 he was an Academic Fellow of the American College of Trust and Estate Counsel (ACTEC). Professor Erlanger was the reporter for the State Bar committee that drafted the 1999 Wisconsin Probate Code (1997 Wis. Act 188) and the Probate Code trailer bill (2005 Wis. Act 216). He is the author of *The Marital Property Classification Handbook* (5th ed. 2023), published by the State Bar of Wisconsin, as well as *Wisconsin's New Probate Code: A Handbook for Practitioners* (1998) and *Marital Property, Taxation, and Estate Planning in Wisconsin* (1991), both published by the University of Wisconsin Law School's Continuing Legal Education for Wisconsin (CLEW), and both available online via links provided in this volume.

Stella J. Furlano is an associate with Reinhart Boerner Van Deuren s.c., Milwaukee. She received her B.A. in sociology from the University of Wisconsin-Madison in 2017 and her J.D. from the University of Wisconsin Law School in 2023. Ms. Furlano concentrates her practice on trust, estate, and fiduciary litigation. She is a member of the State Bar of Wisconsin.

Andrew N. Herbach is a shareholder in the Milwaukee law firm of Andrew N. Herbach S.C. He received his undergraduate degree from Valparaiso University and his law degree from Marquette University Law School. He serves on the panel of Chapter 7 Trustees for the U.S. Bankruptcy Court for the Eastern District of Wisconsin, has spoken many times for the State Bar of Wisconsin on banking and bankruptcy law, and has written several articles for *Wisconsin Lawyer*.

Jonathan R. Ingrisano is a shareholder and co-chair of the Estate, Trust & Fiduciary Litigation Practice Group at Godfrey & Kahn, S.C. He received his B.A. in economics (summa cum laude) from Loyola University of Chicago and his J.D. (cum laude) from Marquette University Law School. Mr. Ingrisano clerked for the Hon. John C. Shabaz, U.S. District Court Judge for the Western District of Wisconsin.

Eileen M. Kelley is a partner at Stafford Rosenbaum LLP, practicing in estate planning, probate and trust administration, and real estate. She earned her B.A. in public policy from Vanderbilt University. She earned her J.D. from the University of Wisconsin Law School. Ms. Kelley is a member of the State Bar of Wisconsin and the Florida Bar.

Katie E. Kelly is a law clerk with Murphy Desmond S.C., Madison. She has been working at Murphy Desmond in the areas of family law, civil litigation, and estate planning since 2021. Ms. Kelly is a law student at the University of Wisconsin Law School, from which she expects to graduate in May 2025. Prior to law school, she worked as a paralegal in the areas of guardianship and elder law and real estate. Ms. Kelly holds a bachelor's degree from the University of Virginia in sociology and linguistics.

David R. Konkel is an attorney and member of the Estate, Trust & Fiduciary Litigation Practice Group at Godfrey & Kahn, S.C. He received his B.A. (cum laude) from The George Washington University and his J.D. (summa cum laude) from Seattle University Law School. Mr. Konkel clerked for the Hon. William C. Griesbach, U.S. District Court Judge for the Eastern District of Wisconsin.

Amy J. Krier is an attorney at Certus Legal Group, Ltd., 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. Ms. Krier is a member of the State Bar of Wisconsin and various estate planning organizations. She also served as past chair of the Milwaukee Bar Association Estates and Trusts Section. In addition, she has spoken and written on a variety of estate planning related topics.

Elizabeth A. McNerny is an attorney at Forward Legal Services, LLC, Madison. She concentrates her practice on family law, including divorce, paternity, post-judgment, mediation, and marital property agreement matters. She received her undergraduate degree in English Literature from Marquette University and her law degree from the University of Wisconsin Law School. Ms. McNerny is the Secretary of the Legal Association for Women and a member of the State Bar of Wisconsin, has presented a family-law-focused guest lecture for the LGBTQ Law class at the University of Wisconsin Law School for the past several years, and has presented at the State Bar of Wisconsin regarding custody and placement studies.

Carl J. Rasmussen is a lawyer at Boardman & Clark LLP, Madison. He received his B.A., M.A., and Ph.D. from the University of Wisconsin-Madison and his J.D. from the University of Wisconsin Law School. He is a former chair of the State Bar of Wisconsin's Real Property, Probate and Trust Law Section. He is also a Fellow of the American College of Trust and Estate Counsel.

Eliza M. Reyes is an attorney at Richman & Richman LLC. Since 2005, her practice has focused on financial matters, primarily representation of debtors, creditors, trustees, landlords, tenants, investors, and most other parties-in-interest with issues before the bankruptcy, federal, and state courts, including individual and commercial bankruptcy filings under Chapters 7, 11, 12, and 13; objections to discharge; fraudulent transfer issues; asset valuation issues; adversary proceedings; defense of foreclosure actions; debt collection; contract disputes; real estate matters; and individual, agricultural, and commercial reorganizations. Ms. Reyes is a member of the State Bar of Wisconsin's Bankruptcy, Insolvency & Creditors' Rights Section and of its Solo/Small Firm and General Practice Section, for which she serves as vice-chair of the board. She also has been a presenter at conferences on various topics related to financial matters and bankruptcy and is an author for two State Bar of Wisconsin publications: *Wisconsin Attorney's Desk Reference* (the Creditor/Debtor chapter) and *Marital Property Law & Practice in Wisconsin* (the Creditors' Rights & Remedies chapter). Ms. Reyes is a 1991 graduate of the University of Wisconsin-Milwaukee with a degree in mass communication/journalism, and she received her J.D. from the University of Illinois Chicago School of Law (formerly known as The John Marshall Law School) in 1997.

Christopher T. Schmidt is an attorney at Boardman & Clark LLP, Madison. He received his B.S. from the University of Wisconsin in 2009 and his J.D. from the University of Wisconsin Law School in 2013. He is also a certified public accountant. Mr. Schmidt concentrates his practice in the areas of estate planning and probate administration, tax planning, and business law. He is a member of the Dane County Bar Association and the State Bar of Wisconsin.

Thomas S. Vercauteren is a partner at 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, Mr. Vercauteren worked as a trust officer. He concentrates his practice 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 at 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. Mr. Weller concentrates his practice 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.

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