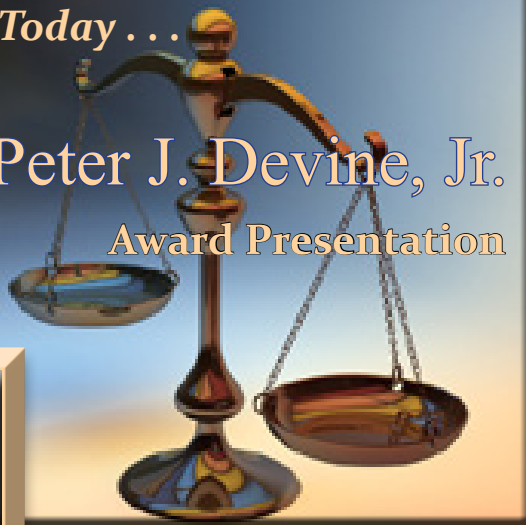
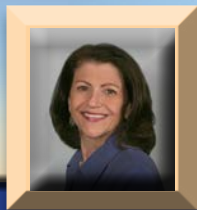


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Award Presentation



2017 Recipient
Brenda Lee Eutsler

February 21, 2018 • Woodcrest Country Club

Law School Scholarship Applications Due February 28

Each year the Bar Foundation presents a number of scholarship awards to deserving law school students. Applications are accepted from **September 1st through February 28th**. Applications must be received at Bar Headquarters no later than the **February 28th** deadline to be considered. Recipients will be notified in April, and awards will be presented at the Cocktails & Conversation Bench Bar Cocktail Party in May.

For information about available law school scholarships, visit our website at www.camdencountybar.org and click on the blue "Scholarships" tab on the left side.

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The Use of Medial Evidence in the New Jersey Division of Workers' Compensation

By Alan L. Schwalbe



The benefits available to an injured worker under the New Jersey Workers Compensation Act, as required under Title 34 of the New Jersey Statutes, provide medical care, temporary disability, (wage continuation benefits) and, in appropriate cases, permanent partial disability or permanent total disability

benefits to individuals who sustain injuries that arise out of and in the course of their employment. The New Jersey Division of Workers Compensation, (hereinafter referred to as the "Division"), is a part of the Executive Branch of the New Jersey government. The Rules governing the Division were and are designed to provide these limited benefits, referred to above, in an expeditious fashion. However, as in many legal affairs, New Jersey Workers Compensation claims are inherently adversarial in nature and, as a result, these claims are often disputed, and need to be resolved by way of litigation before the courts that are under the supervision and guidance of the Division. These litigated matters are designed to be streamlined, so the beneficent purposes of providing these benefits afforded under the New Jersey Workers Compensation Act may be achieved without protracted litigation. A relaxation of the requirements under the New Jersey Rules of Evidence, governing the courts in the State of New Jersey, is intended to help accomplish the expeditious resolution of any disputed claims so as to provide benefits in an expedited fashion.

Evidence is the available body of facts or information indicating whether a belief or proposition is true or valid. The New Jersey Rules of Evidence (N.J.R.E.) provide guidance on how evidence may be presented in New Jersey court proceedings. While N.J.R.E. 101 (a) (3) provides that, with the exception of evidentiary issues relating to privilege, proceedings before the Division of Workers' Compensation shall not be governed by these rules, resolution of the substantive rights of the parties must be based upon legally competent evidence pursuant to N.J.S.A. 34:15-56. Competent evidence is evidence that is proper, relevant and admissible. Medical evidence is expert opinion evidence. Expert opinion evidence, pursuant to N.J.R.E. 702, is information, based upon scientific, technical, or other specialized knowledge, which, in a workers compensation claim, will assist the Judge of Compensation in understanding the medical facts that may be in issue in the workers' compensation proceeding. N.J.R.E. 703 provides that these medical facts or data in the particular case upon which an expert bases an opinion or inference may be those perceived by or made known to the expert at or before the hearing. If of a type reasonably relied upon by experts in the particular field in forming opinions or inferences upon the subject, the facts or data need not be admissible in evidence.

While most workers' compensation claims are neither complicated nor contentious, the more medically complex a case becomes, the more

(Continued on Page 8)

THE DOCKET

Tuesday, February 13

Young Lawyer Committee Meeting

12:30 – 1:30pm

Bar Headquarters

Thursday, February 15

Marketing for Legal Professionals & Law Firm

4:00 – 6:15pm

Tavistock Country Club, Haddonfield, NJ

Wednesday, February 21

CCBA Board of Trustees Meeting

4:00 pm

Bar Headquarters

Wednesday, February 21

Hon. Peter J. Devine, Jr. Award Presentation

6:00 – 9:00pm

Woodcrest Country Club, Cherry Hill, NJ

Thursday, February 22

Bridge the Gap - NJ Basic Estate Admin

Newly Admitted Attorneys

3:00 – 6:15pm

Tavistock Country Club, Haddonfield, NJ

Saturday, February 24

5th Annual Cook-Off

6:00 – 10:00pm

American Legion Post #371, Gibbsboro, NJ

Wednesday, February 28

Marketing Through Social & Electronic Media

12:00 – 2:15pm

Tavistock Country Club, Haddonfield NJ

Tentative agenda for February 21, Trustees Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4 pm, at Bar Headquarters. All meetings are open to the membership. Anyone interested in attending should notify and confirm their attendance by calling Bar Headquarters at 856.482.0620.

- I. Call to Order
- II. Minutes from Previous Meeting
- III. Treasurer's Report
- IV. President's Report
- V. Executive Director's Report
- VI. Membership Committee Report
- VII. Young Lawyer Committee Report
- VIII. Standing Committee Reports
- IX. Foundation Update
- X. NJSBA Update
- XI. New Business (if any)
- XII. Old Business
- XIII. Adjourn

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Brian Carney

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Kenneth Raynor

Law Office of I. Dominic Simeone
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Cherry Hill, NJ 08002

Public (2)

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Barry K. Sullivan

Camden County Prosecutor's Office
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Camden, NJ 08102

THE BARRISTER

Published monthly, except July and August, by the Camden County Bar Association.

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Views and opinions in editorials and articles are not to be taken as official expressions of the Association's policies unless so stated, and publication of contributed articles does not necessarily imply endorsement in any way of the views expressed.

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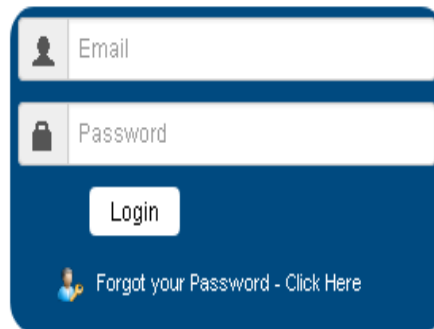
THE POWER OF THE PORTAL

Last spring the Association launched a new member management system which includes a **personal member portal** for all CCBA members. We strongly encourage you to take advantage of your member portal and all it can do for you – update your contact information, register and pay for upcoming Events / CLE programs, make dues renewal payments, download the monthly digital Barrister and inserts, view a record of all CCBA events and seminars attended, and more! It’s easy to get started by following the instructions below:

Go to:	https://camden.intouchondemand.com
User name:	the email address we have on file
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Sample – Login Screen


[Login Here.](#)




To renew your membership, click “**renew your membership now.**” To register for an event, click “**View the Events Calendar**” to locate the event you are interested in attending. To open the digital Barrister click on “**The Barrister**” under “**Publications & Forms.**”


Sample – Home Page Screen

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By Eric G. Fikry

PRESIDENT'S PERSPECTIVE

Awe Inspiring

I am pleased to report that the transition of the *The Barrister* to its new electronic format has been highly successful, and that the overwhelming majority of the feedback we've received has been very favorable. The Board's decision to convert to an online magazine, or as its sometimes referred "e-zine" format, was a carefully considered one, in which many concerns and viewpoints were considered over a period of two years. Ultimately, the conversion to the online format was determined to be the right thing to do for the Association in the long term. The costs associated with preparation, reproduction and postage were consistently among the Association's largest expenses from year to year, and it was no longer in the Association's interest to continue to incur these expenses given the availability of other substantially less expensive, robust digital publishing options.

While the evidence supporting making the transition was relatively clear from a purely financial standpoint, it was a difficult decision nonetheless because many on the Board, including myself, have had the good fortune of having served as a Board Member or Officer for long enough to remember when *The Barrister* adopted the glossy magazine format, which was a substantial improvement over the newspaper-style publication that existed previously. The difference in quality between the old and new formats at that time was striking, and that particular enhancement of the magazine was the right decision for the Association and its members at that point in time. We were proud to be able to provide members with a high quality, professional magazine that was befitting an organization like the CCBA. We will all miss having a physical copy of *The Barrister*, but the burdensome costs associated with production, coupled with the technological improvements in online publishing make the conversion to an electronic format the right decision for the Association now.

The Barrister's new e-zine format also provides members with significant improvements in interactivity and convenience. For example, the magazine is searchable, has a table of contents with hyperlinks to the various features, is annotatable, and is downloadable for offline viewing. Similarly, the new *Barrister* also provides the Association's Partners in Progress and advertisers greater value by affording them the opportunity to embed hyperlinks to websites and e-mail addresses in their advertisements, as well as added convenience for our members.

The enhancements to *The Barrister* complement other technological improvements that have been made to the CCBA website. Attorneys seeking to become members, and existing members who want to renew their memberships can now do so online. Similarly, it is now also possible to register and pay for CLE programs online. You can view the flyer describing the program, register and download a meeting invitation so the event is entered on your calendar all from the CCBA website. If your preference is to have your assistant handle these types of tasks, you can simply forward a link, or have your assistant search for the programs in which you are interested on the CCBA website. If you prefer to continue registering for CLE programs via mail or fax you are

still able to do so. You can similarly still pay by check as well. Just print out the flyer and send it in with your payment. For some time now, the CCBA website has also offered members the ability to view CLE programs online as well. The added functionality to the Association's website and *The Barrister* doesn't limit or compel members to change the way they do things, but it does allow those members who prefer to handle these tasks electronically the opportunity to do so.

These recent changes were made in order to protect the Association's financial health by reducing costs, while simultaneously offering both members and supporters alike greater value, efficiency and opportunity. It is our objective to ensure that the Association continues to be relevant and an important resource to assist you in representing your clients and building your practice. We are working on additional innovations to provide members with new tools, information and programming that will help you going forward, and we welcome any suggestions, recommendations or ideas our members may have as to how we can improve.

This is your Association, so please feel free to engage with us to help us better serve you.



