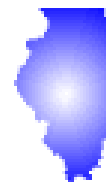


**IGA**



**ILLINOIS GUARDIANSHIP ASSOCIATION**

160 North LaSalle, Suite S-500, Chicago, IL 60601  
312-793-5900 phone  
312-793-4311 fax

**PRESIDENT’S MESSAGE:**

As we face a new year, our challenges remain in front of us. Many question the need for legislation regarding certification/registration of guardians of more than two non-relatives. As we look to the literature and studies of the past and to the new recommendations of the 2004 Wingspan, the message rings the same. Many other states in the nation have already past legislation regarding certification/registration of guardians and/or they are in the process of doing so. The current issue of the NGA publication reports that Alaska’s new law requires guardians and conservators to be licensed (Winter 2004). Other states like California are currently working on the legislative movement. Arizona has required a comprehensive certification program for private, professional guardians and conservators since 1998.

Here in Illinois in 2001, Equip for Equality issued the Illinois guardianship reform project: Executive summary. In Recommendation IV, the report states “Public and private guardians service programs: Ensuring a sufficiency of guardians . . . recommendations include . . . establishing a certification program for professional guardians in Illinois” (p. 5). Furthermore, at the IGA annual meeting in Springfield on April 23, 2002, John Wank prepared and discussed a Wingspan Summary for the Illinois Guardianship Association; in which Wingspan’s- The Second National Guardianship Conference (2001) recommended under

item V., 46: “Professional guardians-those who receive fees for serving two or more unrelated wards-should be licensed, certified, or registered. They should have the skills necessary to serve their wards. Professional guardians should be guided by professional standards and codes of ethics, such as the National Guardianship Association Code of Ethics and Standards of Practice” (p. 7).

The Wingspan 2004 conference, which was held in conjunction with the Mega –Conference of the NGA, NAELA, and NCPJ in Colorado Springs in November, also continues to encourage states to address legislative changes regarding certification/registration of guardians. We, the IGA do have a legislative committee lead by John Erbes of the Southern Illinois University Law Clinic. His committee is busy drafting model language for legislative change here in Illinois, but that is only the beginning of the process.

If we, the IGA, are serious about a commitment to change Illinois Probate Law, it is going to take a group effort to accomplish our long-term goals. We will need to rally support and encourage other associations to become involved. We will need to identify a legislative supporter, and we will need to continue to educate the public about professional guardians and what it means to be a guardian.

Cathy Goebel, President  
Illinois Guardianship Association

**IGA Board of Directors**

**President** Catherine Goebel MA, MS Ed, RG-NGF    **President-Elect** Benjamin Brown JD    **Vice-President** John Erbes JD  
**Treasurer** Sandra Hayes RG-NGF    **Secretary** Gina Rossi RG-NGF

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William Scheidemantel JD, RG-NGF    Sue Sherock, Cook Co. OPG

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**IGA COMMITTEES**

You are encouraged to contact the following committee chairpersons with your questions and suggestions or to volunteer your talents by participating in the important work of the IGA.

**Community Education & Training** – Ben Brown,  
[benbrown@lollaf.org](mailto:benbrown@lollaf.org)

**By-Laws and Standards** – Susan Hagrelius,  
[shagrelius@gac.state.il.us](mailto:shagrelius@gac.state.il.us)

**Legislation** – John Erbes, [erbes@siu.edu](mailto:erbes@siu.edu)

**Finance and Membership** – Sandy Hayes,  
[shayes@gac.state.il.us](mailto:shayes@gac.state.il.us)

**Newsletter** – Bill Scheidemantel,  
[bscheidemantel@gac.state.il.us](mailto:bscheidemantel@gac.state.il.us)

**Website Development** – Helen Godlewski  
Brownfield, [hgodlewski@gac.state.il.us](mailto:hgodlewski@gac.state.il.us)

**Conference Planning** – Gina Rossi,  
[grossi@gac.state.il.us](mailto:grossi@gac.state.il.us)

**Board and Officer Nominations** – Perry Patterson,  
[perry0441@aol.com](mailto:perry0441@aol.com)

**Helpful Websites**

- <http://www.guardianship.org/> The National Guardianship Association
- <http://gac.state.il.us/> The State of Illinois Guardianship and Advocacy Commission.
- <http://www.publicguardian.org/> The Cook County Public Guardian's website.
- <http://www.illinoisbar.org/> The Illinois State Bar Association website
- <http://www.equipforequality.org/> Equip for Equality Inc. the designated Protection and Advocacy agency for people with disabilities in Illinois.

**GUARDIANSHIP FUNDAMENTALS Q & A:  
WARDS AND INCOME TAXES**

**Important:** Guardians not well versed in the tax code should consult an experienced professional regarding the provisions of the law. The following exchange is intended to help guardians formulate informed questions for further discussions with their own tax advisors.

**Q Do wards have to file income tax returns, and if so, under what circumstances?**

**A.** Persons under guardianship are subject to the same rules for filing federal and state income tax returns that apply to all individual taxpayers –the same filing thresholds, the same forms, the same deadlines, etc. There is no separate or special tax return required just by virtue of being under guardianship. If the ward received enough income during the year to require the filing of a tax return, one should be prepared for the ward.

