

From the desk of Jeanne M. Kerkstra, Esq., CPA

**Viewpoint
After Death, Out of Date is Too Late**

For Illinois residents, your estate plan is not complete if you do not have an Appointment of Agent to Control Disposition of Remains. Alternatively, if you have not heard of this form, your estate plan may be out of date.

The form "Appointment of Agent to Control Disposition of Remains" allows an individual to retain control of one of the last finishing touches of his life, e.g., where he is going to be laid to rest and in what manner such as cremation. These can be hotly contested issues. Some of the more high profile disposition of remains disputes include:

Keith Richards' dad. Keith stated, whether truthfully or not, that he "couldn't resist grinding him [his deceased father] up with a little blow....He went down pretty well." Chalk one up for show biz showmanship.

The godfather of soul, James Brown. After his unexpected demise in December of 2006, there was a fight between his children from previous marriages and his "wife". [A question remained as to whether or not his "wife" was indeed his legal spouse because they had not gotten remarried after her annulment to her previous husband.] The children and his "wife" have only decided on a temporary burial site, e.g., in a crypt at the home of one of his daughters. However, this is not to be his last resting place. Indeed his family envisions converting his estate into an attraction similar to Graceland.

Anna Nicole Smith. Does her heart belong in Texas or in the Bahamas? One will never know. However, the dispute as to where she was to be laid to rest proved to be quite a media circus.

The Appointment of Agent to Control Disposition of Remains allows you to appoint someone to carry out your final wishes. As with any estate planning document, it is necessary to revisit your choices including who is to act as your agent.

If you don't have one of these forms, it's time that you do, and it is also a good time to review your complete estate plan. Also, now that April 15 (although this year technically April 17) is upon us, it is a good time to revisit your current estate plan not only for estate tax implications but income tax implications as well.

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