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MEMBER ON THE SPOT



NAME: Christopher J. Keating
PRACTICE AFFILIATION: State of New Jersey Office of the Attorney General—
 Division of Criminal Justice
YEAR ADMITTED TO BAR: 2014
OTHER BAR ADMITTANCES: State of New York; United States District Court for the
 District of New Jersey.
PRIOR OCCUPATION: Teacher—Middle School Math and Social Studies.
RESIDENCE: Cherry Hill

HIGH SCHOOL: Saint Peter's Preparatory School, Jersey City, NJ, 2005

COLLEGE: Rutgers – New Brunswick, 2009

LAW SCHOOL: Seton Hall Law, 2014

WHAT LED YOU TO A LEGAL CAREER: I wanted to be a legal advocate for others.

BEST PERSONAL/PROFESSIONAL ATTRIBUTE: I think it is my work ethic.

GREATEST FAULT: I have an insatiable appetite for pizza.

WHAT I DO TO RELAX: I spend a lot of time reading, mostly non-fiction.

HOBBIES: Reading, playing the saxophone, serving as the attorney advisor for Cherry Hill West.

FAVORITE RESTAURANT: Gambino's Italian Eatery in Cherry Hill.

FAVORITE TELEVISION SHOW: *Game of Thrones*.

FAVORITE MOVIE: I do not have an overall favorite, but I probably quote Step Brothers more than any other movie.

FAVORITE AUTHOR/BOOK: As much as I read, I do not have a favorite book or author.

FAVORITE VACATION PLACES: Costa Rica

FAVORITE MUSEUM: National Constitution Center

FAVORITE WEEKEND GETAWAY: Belmar, NJ

ENJOY MOST ABOUT PRACTICING LAW: I enjoy the challenges of thinking through complex legal issues and developing strategies for litigating cases.

WHEN AND WHERE HAPPIEST? When hanging out with my family.

CHERISHED MEMORIES: Arguing before Supreme Court Justice Sonya Sotomayor in the final round of the Seton Hall Law Gressman Moot Court Competition in 2014.

GREATEST FEAR: Not living up to my potential.

ALTERNATE CAREER CHOICE: Teaching – After law school, I returned to the classroom as an adjunct professor in the Political Science Department of Rutgers – New Brunswick.

GREATEST LESSON LEARNED FROM PRACTICE OF LAW:

Nothing can replace the value of hard work and preparation.

PERSON YOU'D MOST LIKE TO DINE WITH: Barack Obama.

PET PEEVE(S): Arrogance, selfishness, clutter, litter, and nail filers.

LIFE'S HIGHLIGHTS: Getting married, buying a home, passing the bar, being sworn in as a Deputy Attorney General, and my time spent with Teach For America.

GREATEST ACCOMPLISHMENT: Convincing my wife that New Jersey would be a better place to live and work than New York. It was not easy, but she eventually saw the light at the better end of the tunnel.

#1 PROFESSIONAL GOAL: To become an experienced criminal trial attorney.

#1 PERSONAL GOAL: Be a great father and family man! My wife and I are expecting our first child in June 2018!

LIFE EXPERIENCE(S) WITH GREATEST IMPACT: Prior to attending law school, I taught at a middle school in Newark, NJ. The challenges I faced in that role pushed me to grow both personally and as a professional, and provided me with a wealth of perspective I would not have otherwise acquired.

ADVICE TO YOUNG LAYWER: Take on every opportunity that involves new experiences. Young lawyers should always be pushing themselves to gain knowledge, build skills, and network.

HOPE TO BE DOING IN 10 YEARS: I hope to be practicing law with no student debt. Congress should not undermine the responsible, long-term life plans of young professionals by threatening to cut or alter the Public Service Loan Forgiveness program.

FAVORITE QUOTATION: "Injustice anywhere is a threat to justice everywhere." ~ Martin Luther King, Jr.

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Adopt-A-Family Sponsors Shared the Spirit of the Season—AGAIN!

The holiday spirit was alive and well in Camden County if the basement of St. Joseph's Pro-Cathedral School in Camden was any indication. On Thursday, December 21st members of the Bar, their family members, and student volunteers descended upon the school to bring the joy and happiness of the season to over 100 needy Camden families for the 27th Annual Adopt-a-Family project.

Though the recipient families will never know the donors responsible for brightening their holidays with gifts and food

baskets, we do, and are proud to offer our thanks and appreciation to those listed below who generously participated in this tremendous act of charity.

A special note of thanks to the Young Lawyers, student volunteers and others who helped lift and carry all of the boxes of donations throughout the day — and never once complained. Special Kudos and thanks to project co-chairs **Marci Hill Jordan** and **Michael Ward** for their tireless efforts to ensure another success!



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PERSONAL INJURY LAW

Special Needs Trusts: A Cost-Benefit Analysis

By Thomas D. Begley, Jr., CELA

In dealing with clients with disabilities, many professionals are quick to jump to the conclusion that if the client is receiving money it must be deposited into a Special Needs Trust. Before making this decision, it is useful to make an analysis as to the advantages and disadvantages of the Special Needs Trust as well as other options that might be available to the client with disabilities. The analysis should begin by gathering basic information and then comparing costs with benefits to determine whether a Special Needs Trust is appropriate. In gathering background information, begin by determining what benefits the client is receiving and what benefits they may be eligible to receive in the future. Means-tested benefits include the following:

- Supplemental Security Income (SSI) – SSI is a means-based federal program that provides income (a cash assistance grant) to certain aged (65 or over), blind, or persons with disabilities. These individuals generally do not have a significant work history. SSI recipients are automatically eligible for Medicaid in New Jersey.
- Medicaid – Medicaid provides health services for adults and children with disabilities. Medicaid provides access to basic medical and hospital care, as well as prescription drugs. Medicaid also covers long-term nursing home care.
- Long-Term Care Medicaid Waivers – The purpose of Medicaid Waiver programs is to provide Medicaid coverage for long-term care services in the community, either in-home or in assisted living facilities. Waiver programs are optional with the states.
- Federally-Assisted Housing – The most common form of federally-assisted housing is the Section 8 Voucher Program that provides rental assistance to individuals meeting certain income requirements. The income requirements vary throughout the country.
- Supplemental Nutrition Assistance Program (SNAP, formerly Food Stamps) – Participants in SNAP may purchase eligible food—food intended for human consumption, but not alcoholic beverages, tobacco, and hot foods or hot-food products prepared for immediate consumption. Eligible food can also include seeds and plants to grow food, Meals on Wheels, and meals in certain group living arrangements for elderly or disabled individuals.
- Veterans Aid and Attendance (A&A) – Veterans A&A is a cash benefit paid to certain qualifying Veterans or spouse of a deceased Veteran. The Veteran must be so helpless as to require the aid of another person to perform the functions required by everyday living.
- Temporary Assistance for Needy Families (TANF) – TANF is a block grant program to help move recipients into work and turn welfare in a program of temporary assistance. TANF is a cash assistance welfare program. TANF recipients are automatically eligible for Medicaid.
- Children's Health Insurance Program (CHIP) – CHIP is a federal program to provide health insurance to children through the age of 18. The federal government gives a block grant to states and the states match the funds to administer the program.
- Low-Income Home Energy Assistance Program (LIHEAP) – LIHEAP is a cash assistance program that provides assistance with home energy bills, energy crises, and weatherization and energy-related minor home repairs. It is designed to keep families safe and healthy by reducing the risk of health and safety

- problems that arise from unsafe heating and cooling practices.
- Pharmaceutical Assistance – Many states have pharmaceutical assistance programs. These are essentially prescription drug insurance programs. In New Jersey, the primary programs are Pharmaceutical Assistance to the Aged and Disabled (PAAD) and Senior Gold.
- Group Homes – The New Jersey Division of Developmental Disabilities operates group homes throughout the state. These can be individuals sharing a home, an individual living alone or with a roommate in an apartment, an individual leasing his or her own apartment and receiving services on an as needed basis, or an individual living as part of the family of a caretaker and receiving assistance from that person and/or from an agency on a routine basis.
- Traumatic Brain Injury (TBI) Programs – New Jersey has a TBI fund that provides residents who have survived a traumatic brain injury with the opportunity to access the brain injury-related services and supports a need in the community. In addition, there is a New Jersey TBI Waiver Program designed to provide community alternatives for brain injured individuals who are currently in nursing facilities, or who are in the community and at risk for placement in nursing facilities and who meet established criteria.
- Many State Disability Programs – New Jersey provides individuals that have a disability with access to a number of programs. Assistance and benefits are also offered to their families as well as caretakers.

Non-means-tested benefits include:

- Social Security Disability Insurance (SSDI)
- Medicare
- Special Education

Alternatives to a Special Needs Trust include:

- *Accept the Money.* Accept the money and lose means-tested public benefits.
- *Spend Down.* An individual may receive the funds and spend down in the month the funds are received. Any money not spent down in the month it is received would be considered a resource as of the first day of the following month.
- *Transfer the Funds.* Accepting the money, transferring it to a third party who then establishes a Third Party Special Needs Trust. A transfer of assets would result in a transfer of asset penalty for certain benefits including SSI, Medicaid and Section 8 Housing.
- *Settlement Protection Trust.* A Settlement Protection Trust is essentially a Support Trust. It would offer benefits to the client. It would be necessary if the client is a minor or is incapacitated. Even to competent adults, the trust would offer expert money management and ensure that the money is not squandered. This would cause a loss of means-tested public benefits, but if the amount available to fund the trust is large enough this may be a good option.

(Continued on Page 8)

PERSONAL INJURY LAW

Special Needs Trusts: A Cost-Benefit Analysis

(Continued from Page 7)

- *Pooled Trust.* While a Pooled Trust is a Special Needs Trust, it is less expensive to establish and operate. These are generally suitable for smaller accounts, i.e., \$150,000 or less.
- *ABLE Accounts.* A full discussion of ABLE Accounts is beyond the scope of this article, but does it make sense to allocate some of the funds the person with disabilities is receiving to an ABLE Account?

The next consideration is a cost-benefit analysis of a Special Needs Trust. The analysis would include the following:

- *Preservation of SSI.* What is the value of SSI over the beneficiary's anticipated life expectancy?
- *Value of Medicaid.* What would be the premiums required for private medical insurance to replace Medicaid over the beneficiary's anticipated life expectancy?
- *Deductibles and Copayments.* What would the deductibles and copayments be over the individual's life expectancy under private medical insurance?
- *Private Medical Insurance.* Does the client need services not included under private medical insurance (for example, long-term care)?
- *Affordable Care Act.* Does the client qualify for private medical insurance under the Affordable Care Act (ACA) or otherwise? It should be noted that to qualify for insurance under the ACA, the client must have at least \$1,000 in taxable income per month. Is the ACA likely to provide the necessary benefits? Is the ACA likely to be modified so that needed benefits are no longer available?

