

EXECUTIVE  
REPORT

Welcome to the latest edition of the Petrie + Pettit newsletter. As with many things during the Covid-19 pandemic, our newsletter was put “on hold” for the past year as we navigated the ups and downs of moving the firm’s operations to a (mostly) remote platform. While it appears that there is now some light at the end of the Covid tunnel, P+P is still operating mostly remotely and will be doing so for the foreseeable future. We appreciate the continued collaboration with all of you and thank you for your patience during times when the technology has been less than perfect in our various modes of communication.

In this edition of the P+P newsletter, we thought you might enjoy hearing from some of our team members regarding their “pandemic pros and cons.” We’re also including an item originally published in *BizTimes Milwaukee* featuring our firm’s president Laura Petrie as a 2020 “Notable Woman in Law” – our firm’s 125th year of practice.



We look forward to the opportunity to continue serving your legal needs – in 2021 and beyond.

**Tristan R. Pettit**  
EXECUTIVE VP



USING ESTATE PLANNING TO REGAIN CONTROL DURING THE COVID-19 PANDEMIC

In March of 2020, the world we knew turned upside down. The mysterious COVID-19 pandemic invaded our realities, striking fear into our hearts and bringing illness into our lives.

The pandemic even altered our vocabulary; words like *mask*, *quarantine*, *super-spreader*, and *social distancing* dominate our everyday conversations.

When the pandemic first arrived, I was glued to my television screen for days, anxiously watching continuous news coverage of the ever-climbing COVID-19-related hospitalizations and deaths in utter disbelief. At first, the people infected with COVID-19 lived far away - in other states or countries. However, after just a few months had passed, my close friends and extended family members began testing positive. The nightmare became a reality, and it was clear that COVID-19 was here for the long haul.

One of the most challenging parts of the pandemic has been feeling a complete loss of control. Suddenly, people’s financial security was imperiled when work hours were substantially reduced or jobs were completely lost. Many of those who were able to maintain employment had to quickly learn how to work remotely and utilize unfamiliar online platforms to effectively communicate with colleagues and clients. The pandemic has also impacted our educational structure. Students who traditionally attended school 5 days each week were unexpectedly required to learn

virtually, often launching parents/caretakers into the untrained role of classroom teacher.

We have all had to adjust in order to create some sense of normalcy and consistency in this ongoing COVID-19 world. However, even our newly established COVID routines can be disrupted in an instant with a telephone call or email confirming a close contact with a COVID positive colleague or family member, mandating an unexpected quarantine period at home. For most, the biggest contributor to this feeling of loss of control has been the impact on our physical and mental health. The reality of asymptomatic carriers of COVID-19 is particularly worrisome as we continually monitor our own status and the potential to infect others around us. If we contract COVID, will our symptoms be mild or severe? Will we recover quickly, or will we become COVID long haulers? Will we infect those in our households? Who will take care of our families or us? These questions are on our minds every day, creating unprecedented feelings of anxiety and helplessness. Is there anything that we can do to combat this sense of loss of control? The answer is yes; we can plan. The uncertainty of how COVID-19 may affect each person

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# P+P was a sponsor for 2021 AWL's *When There are 9k Run/Walk*

Each year, the Association for Women Lawyers (AWL) hosts *Women Judges' Night*, an evening of celebration and inspiration that (usually) brings together approximately 300 attorneys and judges from all around Wisconsin. Since it's not possible to gather in person this year, AWL instead held the first ever *When There Are 9k Run/Walk* virtual event, in which participants walked or ran a total of 9 kilometers (about 5.5 miles) wherever and whenever they chose during the week of March 15-21.

The title and length of this event were a tribute to the incredible and irreplaceable Justice Ruth Bader Ginsburg, who is famously quoted as having stated: "When I'm sometimes asked when will there be enough [women on the Supreme Court] and I say, 'When there are nine,' people are shocked. But there'd been nine men, and nobody's ever raised a question about that." Justice Ginsburg would have turned 88 years old on March 15, 2021, and AWL honored her by launching this event on her birthday. In addition to honoring women judges, and in remembrance of the esteemed Justice Ginsburg, the *When There Are 9k Run/Walk* will benefit the AWL Foundation's scholarship program for female law students attending Marquette University Law School and the University of Wisconsin Law School.

Petrie + Pettit was pleased to be able to serve as one of the sponsors of this inaugural event and P+P attorneys DAVE McCLURG, RENEE RUFFIN NAWROCKI and LAURA PETRIE participated.



