

THE BARRISTER



Published by the Camden County Bar Association

VOL. 68, No. 2 • October 2019

www.camdencountybar.org



*For more information on the
AUTUMN SCRAMBLE Click or Tap here*

AUTUMN SCRAMBLE RETURNS OCTOBER 14!

Join us at the exclusive Laurel Creek Country Club on Monday, October 14, 2019 for the Foundation's annual Autumn Scramble Golf Tournament.

Laurel Creek Country Club is an Arnold Palmer Signature Course featuring one of the few links-style courses in New Jersey. With generous, undulating fairways and large greens, the course provides ample scoring opportunities for the player who places a premium on accuracy. However, with multiple sets of tees to choose from, players of all abilities can enjoy their day out on the links. Don't miss your chance to play on an exclusive private course!

Enjoy a great day on the course with golf, boxed lunch, open bar cocktails and awards banquet with dinner and drinks. In addition to the great prizes for top foursomes, longest drive, closest to the pin and more, we will have some fantastic basket and silent auction items available - such as tickets to the Eagles/Seahawks game on November 24th - with more great prizes being added all the time!

One of the Foundation's largest fundraisers, the Autumn Scramble raises money for the Foundation's many community service projects such as the upcoming Holiday Party for disadvantaged children.

Gather your friends for some fun on the course for a great cause! Use the flier in this month's issue or visit our website at camden.intouchondemand.com to register today!

Sponsorship opportunities are also available - contact Bar Headquarters at 856.482.0620 for information on how you can become a sponsor today!

*For more information on
the FUNNY FALL FROLIC
Click or Tap here*



FUNNY FALL FROLIC NOVEMBER 12!

Old favorite takes on a new funny twist featuring Joe Conklin!

Join members and friends on November 12 for the annual Fall Frolic at Pennsauken Country Club. New this year! The event will feature comedian **Joe Conklin** for a fun and funny twist on an old favorite event! Enjoy hot and cold hors d'oeuvres and a pasta station featuring salad, fresh cheeses and veggie crudites, choice of three sauces, meatballs and garlic bread. Cash bar.

The Fall Frolic directly benefits the Foundation's annual Children's Holiday Party which annually hosts some 250 children and provides them with a hot breakfast, followed by a few magical hours of fun, gifts, caroling and holiday cheer. Of course, no holiday party would be complete without a visit with Santa who gives each child a wrapped toy and stocking stuffers!

Kick off the holiday season with this fun (and funny) event! **Sign up today!**

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THE DOCKET

Wednesday, October 2nd

The Opioid Epidemic & Substance Use Disorders CLE
12:00 p.m. – 1:15 p.m.
Bar Headquarters

Thursday, October 3rd

Recently Enacted Legislation Regarding Mortgage Foreclosure Discussion on 9 bills signed into law by Gov. Murphy
3:00 p.m. – 5:00 p.m.
Tavistock County Club, Haddonfield

Thursday, October 7th

Young Lawyer Committee Meeting
6:00 p.m.
Top Golf, Mount Laurel

Thursday, October 10th

Hon. John E. Gerry Award Reception honoring Stanley O. King and Sharon A. King
6:00 p.m. – 9:00 p.m.
The Westin, Mount Laurel

Monday, October 14th

Autumn Scramble
10:30 a.m. – 8:00 p.m.
Laurel Creek Country Club, Mount Laurel

Thursday, October 17th

Professionalism Day- "Playing Nice in the Sandbox"
2:00 p.m. – 4:15 p.m.
Camden County Courthouse

Tuesday, October 22nd

All Ethics- Legal Beast and How to Avoid Them
4:00 p.m. – 6:15 p.m.
Bar Headquarters

Wednesday, October 23rd

Employee Leaves: Managing the Interplay of the FLMA, NJFLA, ADA/NJLAD, NJ Paid Sick and Workers Compensation Obligations
4:00 p.m. – 6:15 p.m.
Bar Headquarters

Monday, October 28th

All Day CLE – 8 NJ & 6 PA Credits for 1 low price including Ethics
8:30 a.m. – 4:30 p.m.
Cherry Hill Library - Conference Center

Tuesday, October 29th

SJ Legal Services & the CCBA Pro Bono Committee Present "The Expungement Project"
4:00 p.m. – 6:00 p.m.
Rutgers Law School Camden, Room 204

Wednesday, October 30th

Probate 101: Begins in the Surrogate's Office and Ends in Superior Court - Incl. ETHICS
4:00 p.m. – 7:15 p.m.
Tavistock Country Club, Haddonfield

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Dues renewal notices for the 2019-20 Bar year were payable by June 1. Second notices were mailed in August to anyone whose dues are outstanding. To ensure you remain in good standing in the Camden County Bar Association – South Jersey's premier Bar Association—please make sure your dues are paid in full as soon as possible.

Our member-focused, attentive staff is available to help you with everything from registering for seminars and events to building your book of business, so you can focus on the day-to-day demands of your job.

Don't miss out— renew today!