- *Future Benefits.* Does the client have the opportunity to obtain means-tested benefits in the future that he or she is not currently receiving? What is the value of those benefits over the life expectancy of the individual?
- *Cost of Establishing the Trust.* What is the cost of establishing the trust?
- *Trustees' Fees.* What are the anticipated trustees' fees over the anticipated life expectancy of the beneficiary? How do these fees compare with the cost of fees for a money manager, if the client receives funds and invests them?
- *Medicaid Lien.* What is the anticipated Medicaid lien involved in a Self-Settled Special Needs Trust that would accumulate over the anticipated life expectancy of the beneficiary?

Finally, while all of these costs are, at best, speculative, try to make the analysis and compare the dollar value of the Special Needs Trust and the cost of establishing it and contrast that with the cost saving of not establishing a Special Needs Trust.

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The Use of Medical Evidence in the New Jersey Division of Workers' Compensation

(Continued from Page 1)

likely it is that there will be disagreements between the petitioner and the respondent leading to protracted disputes and litigation. These medical issues may be issues of causal relationship between the work-related accident or occupational exposure, or, where that issue is not in dispute, other issues may arise regarding the proper modality of treatment to use to cure and relieve the injured worker of the effects of the injury. Ultimately, it is medical opinion that assists the Judge of Compensation in determining the nature and extent of any permanent disability as defined by the New Jersey Worker's Compensation Act. Medical opinion and medical issues are at the heart of almost all disputes concerning the benefits that the petitioner may be entitled to receive from the respondent. Medical opinion from the authorized medical provider and/or other medical experts, is the basis for the determination of what medical treatment, or medical benefits, are "reasonable and necessary" and causally related to the workplace injury so as to "cure and relieve" the petitioner's injuries. N.J.S.A. 34:15-15. Medical opinion concerning whether the petitioner's injuries are disabling is the basis for the determination of whether, and for how long, the petitioner may be entitled to temporary disability benefits. N.J.S.A. 34:15-12(a). Finally, medical opinion forms the basis for the court's determination as to the nature and extent of the petitioner's entitlement to permanent disability, and as to whether that permanent disability is partially or totally disabling. N.J.S.A. 34:15-12 (b) and (c) as defined under N.J.S.A. 34:15-36.

With this in mind it becomes apparent that attorneys representing petitioners and respondents must become knowledgeable and conversant with the medical information underlying the opinions of the medical experts who are retained by the parties in any workers' compensation dispute. Law schools, generally, do not educate or inform the legal practitioner with the medical knowledge necessary to competently challenge the opinions of a medical expert. As the attorney approaches each individual case, he or she must educate themselves as to the general body of medical knowledge that applies to the injury or occupational condition that is causally related to the accident or exposure at the heart of that particular case, as well as any medical information that is peculiar to or specifically applicable to that particular petitioner. The attorney will not be able to "out-doctor the doctor". Without the benefit of the extensive medical training that the physician had acquired during their medical education, internship, residency and practice, it would be foolish to challenge the doctor's opinion with the idea that you know more medicine than they know. However, with careful preparation and a thorough knowledge of the subject matter of your particular case, as well as an understanding of why your expert's opinion disagrees with the opinion of your opponent's expert, an effective direct examination of your expert and cross-examination of your opponent's expert can be effectively accomplished. These are crucial "keys" to effective representation of the injured workers appearing before the Division in disputed claims.

YOUNG LAWYER HAPPENINGS

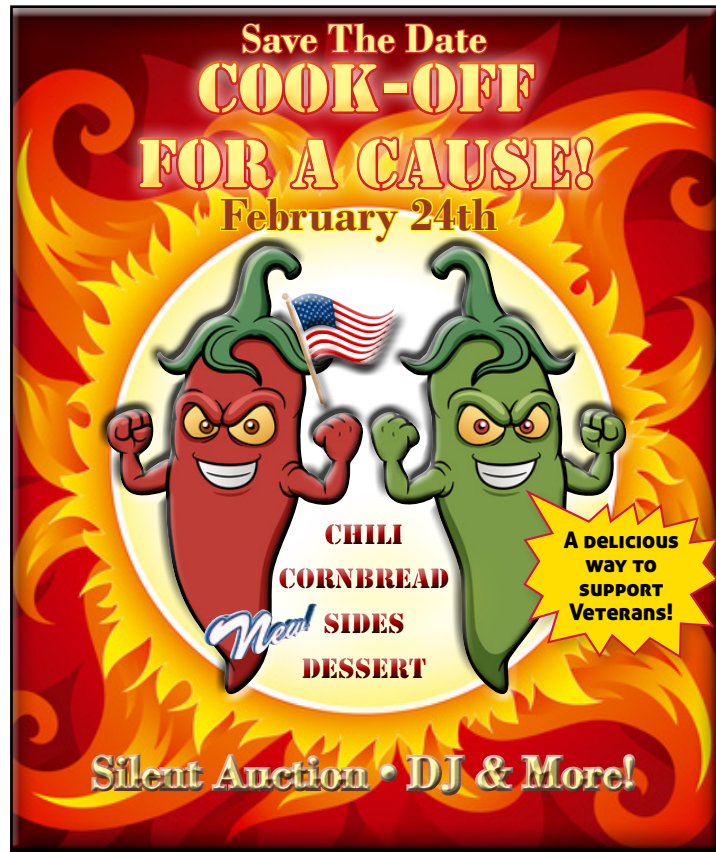


YOUNG LAWYER CHAIR

Calling all Cooks!

By Tom Hagner

Do you have a secret chili recipe you love to cook? How about a recipe for cornbread, a delicious side, or a sweet dessert? Do you think you can make one of those items better than the rest of the Camden County Bar Association? Well then it is time to put your money where your mouth is at the **Young Lawyer Committee's 5th Annual Chili Cook-Off** to benefit Veterans Haven! Spots are still available for the chili, cornbread, sides, and dessert competition. Winners receive prizes and, perhaps more importantly, bragging rights! Even if you can't cook, we need you to judge the competitors and vote for your favorite item in each category. Enjoy a laid back evening with friends, family, and colleagues, and maybe even take home a raffle prize! Don't miss your opportunity to participate and sign up today either as a competitor, judge, sponsor, or donor! I look forward to seeing you all there on **February 24th**.



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Questions or to Participate: Contact Tom Hagner at TAHagner@hzlawpartners.com or call the Camden County Bar Foundation at 856.482.0620

VERDICTS OF THE COURT

Superior Court of New Jersey

VERDICT: Damages Verdict \$20,922.16
100% Defendant Louisa Befumo
(11/1/2017)
Case Type: Auto Negligence
Judge: Anthony M. Pugliese, P.J.Cv.
Plaintiff's Atty: Louis Hasner, Esq.
Defendant's Atty: Thomas Murphy, Esq.
L-310-16 Jury

VERDICT: No Cause (11/2/17)
Case Type: Auto Negligence
Judge: Steven J. Polansky J.S.C.
Plaintiff's Atty: Scott Goldberg, Esq.
Defendant's Atty: Anthony DiGiulio, Esq.
L-2937-15 Jury

VERDICT: Damages Verdict: \$133,121
100% Defendant Ciccio (11/1/17)
Case Type: Auto Negligence
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: Melissa M. Baxter, Esq.
Defendant's Atty: Toni M. Gheen, Esq.
L-1408-16 Jury

VERDICT: No Cause (11/2/17)
Case Type: Auto Negligence
Judge: Daniel A. Bernardin, J.S.C.
Plaintiff's Atty: Bruce Wallace, Esq.
Defendant's Atty: Rachael Vicari, Esq.
L-3044-15 Jury

VERDICT: No Cause (11/8/17)
Case Type: Other
Judge: Anthony M. Pugliese, P.J.Cv.
Plaintiff's Atty: Pro Se
Defendant's Atty: Pro Se
L-405-17 Bench

VERDICT: Damages Verdict: \$180,000 100%
Defendant La Rose (11/15/17)
Case Type: Auto Negligence
Judge: Steven J. Polansky J.S.C.
Plaintiff's Atty: Mark Nathan, Esq.
Defendant's Atty: Francis McDevitt, Esq.
L-1327-15 Jury

VERDICT: Damages Verdict: \$16,000
Defendant Kenneth Righter (11/16/17)
Case Type: Auto Negligence
Judge: Daniel A. Bernardin, J.S.C.
Plaintiff's Atty: Jeremy Weitz, Esq.
Defendant's Atty: Jennifer Parsons, Esq.
L-3844-15 Jury

VERDICT: Damages Verdict: \$30,000
Defendant Ashley N. Hirsch (11/17/17)
Case Type: Auto Negligence
Judge: Anthony M. Pugliese, P.J.Cv.
Plaintiff's Atty: Kenneth G. Andres, Esq.
Defendant's Atty: William E. Wells, Esq.
L-1613-15 Jury

VERDICT: Damages Verdict: \$24,845.23
Defendant Allstate NJ Ins Company 100%
(11/28/17)
Case Type: Contract
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: David Bergstrahl, Esq.
Defendant's Atty: Mark Walters, Esq.
L-4662-16 Bench

VERDICT: Damages Verdict: \$50,000
Defendant Derrick Kunzer (11/29/17)
Case Type: Personal Injury
Judge: Francisco Dominguez, J.S.C.
Plaintiff's Atty: Michael Schlaghauser, Esq.
Defendant's Atty: Stephen Dumser, Esq.
L-4154-15 Jury

VERDICT: No Cause (11/29/17)
Case Type: Auto Negligence
Judge: Steven J. Polansky J.S.C.
Plaintiff's Atty: Christopher St. John, Esq.
Defendant's Atty: David Sideman, Esq.
L-3917-15 Jury

VERDICT: No Cause (11/30/17)
Case Type: Auto Negligence
Judge: Anthony M. Pugliese, P.J.Cv.
Plaintiff's Atty: Jeremy M. Weitz, Esq.
Defendant's Atty: Steven Antinoff, Esq.
L-1209-15 Jury

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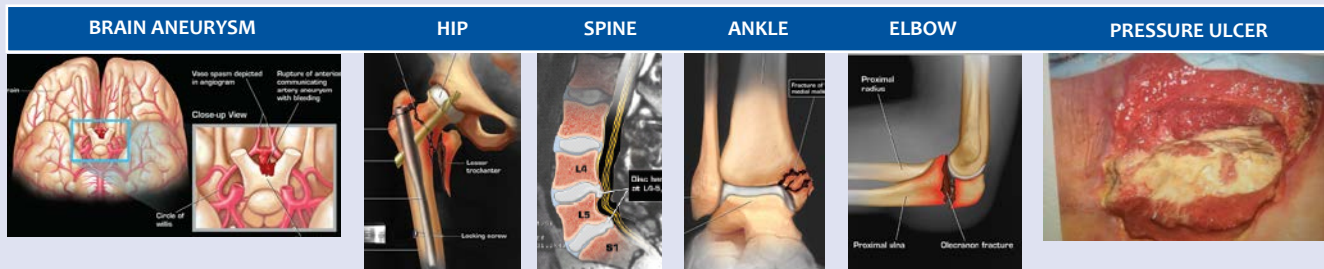
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- \$750K Nursing Home Neglect During Rehab Admission-Infected Pressure Ulcer-Surgery
- \$950K Nursing Home Neglect-Failure to Recognize and Act Upon Signs of Stroke
- \$400K Nursing Home Neglect-Pressure Ulcer Developed on Cancer Patient During Rehab Admission
- \$400K Hospital and Nursing Home Neglect - Pressure Ulcers
- \$550K Nursing Home Neglect/Violations of Rights-Fractured Hip During Transfer-Pressure Ulcers
- \$850K Nursing Home Neglect/Violations of Rights-Bed Sores
- \$1 Million-Nursing Home Neglect/Violations of Rights-Pressure Ulcer and Fracture

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WINE & FOOD



By Jim Hamilton

Since we discussed sweet wines for this sweetheart month last February, and since at least 3 of the 247 television drug commercials presently cramming the airwaves warn us to moderate our sugar intake, I thought we might continue where we left off last month and turn attention to another corner of the wine world that either may or should get closer to the spotlight shared by the many more popular wines we find in our marketplace.

