



LAW TIPS

One of the pleasures of practicing law is helping people resolve legal questions they come face to face with in their lives. Some of these situations are pleasant – such as selling your house for a profit or buying your dream home – while others cause various levels of anxiety – such as when someone owes you money or when you have been charged with a crime. We hope these law tips will entertain as well as enlighten you. **PLEASE REMEMBER** these are only tips and no legal decision should be made without first obtaining advice specific to your particular situation.

CAMPBELL'S SOUP & EVERYTHING TO MY KIDS

They tore down the giant Campbell's soup can in Trenton, New Jersey, recently, ending an era in manufacturing if not in culinary standards (they're still making the soup somewhere else). The original Mr. Campbell, who lived in Trenton, New Jersey, was the victim of lawyers who were "too smart." They advised him to buy a house across the river from Trenton in Philadelphia so that when he died the lawyers could claim Mr. Campbell died a resident of Pennsylvania where death taxes were lower. Unfortunately, when Mr. Campbell died, New Jersey claimed he died a resident of New Jersey. Two cases were started, one in each state's court system. Each case went up to the supreme court for each state. Both states claimed their state was the residence of Mr. Campbell at his death. Each supreme court concluded that Mr. Campbell had died a resident of its' respective state.

When the case got to the Supreme Court of the United States, everyone expected the Court to settle the issue by declaring a winner. After all, how could he die a resident of two states? Unfortunately for Mr. Campbell's heir's, the learned Justices ruled that each state could claim Mr. Campbell as its resident, and his estate ended up paying death taxes to both Pennsylvania and New Jersey (not to mention the lawyers' fees involved).

The object of careful planning is not to be too clever but to avoid as many future problems as possible. While you may not deal with mega fortunes, you do occasionally sign contracts and make agreements. The time to fix that contract is before you sign it. The time to work out future problems with your new business partner is before you go into business, not afterwards when you're too busy trying to make a dollar.

The same holds true for wills. *Another* man from Pennsylvania (assuming Mr. Campbell died a resident of Pennsylvania) left a considerable estate to his children. Someone not named in the will challenged the children's right to the father's estate. The court decided that the will met all the necessary requirements: it was in writing, acknowledged by the father, and witnessed by two persons. The reason the will went to court was because the father had written it. The entire will read: "I leave everything to my kids." The court concluded that "everything" meant everything and "kids" meant children. The kids won in that case, but proper drafting would have prevented the will from ending up in court and costing everyone a lot of time, stress and money.

Having a valid will that disposes of your property as you wish is an important document these days. Living wills have also come into vogue and are also important. Living wills are not really wills, since they are a declaration of your intentions about treatment if you are terminally ill and go into effect when you sign them. Wills only go into effect when you die. Nonetheless whenever you are considering signing a document, make sure you understand it and think about all of its ramifications before you sign.

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