

Seufert Law Offices, PA We'll Get You Through It

### From the Captain's Log Heavy Weather Passage



Franklin has a Jan 1st whitewater event. Outdoor New England ONE located in Franklin NH is the prime sponsor, but many other area establishments participate. There is food and vendors and the big tent, but the main attraction are the crazy souls that suit up and go down the river in kayaks and rubber rafts. Having gone and viewed the crazies come down the river for a few years, and seen them get out of the river with icicles dripping from their hair, hats and beards, but with smiles ear to ear, I figured that someday I might try. And on January 1, 2024 I decided it was time. Over the Holidays I extended an open invitation to my 5 children and 10 grandchildren (well not all as some are still small) that I would foot the cost if any wanted to join me. I got a less that warm reception with one of my children telling me that he would rather have his "man parts" stuck in a bear trap before he'd go down the river in frostbite conditions. Luckily one of my more adventurous daughters opted in so she and I suited up in the morning and took the plunge. We had (2) guides assigned to our group of 8 hearty souls and jumped into their transport van to bring us to the starting portage. We put the rafts into the water and were given some instructions on "all ahead full", "all reverse full", and "left rowers forward" and right rowers backwards" then off we went down the river.

If I said I was warm and toasty in my wetsuit and attire I'd be lying, my feet got a bit cold, and my hands turned numb on the 1st trip. Before the portage for the 2nd of the trips down the river one of the guides saw me trying to warm my

hands and ran back to their store to get me a different set of gloves, the 2nd run was much warmer as a result. Both trips down the river took about ½ hour and seeing the river from a raft is much different than from the bleachers. When we ended our trips both my daughter and I had ear to ear smiles, fortunately the weather that day was hovering above freezing so we didn't have head to toe icicles. My wife got a shot of us going through the last rapids.

Later that day I sent my daughter an old USCG photo of "heavy weather passage" – she got a laugh. •

# February / March 2024 News



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### How Long Does Probate Take?

Any time you lose a loved one it can be difficult as you cope with your grief and try your best to move forward.

However, things can get a bit more complex (and possibly even confusing) if you've been named as executor of that person's estate. If that happens – and especially if you've never served in such a role – you'll likely have many questions about what the probate process entails, including how long it will take.

Simply put, probate is the process of transferring legal title of the decedent's property to the rightful beneficiaries or heirs. Unfortunately, there is no hard and fast rule for the time it takes to complete probate. In fact, it can take anywhere from several months to several years.

There are many factors that can impact the length of time probate takes to complete, including whether:

- Was there a Last Will and Testament.
- Are there creditor claims.
- Is property that needs to be sold.
- Does the estate have federal or state tax liabilities.
- Are there disputes among the heirs or beneficiaries.
- Is someone challenging the Will.
- Can the beneficiaries or heirs be located.
- Are the beneficiaries or heirs cooperative.
- Is the probate court backlogged with other estates.

The good news is, even if you are new to the probate process, you do not have to go at it alone. For more information and a consultation with an experienced probate and trust attorney, please contact our office. We'll be glad to help you navigate your role as executor. •

Feb. 2 Groundhog Day

> Feb. 11 Super Bowl

Feb. 13 Fasnacht Day

Feb. 14 Valentine's Day

Epruary 2024 Notable Deres

Feb. 14 Ash Wednesday

Feb. 19 Presidents' Day

Feb. 29 Leap Year's Day

### Love at the White House

In 1864, when future U.S. president Grover Cleveland was 27 years old, Oscar Folsom, Cleveland's longtime friend, and his wife Emma became the proud parents of a baby girl, Frances. Little did anyone know that baby Frances would become Cleveland's bride (and First Lady) 21 years later.

Cleveland gave the Folsoms their first baby carriage and was a doting honorary uncle throughout Frances's childhood. When Oscar died in a carriage accident in 1875, Cleveland became the administrator of the Folsom estate and handled details of Frances's education.

When Frances left home for Wells College in New York, Cleveland sought and was granted permission from Emma to write her — and kept her dormitory room stocked with flowers. Both sides of the family were fully on board with the relationship. Only Frances's college roommate objected, thinking Frances could do better. Age disparity wasn't uncommon in the 1880s, as the Civil War had robbed the nation of hundreds of thousands of young men.

Bachelor Cleveland landed in the White House in 1885. His sister Rose served as First Lady until his marriage on June 2, 1886, following a 10-month engagement. Reporters had been barred from the first-and-only presidential wedding at the White House, so they hounded the newlyweds as they honeymooned in Deer Park, Maryland – 19th-century paparazzi.

Though the origins of the Clevelands' marriage have raised some eyebrows throughout the years, the Clevelands went on to have five children and were devoted to each other until Grover's passing in 1908. Their first child, Ruth, had a candy bar named in her honor: Baby Ruth.

Frances remarried five years later, becoming the first presidential widow to do so. She died in 1947 and was buried next to her first true love in Princeton, New Jersey. •

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## Injury Compensation and the Taxman

Some people wonder if personal injury (PI) settlements and awards are subject to taxes at the state and federal levels. The answer? It depends.

Let's start with the good news. Personal injury compensation is generally not regarded as income, as it's *replacing* something that was "lost" due to acts of a negligent party. Loss of quality of life and pain and suffering as a result, medical bills, etc. But there are exceptions. Following are common aspects of PI compensation that can be taxed:



Lost wages. If an injury prevented (or prevents) you from working, you lost income. However, since those wages normally would have been taxed had the injury not occurred, they can be taxed as regular income when they are specifically identified as part of an injury compensation.

**Punitive damages.** In rare circumstances, a plaintiff is awarded punitive or exemplary damages on top of compensatory damages when willful, wanton, or reckless behavior led to injury or death. These damages are intended as punishment for the wrongdoer to deter similar actions or behavior in the future. As such, punitive damages are generally taxable.

**Interest.** Sometimes PI compensation is spread out in multiple future payments spanning several years. If not done correctly this interest can become taxable income.

**Some instances of noneconomic damages** (a.k.a. "pain and suffering"). Federal and state taxes might need to be paid on noneconomic damages if you claim pure emotional distress but not accompanied to an actual physical injury — for example, you witnessed your wife or child killed in an auto crash or in a mass murder. They sustained the "physical injury" but you just the horror of the "witnessing" that, your emotional damage claim can be taxable.

If you are injured due to someone's negligence, contact our firm. We will fight to attain rightful compensation for your injuries.