A region that always seems to be in the shadows cast by areas enjoying greater renown is France's Alsace. For years – decades really – wine critics have lamented that the critical success of so many of these wines failed to inspire anything other than a limited acceptance. Of course, many of the major wine publications were less than devoted to reviewing Alsace wines, which has not helped the cause. There probably are many other reasons for consumer oversight, among them: a.) it is a largely white wine producing region that does not employ Chardonnay to gain public acceptance; b.) the Pinot Noir made rarely stands out and, to compound the problem, is bottled like all Alsace wines in tall, Riesling type bottles rather than the Burgundy bottle most consumers expect; c.) those Riesling bottles can lead to a perception that the wines, like many of the similarly bottled German wines that reach us, are sweet; and d.) the wines are made from grape varieties that are not all that familiar, e.g. Sylvaner, Gewurztraminer, Muscat, Pinot Blanc and Pinot Gris (despite the fact that many consumers really are familiar with this grape when



made it Italy as Pinot Grigio). While the general lack of familiarity of the main Alsace grapes other than Riesling, very well may be a drawback for American consumers, at least Alsace wines usually disclose the grape used on the label. Since domestic wines tend to be labeled this way, it should offer some comfort when considering a purchase.

In many people's estimation, Riesling is on par with Chardonnay as an elite grape variety, and especially when vinified dry can be a versatile food pairing wine. Traditionally, Alsace winemakers produced dry wines unless they were labeled as late or very late harvest (*vendanges tardives* or *selection de grains noble*). However, a trend developed among many producers, including some of the best, to leave some residual sugar in their wines to plump them up and make them less austere. This caused a bit of a kurfuffle, making it helpful to know which producers either deviated

(Continued on Page 13)

Camden County Bar Association Continuing Legal Education



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WINE & FOOD

(Continued from Page 12)

from or remained true to the dry tradition. One grape that more than others can benefit from having its edge softened by allowing some residual sugar to remain is Gewurztraminer. While bone dry Gewurz (as it is nicknamed) can be an excellent choice for accompanying Asian cuisine, the distinctive lychee fruit, floral notes and exotic spices that may be conveyed can be jolting to the uninitiated. So, to widen the audience, many producers of this varietal abbreviate the fermentation, thereby leaving the wine off-dry and lower in alcohol.

Since the focus of this column is on value, let's identify some producers that offer entry level wines you may want to try. Before we look at wines that typically are 100% of the grape type appearing on the label, let's look at wines that are a blend of grapes. *Edelzwicker* usually will be an inexpensive wine that, when made by a quality producer, can be worthwhile, as is *Gentil*, usually a step up in quality since by law at least 50% of the grapes must be "noble" varieties. Some producers to look for include Willm, Hugel, Meyer-Fonné, Dopff & Irion and Marcel Deiss, although Deiss will simply label the wine as "Alsace."

Another Alsace wine type to consider when searching for value is the sparkling wine produced there, *Crémant d'Alsace*. Geographically, Alsace is not that far from Champagne, both occupying the northeastern part of the country, separated by the Lorraine region (which in the past had been hyphen tied to Alsace). While the Voges Mountains that form the western border of Alsace help keep that region sunnier and drier, both regions enjoy the cooler temperatures that can give the grapes the verve sought in sparkling wines. The word *Crémant* means creamy, and is usually the word used to describe sparkling wines that are made outside the Champagne region but employ the same production method. In the case of Alsace bubbly, they tend to be a bit creamier, or softer, because most are made with less pressure than Champagne. Since most white *Crémant d'Alsace* are made from, or primarily from, the Pinot Blanc grape, and since they lack the prestige (and usually quality) of Champagne, they typically are more affordable. Among quality minded *Crémant d'Alsace* producers we may find in our market are Barmès-Buecher, Albert Mann, Lucien Albrecht, Paul Blanck, Dirlener-Cade, Mittnacht Frères, Domaines Schlumberger, Meyer-Fonné and Bott-Geyl. While the vast majority of *Crémant d'Alsace* is white, a rosé is produced which must be made from all Pinot Noir, a primary Champagne grape.

If we are looking for varietally labeled wines that are reasonably affordable, the question remains what producers should we search out? Chances are, if you have tried, or at least seen, Alsace wine it may be made by one of the larger wineries, such as Trimbach, Hugel and Leon Beyer. While each makes wines that may be too dear for everyday drinking, with Trimbach's Clos Ste. Hune Riesling truly coveted by Alsace wine fans, Trimbach's entry level wines (labeled somewhat misleadingly as "reserve") deserve consideration. Hugel and Beyer also offer an array of entry level wines from the mainstay varieties of Riesling, Gewurztraminer, Pinot Blanc, Pinot Gris and Muscat.

While there may be an economy of scale the larger producers enjoy and can pass along to consumers, many of the top Alsace producers are small in size, but enjoy relationships with importers who are able to bring them to our market on a competitive basis. Producers such as Albert Mann, Barmès-Buecher, Paul Blanck, Lucien Albrecht, Dirlener-Cade, Mittnacht



Frères, Josmeyer, Kreydenweiss, Kuentz-Bas and Schoffit merit exploring. Even those producers who have developed as much fame as someone plying their trade in Alsace can achieve produce wines that represent relative value. Dedicated wine fans, encouraged by the somewhat sporadic reviews by popular wine critics, have helped elevate the profiles of such top-flight producers as Albert Boxler, Domaine Weinbach, Marcel Deiss and Zind-Humbrecht. While such producers will make wines sought out by collectors, often from one of the more than 50 Grand Cru vineyards, those labeled only by varietal (and as mentioned Deiss' "Alsace" bottling) may be reasonably affordable.

As often is the case, one of the most memorable ways to experience the wines of any winery is at their estate. Having spent some time traveling the Alsace wine route, I can attest to the beauty of this relatively narrow and compact region. Anchored in the north by the vibrant city of Strasbourg, with the large and charming town of Colmar further south, the area features one fairytale village after another, strung together like pearls on a necklace. Just typing this makes me think, as I have many times since we were there, we *really* need to return!

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FINANCIAL FORENSICS

The End to Deductions for Sexual Harassment Settlements Subject to a Nondisclosure Agreement

By Martin H. Abo, CPA/ABV/CVA/CFF

We must tell you. Getting insight on the new tax law while enduring 82-degree weather in the Bahamas is definitely how to stay abreast. Clad in flip flops and an Abo and Company tee shirt, I read on December 31st a legal advisory from friends at Fox Rothschild on one aspect of the new tax law. Candidly, we did not catch it, but know it may affect many of our lawyer clients and colleagues and when we're brought in to assist litigants. Those with copies of Marty's handout "Tax Aspects of Damage Awards" presented to numerous bar associations and law firms should note this law change. Thanks to Tiana R. Seymore, Esq., an employment lawyer in Fox Rothschild's San Francisco office. Perhaps when this alert appears in *The Barrister*, some changes or clarity will have appeared.

It's no secret that confidentiality agreements inspired outrage after reports that Hollywood mogul Harvey Weinstein, former Fox News host Bill O'Reilly, NBC anchor Matt Lauer and a brigade of celebrities and politicians paid millions of dollars in secret settlements to women who accused them of sexual misconduct. Those settlements were subject to non-disclosure clauses that would penalize the victims if they spoke out about their experiences

Effective January 1, 2018 sexual harassment or abuse settlements which include a confidentiality agreement that prevents a victim from publicly sharing details about the incident can't be deducted from taxable income as a business expense. The non-deductibility also applies to attorney's fees related to such a settlement or payment. Note that the provision doesn't apply to settlements that do NOT come with a confidentiality clause.

As Tiana brought to my attention, while the original intent of this provision may have been to keep corporations from deducting settlements of sexual harassment and sexual abuse allegations from their taxes, the provision has far greater implications. Unfortunately, in current form, the new law is not limited to businesses. It extends to individuals who receive settlement payments, nixing their ability to deduct counsel fees. This results in double taxation and is undoubtedly the result of the rush to enact the law before Congress took its Christmas break.

Yep, even while I was still in the Bahamas I checked out the website of New Jersey's own Senator Robert Menendez who initially introduced the amendment:

"Corporations should not be allowed to write-off workplace sexual misconduct as a normal cost of doing business when it is far from normal. That is why I was proud to offer an amendment to the GOP tax bill that would both protect victims of sexual misconduct while ending the practice of taxpayers subsidizing the bad behavior of corporations or executives. However, it has come to my attention that when the final bill was written, language was inserted that does not reflect my legislative intent, at best has led to confusion and, at worst, will inadvertently lead to sexual misconduct victims being further victimized. This is outrageous and maddening, and what inevitably can occur when members are forced to vote on haphazardly rushed legislation before even getting a chance to read it."

(Continued on Page 15)

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FINANCIAL FORENSICS

The End to Deductions for Sexual Harassment Settlements Subject to a Nondisclosure Agreement

(Continued from Page 14)

Prior to 2018, victims who received settlements could deduct their legal fees from the settlement so they didn't pay taxes on money they didn't receive, and their attorneys would pay taxes on the money earned from the case. Since this new provision in the recent law eliminates that deduction, those victims who now sign non-disclosure agreements must pay taxes on the entire settlement, including the amount they pay to their attorneys. That amount would then be taxed twice-once by the victim and again by their attorney. Yep, you read it right - the victim gets taxed on the entire award - even the portion they don't get to keep.

