

Of Death and Taxes

By PAUL A. METZLER

Benjamin Franklin observed in a 1789 letter to French physicist Jean-Baptiste Leroy that “in this world nothing can be said to be certain, except death and taxes.”

This witticism has survived the test of time, and for good reason. As your clients hurry to get their tax documents together, it’s also a good time to remind them to get their other important paperwork in order.

April 16—the day after the national tax deadline—has been established as National Healthcare Decisions Day (NHDD) to encourage every American to complete advance directives, healthcare choices written in advance so that medical caregivers and family members will know what choices the person wants if unable to communicate those wishes.

If you are age 18 or older in New York state, your family and friends are not automatically allowed to make decisions for you if you are unable to do so. This is why the legal authority provided by advance directives documents is so important. While older citizens often complete these documents during routine hospital admissions, it is important for young adults to take the initiative and complete advance directives. Accidents and other emergencies can suddenly place anyone of any age in a vulnerable state.

There are two important forms of advance directives: a “health care proxy” identifies the person(s) selected to speak on your behalf if you are unable to make those wishes known during a medical emergency. A “living will” documents what kinds of medical treatments you would or would not want at the end of life.

Many national groups, including the American Association of Retired Persons, the American Medical Association, the American Bar Association, the National Hospice and Palliative Care Association and the National Academy of Elder Law Attorneys are participating in this year’s event.

To share information with your clients, please point them to DecideYourCare.Org (www.decideyourcare.org) or request literature from NYC.Org to give to them with their tax filing papers. NYC.Org is a non-profit alliance of metro-NYC healthcare and community organizations promoting advance healthcare decision making. Its Web site features information about the U.S. Living Will Registry, which is a free service through the New York Legal Assistance Group to register and electronically store advance directives, making them

available 24 hours a day to health care providers nationwide.

Nothing prevents the predictable certainty of taxes and the ultimate inevitability of death. Yet members of the New York State Society of CPAs can use their trusted relationship with tax clients to educate and encourage the importance of advance directives.

Paul A. Metzler is vice president of DecideYourCare.org, a coalition nonprofit organizations dedicated to promoting advance healthcare decision-making. He can be reached at 212 609-1979 or paul.metzler@vnsny.org.

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