## ANNOUNCEMENTS

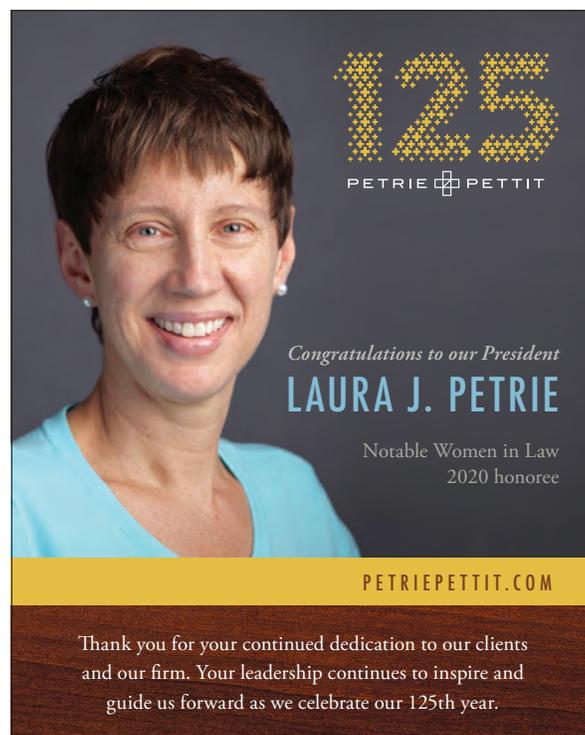
JENNIFER HAYDEN and TRISTAN PETTIT are co-authors, along with several other Wisconsin Landlord-Tenant law attorneys, of a new State Bar of Wisconsin PINNACLE publication entitled *Wisconsin Landlord-Tenant Manual*. The manual was published in January 2021.

Congratulations to RENEE RUFFIN NAWROCKI on her invitation to join the Fellows of the Wisconsin Law Foundation. The Fellows distinction is limited to 2.5% of the State Bar's total membership and was created as a special means to honor State Bar of Wisconsin members who have achieved significant accomplishments in their careers and have contributed leadership and service to their communities.

JIM PETRIE and LAURA PETRIE have been named 2021 Milwaukee 5 Star Wealth Managers in the area of estate planning. This 5 Star designation, with which Jim and Laura have been honored for multiple consecutive years, will be published in the July edition of *Milwaukee Magazine*.

TRISTAN PETTIT hosted another edition of his Landlord Boot Camp via Zoom livestream on February 13th. The next Boot Camp is scheduled for May 15, 2021.

LAURA PETRIE was named as a *Notable Women in Law* honoree by BizTimes Milwaukee.



Thank you for your continued dedication to our clients and our firm. Your leadership continues to inspire and guide us forward as we celebrate our 125th year.



# NEW CORPORATE TRANSPARENCY ACT

## IMPOSES NEW REPORTING REQUIREMENTS FOR MANY WISCONSIN SMALL BUSINESSES

On January 21, 2021, the U.S. Congress passed the Corporate Transparency Act of 2020 (“CTA”). As part of an effort to stamp down on the use of “shell companies” to evade anti-money laundering laws and other types of regulations, the CTA will require many small businesses to file reports with the federal government disclosing their owners.

### WHO DO THE CTA REPORTING REQUIREMENTS APPLY TO?

Generally, to any “reporting company,” which is defined in the CTA as any corporation, LLC, or other similar entity formed under the laws of a state, or formed in a foreign country but authorized to do business in the United States.

### WHAT INFORMATION MUST BE REPORTED?

The CTA requires that entities subject to the act identify each “beneficial owner” of the entity, which are defined as individuals that, directly or indirectly, (i) exercise substantial control over the entity, or (ii) own or control not less than 25% of the ownership interest of the entity. Companies must also disclose their “applicants,” which is defined as the individual that files the application to form the entity with any state or applies to register a foreign entity to do business in the U.S.

The full legal name, date of birth, current address, and a “unique identifying number from an acceptable identification document” (such as a passport or driver’s license number) must be reported.

### WHERE MUST THE INFORMATION BE REPORTED?

Entities subject to the CTA must file reports with the Financial Crimes Enforcement Network of the Department of the Treasury (colloquially known as “FinCen”). These reports will generally not be publicly available, and are only supposed to be used by certain government agencies for national security or law enforcement purposes.

### WHEN WILL THESE REPORTS BE REQUIRED?

After the Secretary of the Treasury implements regulations for the CTA, which is required to happen no later than one year from the enactment of the CTA, existing entities will have up to two years to file the necessary reports, and newly formed or registered entities will be required to file reports when they are formed or registered. Any changes to the reported information must be filed within a year of the date of such change.