Even but a day after we sent this email alert out, a colleague and probably the foremost authority in the country in this arena, Robert Wood, Esq. also in San Francisco, stated it well in his article in Forbes Magazine, "...these are big and worrisome tax changes, and they complicate already difficult settlement discussions. For many types of cases involving significant recoveries and significant attorney fees, the lack of a miscellaneous itemized deduction could be catastrophic.... We should expect taxpayers to more aggressively try to avoid being

tagged with gross income on their legal fees. It is a troubling new tax world, and it would well hurt plaintiffs materially." (Call me if you want a copy of his article)

Senator Menendez announced his intention to introduce legislation to fix the provision but, alas, without a fix, employers and individuals faced with sexual abuse claims should know of the need to structure settlements to address this issue.

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TAX LAW

How the New Qualified Business Income Tax Deduction Affects Attorneys

By Michael A. Kulzer

The New Law

The Tax Cut and Jobs Act (the "Act") was signed into law by President Trump December 22, 2017. One of the main objectives of the Act was to reduce the taxation of business income. The qualified business income deduction can provide significant tax savings for some attorneys although there are limitations that apply to personal service business such as law firms. These limitations do not apply to businesses that are not personal service businesses.

Taxation of Business Entities

Businesses (including law firms) typically operate as a "C" corporation, an "S" corporation, a partnership, a limited liability company or a sole proprietorship. Of those five entities, only C corporations pay federal income tax. The others are "pass through" entities that pay no income tax; their income is taxed once to their owners.

Before the Act, if a C corporation had taxable income, it paid up to a 35% federal income tax on that income. If it distributed what was left to its shareholders, they paid tax on that amount at up to 23.8%. This resulted in a combined "double tax" federal income tax rate of about 50.5%.

The income of a pass-through entity could be taxed to its owners at up to 39.6% (the highest individual tax bracket before the Act). This is about 11% less than the double tax rate of 50.5% that was applicable to C corporations and their shareholders.

The Act reduced the tax rate on C corporations' taxable income to a flat 21% (this applies to personal service C corporations, which includes law firms). This reduces the double tax rate to about 39.8%.

Before the Act, using a pass-through entity to conduct business could result in up to an 11% lower tax bracket compared to a C corporation. Having lowered the C corporation rate to 21%, if Congress did not lower the tax rate on a pass-through entity's income, the difference would be only 2.8% (i.e., 39.8% double tax less than the Act's 37% top individual tax bracket). Congress tends to think of pass through entities as "small businesses" deserving of a lower tax rate than C corporations. Thus, the Act created new Internal Revenue Code Section 199 A, which is designed to reduce the taxes on pass-through entity income.

Section 199A

Congress could have simply reduced the tax rate on a pass-through entities' income, but it did not do that. Instead, Section 199A allows owners of pass-through entities, in general terms, to reduce taxable income by 20% of its "qualified business income" ("QBI"). This has the effect of reducing the top individual tax bracket from 39.6% to 29.6% (i.e., 37% less (20% x 37%)), thereby preserving the approximate 11% rate difference between C corporations and pass-through entities. While there are restrictions on the deduction that is available to personal service businesses (like law firms) that do not apply to other businesses, the deduction can still significantly reduce income taxes for lawyers.

A word of caution. The application of Section 199A to your practice is very fact sensitive. This Article presents a general discussion of Section 199A. Your specific facts would have to be analyzed to determine what, if any, planning opportunities are available.

Computing QBI

The first step is to compute the pass-through entity's QBI for a law firm. That would normally be receipts less normal operating deductions. This is basically the same as computing your practice's taxable income. QBI does not include any wages the lawyer is paid by an S corporation or any guaranteed payments paid to its owners by a partnership or limited liability company.

Example 1

If S corporation had \$1,000,000 of receipts, paid wages of \$400,000 to its shareholders and had \$400,000 of operating expenses (including wages of \$100,000 paid to non-shareholders), QBI would be \$200,000, which would then be allocated among the shareholders based on their percentage ownership of the corporation. If X was a 50% shareholder, \$100,000 of QBI would be allocated to him or her to be used in computing the deduction.

Computing the Deduction

An individual taxpayer's deduction for a particular year is equal to the lesser of:

- 20% of QBI or
- The greater of
 - o 50% of W-2 wages with respect to the businesses or
 - o 25% of the W-2 wages with respect to the businesses plus 2.5% of the unadjusted basis of all "qualified property."
- 20% of taxable income of the business owner

There are additional items in the formula, but they are not likely to apply to law firms and are not discussed in this Article.

(Continued on Page 17)

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TAX LAW

How the New Qualified Business Income Tax Deduction Affects Attorneys

(Continued from Page 16)

Qualified property is tangible property subject to depreciation (inventory is not included) used by the business at the end of the year in the production of QBI. The depreciation period is the later of 10 years or the last day of the regular depreciation period. This normally is not going to be a significant number for a law firm.

The W-2 wage limit is designed to prevent business owners from reducing W-2 salaries paid to themselves (which is not QBI) and replacing salaries with dividends or other distributions (which are QBI). For example, if a shareholder in an S Corporation stopped taking salary and took out all earnings as a dividend, and assuming there were no other employees, W-2 wages would be zero so there would be no deductions. Even without the wage limitation, the IRS could require that some or all of the dividends be recharacterized as wages, using an "unreasonably low compensation" argument. This is discussed later.

The 2.5% of "qualified property" rule is designed to allow an owner of real estate that has no employees to benefit from the Act. In very general terms, if an investor had rental income from a building but no employees, he or she would get no QBI deductions because wages would be zero. For example, if X owns a building that produces QBI of \$2,000,000 and has a cost basis of \$8,000,000 (the unadjusted basis of the qualified property), but pays no W-2 wages, X would get no deductions. But because of the 2.5% provision, X gets a deduction equal to \$200,000 (2.5% x 8,000,000).

The W-2 limitations do not apply if a taxpayer's taxable income is less than \$315,000 if married filing jointly or \$157,500 for all other taxpayers. The limitation is phased in between \$315,000 and \$415,000 if married filing jointly or \$157,500 and \$207,500 for all other taxpayers. The limitation applies in full after \$415,000 if married filing jointly or \$207,500 for all other taxpayers.

As noted, if a lawyer is a partner in a partnership, a member of a limited liability company or a shareholder in an S corporation, he or she takes into account his or her pro rata share of any items taken into account in computing the deduction. This would normally be his or her percentage of ownership in the entity, although it could be more complicated in a partnership or a partnership or limited liability company where their governing agreements provide for special allocations.

Before getting into the special rules that apply to personal service businesses like law firms, here are several simple examples:

Example 2

X is the sole shareholder of an S corporation. W-2 wages are \$30,000. S Corporation's QBI

is \$100,000. X's spouse Y works and they file a joint return. Their combined taxable income is \$300,000. Qualified business property is \$0.

The deduction is the lesser of:

- QBI x 20% = \$20,000 (i.e., \$100,000 x 20%) or
- W-2 wages x 50% = \$15,000 (i.e., 50% x \$30,000)
- Taxable income limitation = \$60,000 (i.e., 20% x \$300,000)

However, since taxable income of X and Y is less than \$315,000, the W-2 wage limitation does not apply so X receives a deduction in computing X and Y's income tax of \$20,000.

Example 3

Assume the same facts as in Example 1 except taxable income is \$375,000. The W-2 wage limitation would be phased in since taxable income is between \$315,000 and \$415,000. The excess taxable income is \$60,000 (i.e., \$375,000 - \$315,000), which equals 60% of the difference between \$415,000 and \$315,000 (i.e., \$60,000/\$100,000). The W-2 limitation would be \$15,000 without the phase in, so X would have received a benefit of \$5,000 (i.e. \$20,000 - \$15,000) if the limitation did not apply. However, since 60% of the limitation is phased in, that benefit should be reduced by 60%, or \$3,000 (i.e., \$5,000 x 60%). Thus, X's deduction would be \$17,000 (i.e., \$20,000 - \$3,000). The taxable income limitation is \$75,000 (i.e., \$375,000 x 20%) and would not apply.

Example 4

Assume the same facts as in Example 1 except taxable income is \$415,000. The W-2 limit applies in full, so the deduction is \$15,000.

Additional Limitations Applicable to Law Firms

To further complicate things, there are additional limitations for personal service businesses, which includes law firms. Congress views personal service businesses as in reality receiving payment for services rendered, which are similar to payments received by employees for services rendered to his or her employer. Accordingly, additional restrictions apply to personal service businesses that do not apply to other businesses.

If a taxpayer works in a personal service

business and taxable income is less than \$315,000 if married filing jointly (\$157,500 for other taxpayers) there are no additional restrictions.

If a taxpayer married filing jointly working in a personal service business has taxable income of \$415,000 or more (\$207,500 for other taxpayers), he or she does not get any Section 199A deduction. This does not apply to non-personal service businesses.

If a married taxpayer filing jointly has taxable income between \$315,000 and \$415,000 (\$157,500 and \$207,500 for other taxpayers) the taxpayer gets a pro rata deduction.

The W-2 wage limitations apply to a personal service business in the same manner of any other business.

If Taxable Income is Over the Threshold

Example 5

L is a 50% shareholder in S corporation law firm. The taxable income on her joint return is \$500,000. L's 50% share of the law firm's QBI is \$300,000, her 50% share of W-2 wages paid by the law firm is \$100,000 and her share of the qualified unadjusted basis of assets used in the business is \$50,000. Since the law firm is a personal service business and L's taxable income is in excess of \$415,000, she is completely phased out of Section 199A and gets no deduction. Note if the business was not a personal service business, L would have been entitled to a deduction of \$50,000, computed as the lesser of:

- QBI x 20% = \$60,000 (\$300,000 x 20%) or
- The greater of W-2 x 50% = \$50,000 (50% x \$100,000) or W-2 x 25% + 2.5% of qualified business property = \$26,250 (i.e., 25% x \$100,000) + (2.5% x \$50,000)
- 20% of taxable income = \$100,000 (i.e., 20% x \$500,000)

(Continued on Page 18)

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TAX LAW

How the New Qualified Business Income Tax Deduction Affects Attorneys

(Continued from Page 17)

If Taxable Income is Under the Threshold

Example 6

L is a 50% shareholder in S corporation law firm. L's taxable income on her joint return is \$300,000. L's share of law firm's QBI is \$250,000, her share of W-2 wages is \$50,000 and her share of the unadjusted basis of qualified business assets used in the practice is \$40,000. Since taxable income is less than \$315,000, L can take a deduction of 20% of \$250,000 or \$50,000. The additional restrictions on personal service businesses and the W-2 limitation do not apply because taxable income is less than \$315,000. The taxable income limitations is \$60,000 (i.e., $\$300,000 \times 20\%$).