THE BARRISTER

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

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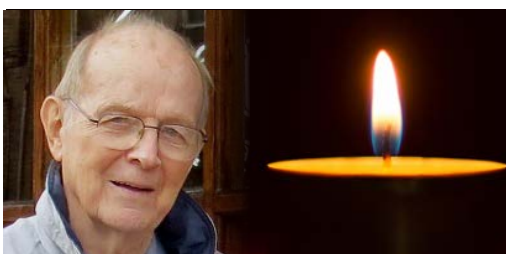
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AND FUNCTIONS!**



In Memoriam

The Camden County Bar Association was saddened to learn of the passing of longtime member **Robert Lee Messick** on August 11, 2019 at the age of 84. We extend our sincere condolences to his family and friends. He will be missed.

PRESIDENT'S PERSPECTIVE

'WHAT DO YOU TAKE FOR GRANTED?'

By Michael J. Dennin



Your family? Your friends? Your job? Your house? Your clothes? Your wealth? Your Earth? Your freedom? Surely, we all take many things for granted. We are humans.

Now stop. Close your eyes. Take a deep breath - in through your nose, and out through your mouth. Now do it two more times, breathing deeply in and out. Keep your eyes closed and think about what you have. Now, think about all of these same things that many people do not have.

Hard work gets you far in life, but there comes a point where we are lost in hard work, then we retire. Along the way, we miss countless opportunities to make changes in the world around us. We miss the chance to help someone. To help a child, a neighbor, the homeless, the poor, the oppressed, a veteran, a low-income individual, a single parent.

The good news is that you can stop taking things for granted and you can start making a change in yourself and the world around you. This past month has been extremely busy both on the Bar Association end, and on my end. However, it is a good busy because I have seen so many good people making change around them. Let us discuss some examples.

We had the Opening of Courts on September 9 at which we memorialized many great lawyers. They were not great because they were lawyers. They were great because they were great people. One cannot be a

great lawyer without first being a great person. We heard about how these people made changes around them that carry on far beyond their legal practice.

We had the Lobster Bake on September 15. I will not steal our Young Lawyers' thunder so I will not get into it except to say that every time I turn around, I am in awe of our young lawyers. They were able to, in meticulous planning, have an event that will change the lives of children with the most significant disabilities.

We had a naturalization ceremony where 19 men and women fought and succeeded in becoming American citizens. And it is ironic that these 19 people know more about our history than 50% of America. They are proud, grateful, happy, and take nothing for granted.

We had a spirited committee meeting and lined up many CLEs to provide information and knowledge to our members. We have had wonderful meetings with our board, and we have set the course for a terrific year.

We have plenty for you to do to help you not take things for granted. Please hold our hands and come with us during this year. Join us in effecting change. Join us in smelling the roses. Join us in our quest to become great humans, because it is from there that we become great lawyers. And as we stop and close our eyes each day, think of what we have and what others do not. Think of how we can help, and then help. Only then do we stop taking things for granted.



Members in the News

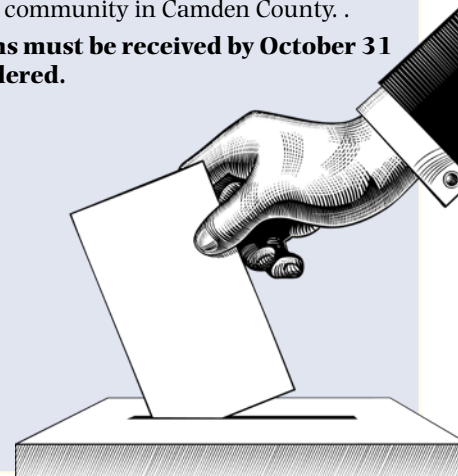
Charny Karpousis Altieri & Donoian, P.A. is pleased to announce that partner **Rebecca A. Berger** has been named Secretary on the Board of Trustees for the Center for Family Services. Ms. Berger has been a board member for the past two years for the century-old non-profit organization headquartered in Camden, NJ. She is a strong proponent of its commitment to uplifting individuals and families through an innovative continuum of care and supports the empowerment of individuals, families and communities to achieve better lives. Rebecca A. Berger represents clients in divorce, child custody, spousal and child support, property settlement agreements, prenuptial agreements, domestic violence and municipal court matters. Admitted to practice law in both New Jersey and Pennsylvania, Ms. Berger is an Associate member of the Thomas S. Forkin Family Law Inns of Court and has also been an active volunteer with the Domestic Violence Project and State of New Jersey Mediator and Community Dispute Resolution Committee.

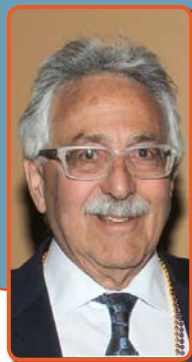
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Nominations Sought for Devine Award

The Hon. Peter J. Devine, Jr. Award Committee is accepting nominations for this year's award. The Devine Award is the highest honor afforded to the membership and is bestowed upon a member for distinguished service to the Camden County Bar Association. The Committee is chaired by Past President Louis R. Moffa, Jr. Please use the Devine Award Nomination Form included in this month's Barrister inserts to nominate a colleague who has provided distinguished service to the Association and the legal community in Camden County.