### WHAT IF AN ENTITY FAILS TO COMPLY WITH THE CTA?

The CTA imposes civil and criminal penalties for willfully providing false or fraudulent information, or willfully failing to report complete or updated information.

*If you have any questions about how the CTA may impact your business, please email or call.*



David J. Espin

# PANDEMIC

## PROS

## CONS



Let's face it, the past year has been rough. And that's putting it nicely. But, as the saying goes, every dark cloud has a silver lining. And while COVID is, indeed, a mighty cloud there have still been some bright spots that found their way into our lives. Here are a few of those bright spots that helped keep our team together, even when we were all apart.

Has your pet(s) done anything funny or noteworthy during the pandemic?

Yes, but nothing that I would want to share with clients ; )

Have you learned a new skill/taken up a new hobby during the pandemic?

I started getting involved in birding. Set up feeders in multiple locations around my house. Learning about different Wisconsin birds and trying to identify them. Installed a bird feeder right outside my home office window so I can watch the birds while I am working.

Have there been any unexpected bright spots of working (mostly) remotely during the pandemic?

I have gotten to spend a lot more time with my son which has been nice. Instead of getting home at 8 pm most nights, I pick him up from school at 3:30 pm and have gotten to spend lots of quality time with him that I otherwise wouldn't have been able to. I have also gotten to spend a lot more time with my best friend and dog, Buddy Justice, who is getting up there in age, so the extra time has been very special. I have saved a lot on dry cleaning bills. Saved a lot of time not having to drive downtown.

What are you most looking forward to doing after (most of) the pandemic restrictions are lifted?

Just being able to not have to think about and worry about everything that I do and if it is safe or not. Although I'm not sure that will ever go away completely. Going out to eat and socializing with others.



TRISTAN  
PETTIT

Have there been any unexpected bright spots of working (mostly) remotely during the pandemic?

Not having a commute. I've gained extra time and cut back on traffic frustrations.

What are you most looking forward to doing after (most of) the pandemic restrictions are lifted?

Concerts! I miss my concert 'family' and seeing new venues.

SAMANTHA  
LIEDTKE

Did you get a new pet during the pandemic? Or has your existing pet(s) done anything funny or noteworthy during the pandemic?



Yes, our family purchased a turtle (Max). There is actually a funny story relating to the turtle. One afternoon, we placed the turtle outside on our patio area to get some sun, so that he could “bask”. We placed him in a makeshift cage with an open top. We went to check on him after an hour and realized he was gone. I searched the

back yard for over an hour but was unable to find him. Our back yard is fenced, so I wasn’t worried about him leaving the yard, but I was still puzzled on why I couldn’t find him. My family searched the next few days and we still weren’t able to locate him. We then thought perhaps a large hawk may have grabbed him or some other animal (we live in a rural area of the desert, so we thought this could be a possibility). We searched some more the following day, but then gave up as we had looked everywhere. Three weeks later I was cleaning out our garage, which is in the front of our house. As I was moving things I noticed what appeared to be our turtle. I touched it and it moved!! I was shocked and so was my family. He had somehow survived three weeks on his own and somehow made his way from our fenced in back yard and into our garage ... which is often closed. I still don’t know how he did that, but we were thankful to find him. It also had rained for the first time in months for a few days during that period, so I’m sure that’s how he was able to survive. He has been with us now for a month and is doing well.

Have you learned a new skill/taken up a new hobby during the pandemic?

I have been learning how to skateboard for the first time in my life. I don’t know why it took me this long to try it, it’s been really fun.

Have there been any unexpected bright spots of working (mostly) remotely during the pandemic?

No commute to work is nice! Also, there is much more time you get to spend with your family. Since the pandemic began, my work schedule hasn’t changed, since I was working remotely (here in AZ). Since the pandemic started, however, my children now are schooled remotely, so there is a change in that aspect. I do enjoy helping more with schoolwork, but can find it hard to do sometimes. I swear 3rd grade math sometimes stumps me now.

What are you most looking forward to doing after (most of) the pandemic restrictions are lifted?

I miss going to NBA games and cheering on the Bucks. Also, going to movies with the family and seeing live concerts. I am looking forward to enjoying those things in person again.

**JESSE  
SHEFCHIK**  
FROM ARIZONA

**STEPHANIE  
KENNEY**

Did you get a new pet during the pandemic? Or has your existing pet(s) done anything funny or noteworthy during the pandemic?

Thank goodness for my dog Tucker through all of this. He really made everything seem just a bit better.

Have you learned a new skill/taken up a new hobby during the pandemic?

I definitely did try a lot of new recipes. I also just did a lot more cooking and baking than I usually do.

What are you most looking forward to doing after (most of) the pandemic restrictions are lifted?