Taxable Income is in the Phase-Out Zone

Example 7

X and Y are married filing jointly. X is a 50% partner in Law Firm LLC. Her share of the practice's QBI is \$300,000. Her share of W-2 wages paid is \$80,000. Her share of the unadjusted basis of qualified assets used in the business is \$50,000. Y earns \$75,000 from his job. Taxable income on the joint returns is \$375,000. Since the taxable income is between \$315,000 and \$415,000, Section 199A applies but there are various limitations. The deduction is initially computed as the lesser of:

1. 20% of \$300,000 = \$60,000 or
2. The greater of:
 - a. 50% W-2 wages = \$40,000 or
 - b. 25% of W-2 wages (\$20,000) plus \$1,250
($2.5\% \times \$50,000$) = \$21,250

As noted in Example 5, if taxable income did not exceed \$315,000, the QBI deduction would be \$60,000 since the W-2 limitation would not apply. However, \$60,000 is reduced pro rata since taxable income is between \$315,000 and \$415,000. Taxable income is \$60,000 above the threshold, so the QBI deduction should be reduced by 60% ($\$60,000/\$100,000$) i.e., reduced by \$36,000 ($\$60,000 \times 60\%$). The QBI deduction would therefore be \$24,000 before the W-2 limitation ($\$60,000 - \$36,000$).

Since taxable income exceeds \$315,000 by \$60,000, the W-2 wage limitation is taken into account. If there was no W-2 limit, the deduction would have been \$24,000. The initial W-2 wage limitation, if fully applied, is \$40,000 ($\$80,000 \times 50\%$). However, since taxable income is \$60,000 above the \$315,000 threshold amount, the W-2 wage limitation

is phased in (reduced). Because \$60,000 is 60% of the difference between \$415,000 and \$315,000 ($\$60,000/\$100,000$) 40% of the W-2 wage limitation, \$16,000 should apply (i.e., $\$16,000 = \$40,000 \times 40\%$). If the W-2 wage limitation did not apply the taxpayer would realize a benefit of \$8,000 (i.e., $\$24,000 - \$16,000$). However, since the W-2 wage limitation does apply, the \$8,000 benefit is reduced by 60%, or \$4,800 ($\$8,000 \times 60\%$). Therefore, the deduction is \$19,200 (i.e., $\$24,000 - \$4,800$).

So much for the Act's goal of simplifying the Internal Revenue Code!

Where is the Deduction Reported on Form 1040 U.S. Individual Income Tax Return?

The Section 199A is not an "above the line deduction" taken to arrive at adjusted gross income. It is not an itemized deduction—you get the deduction even if you take the standard deduction. It most likely will be taken on page 2 after adjusted gross income, similar to the standard deduction. It is also allowed as a deduction in computing the alternate minimum tax.

Planning Opportunities

In general, it is best to keep W-2 wages as low as possible and QBI as high as possible. For example, a sole practitioner using an S corporation would be better off taking no W-2 wages and having the S corporation distribute all the income as a dividend. If taxable income is under the threshold, the W-2 limitation would not apply, so X would get a deduction equal to 20% of the firm's income. In addition, there would be no payroll taxes. Not surprisingly, it is not that easy. Taxpayers have been trying to do that for years in order to reduce payroll costs. The IRS has successfully reclassified some or all of the dividends as wages and therefore subject to payroll taxes. It can be expected the IRS will continue this approach where S corporations reduce shareholder's salaries to increase QBI.

A sole proprietor does not pay a salary to him or herself, so all the QBI of the sole proprietor is QBI. Assuming the lawyer's taxable income is less than \$315,000, if married filing jointly (\$157,000 for other taxpayers), the Section 199A deduction is 20% of the QBI (the practice's income). The W-2 limitation does not apply. The same result would apply if operating as a single member limited liability company.

If a sole practitioner is operating as an S corporation, he or she should consider changing to a single member LLC or a sole proprietorship. This raises issues as to the tax consequences of

the change, such as it being a taxable liquidation of the S corporation, but this risk is usually a manageable one.

An S corporation with more than one shareholders should consider changing to a partnership or limited liability company. The tax consequences of the change are likely to be more complicated but depending on the facts may be manageable.

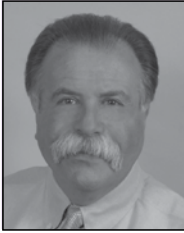
There is not a history of the IRS challenging the reasonableness of guaranteed payments paid by a partnership or limited liability company since all income (unlike S corporation dividends) is subject to self-employment taxes. Thus, a partner or member before the Act would not benefit by reducing guaranteed payments. However, under this Act there would be a benefit because doing so would increase QBI. It can be expected the IRS will eventually try to establish "reasonable guaranteed payments" guidelines to prevent abuse in this area but in the meantime, a partnership or limited liability company may consider eliminating or reducing guaranteed payment.

Summary

- If you are married filing jointly and your taxable income is \$315,000 or less, you get a deduction equal to 20% of your share (based on percentages of ownership) of your firm's QBI. The W-2 limitations do not apply. For all other taxpayers the threshold amount is \$175,500.
- If you are married filing jointly and your taxable income is over \$415,000, you do not get any deduction. For all other taxpayers, the threshold amount is \$207,500.
- If you are married filing jointly and your taxable income is between \$315,000 and \$415,000, you get a partial deduction. The threshold amounts are \$157,500 and \$207,500 for all other taxpayers.
- In general, keep W-2 wages and guaranteed payments as low as possible in order to maximize the deduction.

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Spinning My Wheels

Thoughts On Automobile Technology, Revisited

By Andrew Kushner

In the over 20 years that I have authored this column I have written several articles castigating automobile companies for inserting technology into their products that, while improving the overall driving experience, sometimes had the balance tipped against them when functionality, need and cost were weighed in the calculation. I sense that the reason for the uptick in inclusion of technology is mostly a reflection of our society in general: We have come to believe that the inalienable right to wireless, unlimited data available to our mobile devices (and they have exploded in type as they have diminished in size) is not just convenient, but necessary. It is, then, a simple jump to advance our cars by using some of the same technology to enhance the driving experience. Taken to its illogical conclusion is the development of a driverless car, which to my mind, is the ultimate oxymoronic idea but more of that in another column.

Perhaps the advance of technology in our personal vehicles is a more natural extension of the original purpose of the automobile when originally invented over 130 years ago: to provide individuals with freedom of movement without being tied to train schedules or the vagaries of animal powered transport. Is this technological revolution just a natural progression? In earlier years I railed that it was not but was mostly a demonstration of what vaunted American (or, let's face it, European or Asian) industry could achieve. Alternatively, I never doubted that some relatively recent advances (for me, relatively recent, is about 30 years) have been a boon to the average driver. Anti-lock brakes, traction

control to name a couple are certainly worth the price of admission. Couple these with the incredible use and advance of computer systems have brought us to the new golden age of the automobile: fast, powerful, safe and increasingly affordable. Previously thought exotic new advances have percolated down to mainstream cars and trucks with the economy of scale bringing down prices. Perhaps this is the only venue where the "trickle down" theory actually works.

As I continue into my dotage I am ready to acknowledge that perhaps some of the new gee-gaws now being employed have more of a value than I would have previously ascribed. This epiphany was triggered by a recent purchase of our latest family car. We took possession of a 2018 Subaru Legacy several months ago and have had the opportunity to employ it recently on a 1200 mile round trip to and through the Vermont countryside in snow, rain and ice. While this article is not intended to be a review of or a commercial for the Subaru, it is, nevertheless, the "vehicle" that I am employing to explain my change of heart.

I have been a fan of Subarus for over 35 years since my first GL wagon in 1983 and that was followed by four more cars for ourselves or our children. All were solid unexciting cars that never failed and held their value very well with the exception of my daughter's 2003 Legacy which, despite being over maintained, needed a head gasket at 122,000 miles. Even with that needed repair, I sold the car with full disclosure 15 minutes after it was posted on Craigslist for a higher than expected price. What follows are my thoughts on the standard and optional technological features in this car. Many of these features are available in one form or another in most new cars but these happen to be the Subaru versions.

Blind Spot Warning and Rear Traffic Alert: I had the blind spot option on a prior non-Subaru about 7 years ago. I opined then in an earlier article that the feature was able to warn me of every adjacent "Jersey" barrier, stop sign and obstacle not directly in my path. Oh yes, on occasion, it also warned me of a vehicle approaching on either side of me. Perhaps the technology was not well developed and at the time I believed that my \$2.00 Pep Boys stick on convex mirror was a better solution. I can report that the system in the Subaru is much more discriminating and provides a discrete but noticeable warning when a real car is in my blind spot. The rear traffic alert feature couples the now mandatory rear camera with a wide eye version that will warn of vehicles or pedestrians. I find that this covers a wide field and will pick up pedestrians coming up and about to cross behind which is a good feature. As I will relate below, the "Eye Sight" feature also couples automatic braking with this feature.

Lane Change Warning: I was not a big fan of this feature at first. I continued to be of the opinion that basic lane discipline required a driver to pay attention. There should be no texting, eating, drinking or other distraction and one should drive the 2 ton vehicle as the weapon that it is. Well, I still have that opinion mostly but I will admit that the gentle buzz and dash display when wondering over the line was helpful in some situations. The feature also has a "lane sway warning" which activates if you are drifting *within* a lane for more than a few seconds. The theory here is you may be tired and need some rest. A "driver alert" warning flashes on the dash. Too much of the "Nanny State" for me.

Lead Vehicle Start: If you are stopped in traffic, the light changes and you don't move out after the car ahead of you does, the system beeps you and a message shows up on the dash telling you that the vehicle ahead has moved. I think that the driver behind you laying on his horn is sufficient notice of this situation.

(Continued on Page 20)

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See the Lip Sync Battle inserts at the end of the Barrister.

Spinning My Wheels Thoughts On Automobile Technology, Revisited

(Continued from Page 19)

Adaptive Cruise Control: Conventional cruise control has been a feature on cars for decades. I was never a real fan, believing that one's obligation as a driver was to *control* your vehicle and that included being aware of the car in front of you and your need to maintain distance. With this car's "Eye Sight" option, adaptive cruise control is part of the package. I will admit that I was intrigued enough to want to see how it worked on the 330 mile to trip to Vermont, most of which was interstate travel. The theory behind this is simple in concept. In application, not so much. Through the use of the two stereoscopic cameras at the top of the center of the windshield, the car monitors the distance set between your car and the one directly in front of you, accelerating and braking to keep a safe distance. If I thought regular cruise control was a cop out, this feature surely was a bridge too far. However, I was game to try it on the trip. Result: As I had not read the special manual provided by Subaru for the Eye Sight system, I was completely baffled trying to employ it on the fly. Cool in concept but unless you go to school, less effective in practice.