**Q. Are guardians responsible for filing tax returns for their wards?**

**A.** A guardian of estate, or any guardian who manages taxable income for a ward during the tax year, is responsible for preparing and filing any required return, and for paying from the ward's funds any taxes due. Payment of the costs of tax advice and tax return preparation from the ward's funds is usually allowed by the probate court. An estate guardian would also be responsible for paying quarterly estimated income tax, if the ward has a substantial enough income to necessitate such payments.

**Q. Is a guardian personally liable for the ward's income taxes?**

**A.** As with any other debt of a ward, a guardian is not personally liable for the ward's income taxes, unless the guardian specifically agrees to be personally responsible, or if the guardian mismanages the ward's estate to such an extent that the ward has insufficient funds to pay taxes owed.

**Q. Must the guardian of person file a tax return for his or her ward?**

**A.** A guardian of person only who manages no taxable income for the ward has no legal duty to file a return. Typically, if a ward has only a guardian of person, and no guardian of estate, it is because the ward has such a negligible estate or such a small taxable income that the ward is below the threshold for filing, and guardianship of the estate was deemed unnecessary.

**Q Are there situations where a guardian should file a tax return even if the ward had too small an income to require one?**

**A.** A return should be filed when the ward is entitled to a refund. The typical situation is when the ward is employed part-time and had taxes

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withheld from wages, or is entitled to a refundable credit, such as the Earned Income Credit.

**Q. What sorts of information should a guardian keep track of for tax purposes?**

**A.** Any guardian managing a ward's estate, income or assets is obligated to collect and keep records of the ward's finances, including tax documents relating to all sources of income, such as W-2s for wages, and 1099s for interest income, pensions and other benefits received by the ward. The guardian should also keep track of expenses, some of which may be deductible, such as mortgage interest paid, real estate taxes paid, the cost of medical or nursing care, and the like. The guardian should provide his or her mailing address to all banks, pension boards, and organizations that would

provide tax documents and related financial information regarding the ward.

**Q. How is the guardian/ward relationship indicated on the tax return?**

**A.** The guardian typically signs the return for the ward, indicating his or her authority as guardian. A photocopy of the Letters of Office, or of the court order of guardianship, should be attached to the return, and should suffice as proof of the guardian's authority.

**Training Committee -  
Community Education  
and Outreach**

The Illinois Guardianship Association (IGA) offers free guardianship training to human services provider agencies and other groups throughout the state. Nationally certified

The IGA Newsletter is now a quarterly publication.  
The next issue will be published in April 2005.  
Send articles, questions and suggestions to Bill Scheidemantel via e-mail  
[bscheidemantel@gac.state.il.us](mailto:bscheidemantel@gac.state.il.us)  
or fax 217-892-4598

Upcoming Events

**2005 ILLINOIS GUARDIANSHIP ASSOCIATION ANNUAL MEETING**

**The Illinois Guardianship Association Annual Meeting and Conference**  
**April 25, 2005, in Room C-500**  
**Michael Bilandic Building,**  
**160 North La Salle Street, Chicago.**

The Conference will include panel discussions focusing on multi-religious and multi-cultural issues in guardianship. A complete agenda will be available within the coming weeks.

**Contact Gina Rossi at 312-793-5900 with specific questions.**

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**ADVERTISING OPPORTUNITIES:**

**Newsletter:** The newsletter is printed quarterly and offers your business direct exposure to over 200 guardians and other professionals and service providers interested in guardianship of disabled adults.  
**Cost:** \$25.00 for business card inclusion, \$75 for 1/4 page, \$150 for 1/2 Page

ILLINOIS GUARDIANSHIP ASSOCIATION  
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Chicago, IL 60601

**TIME TO RENEW YOUR IGA MEMBERSHIP**

Renewal notices for 2005 have been sent to all IGA members. If you have misplaced your notice, clip out the form below, update your contact information, and mail it with your dues:

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**Illinois Guardianship Association**  
**160 North LaSalle, Suite S 500**  
**Chicago, IL 60601**

**Total Amount Due (check one):**

- \$75 Illinois Guardianship Association member only**  
 **\$25 Member of the National Guardianship Association & Illinois Guardianship Association**  
 **\$25 Family, Consumer, Student, Non Professional**  
 **\$2,000 Corporate, Non Voting Member**

**Name:** \_\_\_\_\_

**Company/Agency Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

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**City**\_\_\_\_\_ **State**\_\_\_\_\_ **Zip**\_\_\_\_\_

**Phone**\_\_\_\_\_

**Fax**\_\_\_\_\_

**Email**\_\_\_\_\_

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I would like to work on the following committee, Please contact me:

Community Education and Training\_\_\_ Conference Planning\_\_\_

By Laws and Standards\_\_\_ Legislation\_\_\_

Website Development\_\_\_ Newsletter\_\_\_

Finance and Membership\_\_\_ Nominations\_\_\_

**JOIN THE IGA!**

If you are not yet an IGA Member, complete this application or contact  
Sandra Hayes at 708-338-7500 or [shayes@gac.state.il.us](mailto:shayes@gac.state.il.us)