I just really miss seeing my friends and family. I miss the get togethers and going out to dinner. I’m really looking forward to festivals, concerts, sporting events, traveling and all the fun things that have been cancelled over the last year. One last thing I’m looking forward to is the day where I feel comfortable enough to where my family and I don’t have to “mask up” every time we leave the house.

**Laura  
PETRIE**



Has your existing pet(s) done anything funny or noteworthy during the pandemic?

Our black cat, Bean, is most happy when she is sitting on my work papers and/or laptop keyboard.

Have you learned a new skill/taken up a new hobby during the pandemic?

Played a lot of “beach” paddleball with Grace in our driveway.

Have there been any unexpected bright spots of working (mostly) remotely during the pandemic?

Our daughter, Grace, and her roommate, Margot, completed their college spring semester online from our house (instead of Portland, Oregon). We loved having them here with us but it wasn’t how they had hoped/planned to spend those months.

What are you most looking forward to doing after (most of) the pandemic restrictions are lifted?

Spending unmasked time with family and friends and eventually traveling the world again.

RENEE  
RUFFIN  
NAWROCKI



**Did you get a new pet during the pandemic? Or has your existing pet(s) done anything funny or noteworthy during the pandemic?**

Our family pets all live in our 100 gallon saltwater aquarium. During the pandemic, we added a Hawkfish, a Striped Sailfin Tang, and a Lemon Damselfish to our growing fish family.

**Have you learned a new skill/taken up a new hobby during the pandemic?**

During the pandemic, our family acquired an M. Schulz Co. upright player piano from a relative. I have enjoyed playing the piano music I learned as a child and teaching my husband and children basic music theory. Our new piano has created hours of joy and togetherness for our family. When it is safe, we are looking forward to taking piano lessons.

**Have there been any unexpected bright spots of working (mostly) remotely during the pandemic?**

While working remotely, I have spent less time in traffic, creating more time to spend with my family.

**What are you most looking forward to doing after (most of) the pandemic restrictions are lifted?**

My family enjoys gathering together to celebrate birthdays and holidays. When it is safe, I look forward to once again celebrating special occasions with my extended family in our traditional way – sharing delicious meals around a large table, giving big hugs, and making lasting memories.

ROGER  
PETTIT

**Have you learned a new skill/taken up a new hobby during the pandemic?**

Developing skills – “virtual” everything. Highly developed skills – mask wearing; human avoidance. No new hobbies.

**Have there been any unexpected bright spots of working (mostly) remotely during the pandemic?**

Working from home has greatly reduced the time it takes to decide what to wear to the office.

**What are you most looking forward to doing after (most of) the pandemic restrictions are lifted?**

Getting together with friends and family. Sharing the expense of a golf cart.

CHRISTA  
PELC

**Has your pet(s) done anything funny or noteworthy during the pandemic?**

Yes! Meet my newest furball, Clementine. I adopted her just before the Labor Day weekend, 2020. From the moment I brought her home, she made it clear that she was not adjusting to our lives – we were adjusting to her! She has the lungs of a banshee, the stomach of a horse and the spirit of an adventurer. She’s a door-dasher, too, so now we have a harness and she accompanies me to little trips throughout the building – to the mail room or to pick up the laundry downstairs. Whenever one of my neighbors sees me and this teeny tiny little kitten wandering the halls, their eyes light up (and, although I can’t see it, I’m assuming they’re smiling!). I like to tell them she’s my darlin’ Clementine, but I also call her my Toasted Marshmallow – see how she’s sugary white on the bottom, and has some toasted spots on top?

When I read through her adoption papers, I discovered that she was surrendered at an animal shelter in DuPage County, Illinois. But since Illinois animals shelters couldn’t accept any new strays at the time, a team from the Washington County Humane Society here drove down to pick her up. Doesn’t that warm your heart? I grew up in Illinois and adopted Mocha and Pacino in Illinois, when they were kittens. Knowing that our little Clementine has also taken the journey from Illinois to Wisconsin – she was meant to join and complete our little Wisconsin family.



CLEMENTINE

# ARE WORKPLACE VACCINATION POLICIES ADVISABLE?



Many employers are considering mandatory vaccination policies or incentivizing their employees to be vaccinated. Mandatory policies have not yet been tested, but flu vaccine programs have been upheld and it's likely that mandatory COVID vaccine policies will also be found permissible.

Mandatory vaccination policies must allow accommodations for employees who a) demonstrate that the vaccine constitutes a health risk for them; or b) object to the vaccine based on a "sincerely held religious belief." The employer must engage in an "interactive process" with any employee objecting on these grounds to determine if there is a "reasonable accommodation" that will allow the employee to continue working without creating an "undue hardship" for the business.