Pre-Collision Braking: Ok, so this to me, is the *piece de resistance* of the entire Eye Sight system. Its purpose is to save you mugs from inattention when a car has stopped ahead of you and you are checking out something else or an obstacle appears and you fail to react. Those same stereoscopic cameras I mentioned above are employed to sense the approach of an object and a failure to deal with it by braking. The system will first warn you by sound and display that an insurance collision claim is about to come into being. Failing action being taken, the system will employ the brakes to hopefully bring you to a stop before introducing the front of your car to the stationery object. Does it work? Don't know. I haven't had either the inclination or the courage to try it but I do recall at age 19 trying to accelerate from a stop at an intersection where I *thought* that the car in front of me had moved out and I was concentrating on the cross traffic to my left. The result required the reconstruction the front end of my sister's 1970 Pontiac LeMans. I actually see the value of this. Hopefully it will never be utilized.

I cannot exhaust all of the tech gadgets in this column but several things are apparent to me. The features I have shown provide varying degrees of value and use. Overall, I think that they provide a great boon to the average driver. Now, here comes the other shoe dropping: Subaru has a special 103 page owner's manual for the Eye Sight system. The good news for me is that I had to read the whole manual in order to write this column. However, by way of example, the lane departure and sway portion consumes 9 pages about equally divided between instructions and warnings and the pre-collision braking, adaptive cruise and lane keep assistance consumes a whopping 36 pages of instructions and warnings.

In fairness to Subaru, it would be rank negligence if information of this magnitude was not provided to its customers, many of whom probably believe that they can navigate these systems intuitively and without the need of instruction or warning. My point here is that systems such as these are really rudimentary versions of the coming autonomous car. I truly hope that Subaru and most other manufacturers will not try to progress to that point for at least two very cogent reasons. First driving should remain first and foremost an interactive experience with the driver and car. Taking that away diminishes the experience and relegates the driver to an observer. More importantly I am not so sure that driverless technology is or will be sufficiently fool proof to withstand the fools that will inevitably employ them. I may live long enough to eat these words and, in some fashion, hope that I do.

Happy Motoring!



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Since 1881 . . . Your Home Court Advantage!

Camden County Bar Association 2017

Hon. Peter J. Devine, Jr.

Award Presentation



6-9 pm

Wednesday, February 21, 2018

Woodcrest Country Club

Cherry Hill

Join colleagues and friends from the Bench and Bar to recognize and pay tribute to one of the Bar's outstanding members and present the Association's highest honor for distinguished service to the Bar.



Brenda Lee Eutsler, Esquire

Featuring an upscale cocktail party (cash bar) with butlered hors d'oeuvres and food station, relaxed conversation, networking and a brief formal presentation of the 2017 Devine Award to one of the Association's most respected members.

\$65 per person • RSVP by Friday, February 19, 2018

Reservation Form — Print Clearly — Detach and return with payment no later than February 19 2018

Name(s) _____

Address _____

City/State/Zip _____

Telephone _____ Email _____

Credit Card # _____ Expiration _____ Card Zip Code _____ CVV# _____

Signature (credit card payment only) _____

PAYMENT:

- Check Enclosed
- Amex
- Discover
- Mastercard
- Visa

QUESTIONS?

Call Us: 856.482.0620

Fax Reservation: 856.482.0637

CHECKS PAYABLE/RETURN TO:

Camden County Bar Association
Devine Award
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034



Since 1881 . . . Your Home Court Advantage!

Newly Admitted Attorneys . . .



Bridge the Gap

Earn the credits you need for New Jersey MCLE Compliance.

Make the Camden County Bar Association YOUR one stop shop for those fifteen NJ "Bridge the Gap" CLE credits required of newly admitted lawyers. It's an easy, affordable and convenient way to complete your requirements. Programs run from 3-6:15 pm, offer 3.9 NJ credits and 3.0 PA Substantive credits.

Each program is just \$90 for CCBA members (\$130 non-members). If a MEMBER buys a complete series of four programs valued at \$360, they only pay for three-\$270.* (NON-MEMBERS \$390). 15.6 NJ credits - 12 PA credits for under \$300 (members) — Unbeatable!

* Complete series (any four) must be purchased at one time to receive the free program.

All programs are held at Tavistock Country Club, 100 Tavistock Lane, Haddonfield. These programs satisfy the required subject areas of the Additional Mandatory Requirements for Newly Admitted Lawyers. (Reg. 2012)

Winter/Spring 2018 Series (15.6 Total NJ Credits/12.0 PA Credits)

February 22 — NJ Basic Estate Administration **RSVP 2.20.18**
March 22 — NJ Basic Estate Planning **RSVP 3.20.18**
April 26 — NJ Criminal Trial Preparation **RSVP 4.24.18**
May 24 — NJ Municipal Court Practice **RSVP 5.22.18**

Summer/Fall 2018 Series (15.6 Total NJ Credits/12.0 PA Credits)

June 28 — NJ Trust/Business Acctng & Law Office Mgmt **RSVP 6.26.18**
September 27 — NJ Real Estate Closing Procedures **RSVP 9.25.18**
October 25 — NJ Civil Trial Preparation **RSVP 10.23.18**
November 15 — NJ Family Law **RSVP 11.13.18**

Registration Form — Print Clearly — Detach and return with payment no later than the program RSVP date shown above.

Name(s) _____
Address _____
City/State/Zip _____
Telephone _____ Email _____
Credit Card# _____ BILLING ZIP CODE _____ Expiration _____ CVV# _____

Signature (Credit Card Payment Only)

PA CLE Credits Requested? Yes No PA I.D. # _____

Register & pay online: <https://camden.intouchondemand.com>

Questions?

Call Us: 856.482.0620
Fax Registration: 856.482.0637

Checks payable/return to:

Camden County Bar Association-Bridge the Gap
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034

Payment Method:

- Check Enclosed
- Amex
- Discover
- Mastercard
- Visa

I am registering for:

- NJ Basic Estate Admin.
- NJ Basic Estate Planning
- NJ Criminal Trial Preparation
- NJ Municipal Court
- NJ Trust/Bus Acctng . . .
- NJ Real Estate Closing Proc.
- NJ Civil Trial Preparation
- NJ Family Law

5th Annual

COOK-OFF FOR A CAUSE!



**CHILI
CORNBREAD
New! SIDES
DESSERT**

**6-10 PM • February 24th • American Legion Post 371 • 42 N. Lakeview Dr. • Gibbsboro
Only \$40 per person admission donation • FREE FOR VETERANS!**

For the fifth consecutive year, the Camden County Bar Association Young Lawyer Committee will be hosting a CHILI & CORNBREAD COOK-OFF COMPETITION, with proceeds to benefit New Jersey Veterans Haven of Camden County. Last year, we had an amazing turnout, and this year we are making the event even bigger and better with participation from more local organizations and businesses, and we've added side dishes to the competition!

- Enjoy a DJ, hours of taste-testing, craft beer, wine, raffles, prizes, fun, and more!
- Invite your friends! Invite your family! Invite any veterans you know!
- Come taste-test the best your friends and colleagues have to offer!

ADMISSION INCLUDES FOOD, DESSERT, WINE & BEER!

Interested in Sponsoring or Donating?

- Businesses and organizations can sponsor the event or donate items or services to be raffled during the evening, with recognition for your support of our cause.

Interested in Competing?

- **SHOWCASE YOUR SKILLS** against South Jersey's top Lawyer Chefs in any or all of our competition categories and help support this great event!

To RSVP, Sponsor, Donate, or Compete:

Contact Tom Hagner at TAHagner@hzlawpartners.com
or call the Camden County Bar Foundation at 856.482.0620

Invite your friends, family & Veterans!



Marketing Through Social and Electronic Media

Wednesday, February 28, 2018 • Noon - 2:15 PM
Tavistock Country Club • Haddonfield

NOTE START TIME

New Jersey & Pennsylvania MCLE Approved Service Provider — YOUR Trusted CLE Source!

FACULTY

Jon Bernstein, General Manager
Creative Web Group
Pennsauken

FACULTY/MODERATOR

Craig D. Becker, Esq.
Craig David Becker-Attorney at Law
Mt. Laurel



As the public obtains increasing amounts of information from social media and the internet, understanding how to market on the internet and social media can become a crucial concern to many businesses, including Attorneys. Social media can be a valuable tool in obtaining new business.

This seminar will explore techniques to efficiently utilize social media to expand your marketing to prospective clients, as well as reviewing important and unique ethical considerations when marketing on the Internet and social media.

TUITION: Walk-in registrants add \$15 (includes lunch & materials) \$80 CCBA Members \$25 Paralegals/Legal Secretaries
\$110 Non-Members FREE to Law Students

NEW JERSEY CREDIT: This program is pending approval by the Board on Continuing Legal Education of the Supreme Court of New Jersey for 2.4 hours of total CLE credit. Of these, 1.0 qualifies as hours of credit for ethics/professionalism. *The actual credits earned may be less if the instruction time is less than 120 minutes.*

PENNSYLVANIA CREDIT: Seminar includes 1.0 hour of SUBSTANTIVE credit and 1.0 hour of ETHICS credit from the Pennsylvania CLE Board. If you need credit for any other state, notify us when you register.

Reservation Form — Print Clearly — Detach and return with payment no later than **February 26, 2018.**

Name(s) _____

Address _____

City/State/Zip _____

Telephone _____ Email _____

Credit Card # _____ Expiration _____ CVV# _____

Signature (Credit Card Payment Only) _____

PA CLE Credits Requested? Yes No PA I.D. # _____

PAYMENT METHOD:

- Check Enclosed
- Amex
- Discover
- Mastercard
- Visa

Questions?

Call Us: 856.482.0620
Fax Registration: 856.482.0637

Checks payable/return to:

Camden County Bar Association
Social Media/Electronic Marketing
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034



Since 1881... Your Home Court Advantage!



Federal Civil Practice 101 – The Basics

Co-sponsored by the Civil Practice Committee

Thursday, March 8, 2018 • 4 - 6:15 pm
Tavistock Country Club • Haddonfield

New Jersey & Pennsylvania MCLE Approved Service Provider — YOUR Trusted CLE Source!

FACULTY

Robert J. Gillespie, Jr., Esq.
Mayfield, Turner, O'Mara & Donnelly
Cherry Hill

Dean R. Wittman, Esq.
Zeller & Wieliczko, LLP
Cherry Hill

FACULTY/MODERATOR

William F. Cook, Esq.
Brown & Connery, LLP
Westmont



This program is designed primarily for federal practice beginners or those wishing to learn more about federal practice basics.

The seminar provides a broad overview of critical points in the federal civil process, starting with the initiation of the action to trial and appeal.

PROGRAM TOPICS:

- Introduction and overview of federal jurisdiction
- Federal discovery practice – procedures and pointers
- Federal motion practice
- Federal trial preparation
- Federal do's and don'ts

TUITION: Walk-in registrants add \$15
(Includes refreshments & materials)

\$80 CCBA Members
\$110 Non-Members

\$25 Paralegals/Legal Secretaries
FREE to Law Students

NEW JERSEY CREDIT: This program is pending approval by the Board on Continuing Legal Education of the Supreme Court of New Jersey for 2.4 hours of total CLE credit. Of these, 0 qualify as hours of credit for ethics/professionalism. *The actual credits earned may be less if the instruction time is less than 120 minutes.*

PENNSYLVANIA CREDIT: Seminar includes 2.0 hours of SUBSTANTIVE credit from the Pennsylvania CLE Board. If you need credit for any other state, notify us when you register.

Reservation Form — Print Clearly — Detach and return with payment no later than **March 6, 2018**
Course materials will be distributed via email.

Name(s) _____

Address on credit card bill _____

City/State/Zip _____

Telephone _____ Email _____

Credit Card # _____ Expiration _____ CVV _____

Signature on card (Credit Card Payment Only) _____

PAYMENT METHOD:

- Check Enclosed
- Amex
- Discover
- Mastercard
- Visa

PA CLE Credits Requested? Yes No PA I.D. # _____

QUESTIONS?

Call Us: 856.482.0620
Fax Registration: 856.482.0637

CHECKS PAYABLE/RETURN TO:

Camden County Bar Association
Federal Practice Seminar
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034



Since 1881 . . . Your Home Court Advantage!

Camden County Bar Association

A Lawyer's Guide to Dealing with Difficult Clients, Adversaries & Experts

Co-sponsored by the Women In The Profession Committee celebrating National Women's History Month

Tuesday, March 13, 2018 • 5:15 - 7:30 pm
Investors Bank • 1006 Kresson Rd • Voorhees

New Jersey & Pennsylvania MCLE Approved Service Provider — YOUR Trusted CLE Source!

Continuing Legal Education



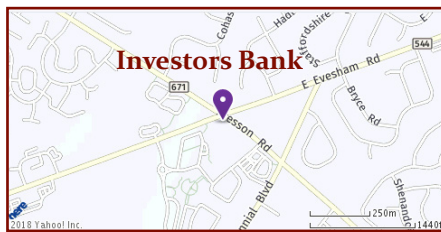
FACULTY

Tommie Ann Gibney, Esq.
Andres & Berger, P.C.
Haddonfield

Shayna T. Slater, Esq.
Anapol Weiss
Cherry Hill & Philadelphia

MODERATOR

Brenda Lee Eutsler, Esq.
Brenda Lee Eutsler & Associates, P.A.
Cherry Hill



Investors Bank is a CCBA Partner in Progress

The challenges of dealing with clients, adversaries and experts can be rather intense in litigation due to the number of players, the expanding playing field, the extensive time and expense and the often unrealistic expectations of clients. Through this seminar, attendees will learn from experienced litigators about skills, tools and helpful hints in addressing these challenges.



You need not be a litigator to benefit from this seminar, you only need to have clients!

PROGRAM TOPICS:

- Managing expectations of clients before and during litigation
- Convincing clients of the advantages of ADR
- Addressing impact on clients of "outside" influences (family, friends, online advice)
- Dealing with the players at different phases of litigation – pre-filing, discovery, depositions, settlement negotiations and trial
- The RPC's of Litigation

*This program will benefit **Distributing Dignity** of Cherry Hill, www.distributingdignity.org, a nonprofit organization which distributes new bras and feminine hygiene products to women in need throughout the country. Seminar attendees may bring items and/or make a donation. See the article about Distributing Dignity in the March Barrister.*

TUITION: Walk-in registrants add \$15	\$80 CCBA Members	\$25 Paralegals/Legal Secretaries
(Includes wine & appetizer reception.)	\$110 Non-Members	FREE to Law Students

NEW JERSEY CREDIT: This program is pending approval by the Board on Continuing Legal Education of the Supreme Court of New Jersey for 2.1 hours of total CLE credit. Of these, 0 qualify as hours of credit for ethics/professionalism. The actual credits earned may be less if the instruction time is less than 105 minutes.

PENNSYLVANIA CREDIT: Seminar includes 2.0 hours of SUBSTANTIVE credit from the Pennsylvania CLE Board. If you need credit for any other state, notify us when you register.

Reservation Form — Print Clearly — Detach and return with payment no later than **March 9, 2018**
Course materials will be distributed via email.

Name(s) _____

Address _____

City/State/Zip _____

Telephone _____ Email _____

Credit Card # _____ Expiration _____ CVV _____

Signature (Credit Card Payment Only) _____

PAYMENT METHOD:

- Check Enclosed
- Amex
- Discover
- Mastercard
- Visa

PA CLE Credits Requested? Yes No PA I.D. # _____

QUESTIONS?

Call Us: 856.482.0620
Fax Registration: 856.482.0637

CHECKS PAYABLE/RETURN TO:
Camden County Bar Association
Women in the Profession Seminar
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034



Since 1881 . . . Your Home Court Advantage!

Lip Sync Battle



Special guest appearance by tribute performer "Drake"

6-9 pm ❖ April 19th



2310 West Marilton Pike (Rte 70) ❖ Cherry Hill

Ticket Donation: \$75 per person/\$140 per couple ❖ \$60* per person

Includes awesome entertainment, food and 1 drink ticket for beer or wine.

**Admitted to the bar 5 years or less*

CCBA's own **Matt Portella** will be stepping into the ring as MC when the **Bar Foundation's Lip Sync Battle** pits South Jersey's most talented lip sync artists against each other in a fight to the finish! Don't miss this opportunity to enjoy an entertaining evening of song, fun and laughter as colleagues and friends share their non-lawyering talents for the **Bar Foundation's Big Spring Fundraiser**.

Think you **have what it takes to compete** in the big ring? Let us know and we'll get you in on the action. You can **perform solo, as a duo or form a group**. All we need is your name, and the names of your lip sync partners and the song you will be performing. **Cash prizes** will be awarded as determined by **audience vote**. Use the **sign up form** included on the following pages to get you into the ring.

Whether you're in the audience or in the ring, we promise you a **fun and exciting evening** in support of the **charitable community service programs** of the Camden County Bar Foundation. Use the form below to **reserve you place now**.

Want to do more to support the Foundation? We are also looking for donations for the **basket raffle** which will take place throughout the evening, or you can choose from one of the **marketing/sponsorship** levels outlined on the following pages.

The Camden County Bar Foundation is a 501(c)(3) not for profit charitable organization registered with the Office of the Attorney General of New Jersey. Contributions to the Foundation are tax-deductible to the extent allowed by current IRS regulations.

*Print Clearly — Detach and return with payment no later than **April 17, 2018***

Name(s) _____

Address _____ City/State/Zip _____

Telephone _____ Email _____

Credit Card# _____ Expiration _____ CVV Code _____

Cardholder Signature (Credit Card Payment Only) _____

Payment:

- Check Enclosed
- Amex
- Discover
- Mastercard
- Visa

Checks payable/return to:

Camden County Bar Foundation
Lip Sync Battle
1040 N. Kings Highway—Suite 201
Cherry Hill, NJ 08034

Questions?

856.482.0620

Fax Reservation

856.482.0637

Camden County Bar Foundation

Lip Sync Battle



6-9 pm ❖ April 19th

VERA

Please provide the information below regarding your act and return it to the address below no later than **April 1, 2018**.

Contact Name

Contact Phone

E-Mail Address

Name of Act

of Performers in Act (Please list names and phone numbers of others in your act)

Performers Names

Song to be Performed

Affiliation with Camden County Bar Association (i.e. Attorney, Law Clerk, Law Student, etc.): _____

ADDITIONAL COMMENTS:

Please return this completed form to:

Questions? 856.482.0620

FAX: 856.482.0637

Camden County Bar Foundation

Lip Sync Performer

1040 N. Kings Highway, Suite 201

Cherry Hill, NJ 08034



Marketing/Sponsorship Opportunities

Team up with the Camden County Bar Foundation* (CCBF) as a Lip Sync Battle sponsor, and place your firm/business before more than 2,600 members of the legal community in Camden County, the Delaware Valley and throughout New Jersey, while supporting a very worthy cause.

We are pleased to offer the following marketing/sponsorship opportunities for your consideration:

- Lips are Movin: \$2,000** – 8 event tickets, Title Sponsorship (event name becomes “Lip Sync Battle presented by”
- Drop the Mic: \$1,500** – 6 event tickets, Banner in DJ area
- Don't Say a Word: \$1,500** – 6 event tickets, Banner around boxing ring where performances will take place
- Good Song Choice: \$1,000** – 4 event tickets, name on round signs and/or announced at the beginning of reach round
- Lip Service - \$500** – 2 event tickets

Additionally, all sponsors will be recognized in an event thank you display ad in the CCBA's monthly publication *The Barrister*, on event signage, in press releases, and on our website:
<http://www.camdencountybar.org>.

The Camden County Bar Foundation is a 501(c)(3) not for profit charitable organization registered with the Office of the Attorney General of New Jersey. Contributions to the Foundation are tax-deductible to the extent allowed by current IRS regulations.

*Print Clearly – Complete, detach and return no later than **April 12, 2018***

We are pleased to support the Bar Foundation's Lip Sync Battle as indicated:

- Lips are Movin: \$2,000
- Drop the Mic: \$1,500
- Don't Say a Word: \$1,500
- Good Song Choice: \$1,000
- Lip Service - \$500
- Donate Raffle item or Raffle Basket

Name(s) _____		
Address _____		City/State/Zip _____
Telephone _____		Email _____
Credit Card# _____	Expiration _____	CVV Code _____
Cardholder Signature (Credit Card Payment Only) _____		

Payment:

- Check Enclosed
- Amex
- Discover
- Mastercard
- Visa

Checks payable/return to:

Camden County Bar Foundation
Lip Sync Battle Sponsorship
1040 N. Kings Highway—Suite 201
Cherry Hill, NJ 08034

Questions?

856.482.0620
Fax
856.482.0637