Accommodations might include one or more of the following: a) requiring the employee to continue to wear a mask at work even after most employees are vaccinated; b) eliminating an employee's marginal duties that require the person to be in the office or in the company of others; c) continued telecommuting; d) additional PPE; and/or e) revising other workplace policies.

Not all jobs will lend themselves to accommodations. The ADA allows an employer to exclude a person from the workplace if, even considering all "reasonable" accommodations, the employee would still pose a "direct threat" to the health and safety of others if allowed to continue working.

A mandatory policy should allow PTO for employees to obtain the vaccine. It is advisable to have the employee receive the vaccine from an *independent provider*, and then require that only proof of vaccination be submitted to the employer, absent any medical information. Information on the identities of those employees who have and have not been vaccinated should be secured like other employee medical information, and not be disclosed

without the employee's express, written consent. Employees subject to a mandatory vaccination policy are not eligible for exemption or accommodation based on political beliefs or doubts about the effectiveness or potential side effects of the vaccine. However, employees do have the right to engage in "protected concerted activities" which, in this context, could include protesting against a mandatory vaccination policy and communications among coworkers concerning such a policy.

Most employers seeking to encourage their employees to get vaccinated are likely to implement voluntary programs that may include incentives and added PTO. However, even a voluntary policy may be considered a "wellness program" subject to the EEOC's recently proposed regulations providing that employers generally may offer no more than "de minimis incentives," like small gift cards or water bottles, to encourage employees to participate. Some companies are minimizing the potential risk of running afoul of these regulations by offering a cash incentive to those who *either* provide documentation of receiving the vaccine *or* attend a training session regarding safety precautions to avoid the spread of COVID-19.

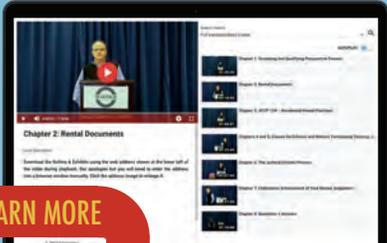
Employers are strongly advised to obtain written consent and acknowledgment of risk from participants receiving the vaccine under either mandatory or voluntary policies. Communications should be factual and avoid "editorial commentary" regarding the safety and/or desirability of the vaccine.

*If you have questions concerning the implementation of a Covid-19 vaccine program at your business, please feel free to email or call.*



David A. McClurg

Tristan's Landlord Boot Camp is now available as an on-demand video series!



LEARN MORE

[PETRIEPETTIT.COM/LANDLORD-BOOT-CAMP-ON-DEMAND](http://PETRIEPETTIT.COM/LANDLORD-BOOT-CAMP-ON-DEMAND)

## USE ESTATE PLANNING TO REGAIN CONTROL ... continued from front cover

confirms the importance of completing your estate planning documents to ensure that you remain in control of what happens to you, your loved ones, and your assets should you become legally incapacitated or even pass away.

For over 125 years, Petrie + Pettit S.C. has assisted generations of Wisconsin families with preparing and completing their estate plans, and the COVID-19 pandemic has not stopped us from helping our clients regain control within their lives. Even during the

pandemic, Wisconsin law requires that many estate planning documents be witnessed and notarized in person. This certainly has posed challenges during this new era of social distancing, however, P+P has taken measures to help clients execute their original estate planning documents in a manner that both complies with Wisconsin law requirements and promotes the safety and wellbeing of all. Like the rest of the world, our firm has to pivot and expand our traditional practices to offer not only in-office signing conferences (complete with masks, clear plastic table dividers, hand sanitizer and strong cleaning products), but also to include porch signings, hospital signings, and other outdoor signing options as needed under the circumstances. We are committed to keeping you safe and working within your comfort zone.

*If you have any questions regarding your estate planning matters, whether about creating an entirely new estate plan or updating your existing documents, please contact us.*

**A HEALTH CARE POWER OF ATTORNEY (HCPOA)** allows you to name the individual(s) you would like to make health-related decisions for you should you become legally incapacitated.

**A GENERAL DURABLE POWER OF ATTORNEY (GDPOA)** for financial matters allows you to name the individual(s) you would like to make financial-related decisions for you – either right away or in the future if you become legally incapacitated.

**A HIPAA AUTHORIZATION** allows you authorize the individual(s) you would like healthcare facilities to provide information about you, your condition, and your care if requested.

**A LAST WILL AND TESTAMENT** allows you to name the individual(s) you would like to act as legal guardians for your child(ren), who you would like to administer your estate, and direct how you would like your assets distributed should you pass away.



Renee R.  
Nawrocki