Nominations must be received by October 31 to be considered.





FOUNDATION UPDATE

Charitable Giving — Instinctive Or Counter-Intuitive

by Hon. Stephen M. Holden (Ret.)

As attorneys we have the difficult job of representing clients, intersecting facts with law and seeking justice. Each of these skill sets calls upon us to react both with instinct and intuition. At times we have to act in opposition to our instincts and counter to our intuition for the good of our clients. Thinking about whether to make a charitable donation can require both instinctive and counter-intuitive thinking at the same time for the good of our community. We all have financial needs for our own families but also live in a community of those with far greater needs. Along the way to becoming lawyers we have all experienced many circumstances which challenge both our instinct and intuition. In fact, success in certain activities requires an interesting combination of instinct and counter-intuition.

When skiing down a hill, with the mountain hurtling towards us, instinct tell us to lean away. In fact, however, the only way to control ski speed is to lean towards the terrain racing at us. For the skier this is counter-intuitive but is essential. When riding two-up on a motorcycle (eg. with a passenger) we must tell the passenger to never lean in the direction of the turn and to not put their feet on the ground when the motorcycle is stopped. For the passenger this is counter-intuitive but essential. When learning new tricks on a diving board, the head must lead into new directions which neither the eyes nor body had visited before. As the head goes the rest of the body instinctively follows. The diving

maneuver is successful because the body always follows the head when learning a new dive.

Like the skier, rider and the diver, lawyers rely upon a successful balance between instinct, counter-intuition and the direction of our heads. During the course of a trial, all lawyers are required to lean downhill at times, avoid falling off the saddle and sometimes move their head, counter-intuitively, into an unknown and completely new direction. Although the practice of law is at its core adversarial, there are times in which counter-intuitive collaboration with opposing counsel promotes a better outcome for all clients. As lawyers advancing our professional and personal lives, our first instinct is usually to preserve assets and take care of our family's financial needs. It may seem that the act of sharing our resources with strangers makes little sense and is counter-intuitive. However, most of us who are professionally and financially successful became so because someone else shared their resources with us. It is, however, necessary for the growth of our profession and community. These expressions of generosity are essential to the legal profession.

Financial contributions to the Foundation are more important at a time when personal finances may be getting tighter and the work of lawyering is becoming more difficult. Though counter-intuitive in difficult and uncertain financial times, this generosity is central among our professional obligations. With great privilege comes great responsibility.

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Using Trust Protectors for Special Needs Trusts

by Thomas D. Begley, Jr., Esquire, CELA

When drafting a Special Needs Trust (SNT) it is always better to utilize the services of a Professional Trustee rather than a family member. However, the individuals establishing the trust are usually not comfortable with a Professional Trustee, because they are not familiar with the Trustee and are not sure exactly how the trust will operate. One way to give comfort to the individuals establishing the trust is to appoint a family member as a Trust Protector. Another reason to use a Trust Protector is that Trustees who are good at administering SNTs today may not be good tomorrow. Banks merge and the acquiring bank may no longer be interested in administering SNTs. Some banks who administer SNTs realize they are difficult and opt to get out of that business. Individuals who work at a bank and are responsible for ensuring that SNTs are administered correctly and with good client service retire or leave and their replacements may not be as qualified. Again, a Trust Protector may be the answer. A Trust Protector can be used if there is a Self-Settled SNT (SSSNT) or a Third Party SNT (TPSNT).

The following questions should be considered in addressing the issue of a Trust Protector:

- *Who.* Who should be appointed Trust Protector? Generally, a family member is the likely candidate to be appointed Trust Protector. This gives the individuals establishing the trust comfort that the trust beneficiary will be protected. Others who could fill the role are an accountant or an attorney. While either of these may be more qualified than a family member, neither gives the individual establishing the trust the same comfort level. The trust beneficiary should not be the Trust Protector.
- *Basic Authority.* What authority should the Trust Protector be given? The Trust Protector should always be given the power to review reports and accounts of the Trustee. In addition, the Trust Protector should be given the authority to remove the Trustee and to replace the Trustee with another Trustee. The Trust Protector would also be the individual named in the trust document to receive notice if any Trustee then serving chooses to resign and should be given authority to replace the Trustee in that event. The next question is whether the Trust Protector should be given the right to remove the Trustee "at will" or only upon a showing of "reasonable grounds." What grounds would be considered "reasonable?" If the reasonable grounds standards is imposed, the document should spell out what is reasonable.



If the Trust Protector is given the power to replace the Trustee, should there be a limitation on who the replacement Trustee may be? It generally makes sense to limit the authority of the Trust Protector to replace the Trustee with another Corporate Trustee with assets of a minimum size or with a Disability Organization experienced in administering SNTs.

- *Additional Authority.* The Trust Protector should also be given additional authority. For example, the Trustee could be given the authority to amend the trust document if there are changes in tax laws or public benefit eligibility rules and to respond to the beneficiary's current needs and capabilities. In certain situations, the Trust Protector might also be given the authority to remove and replace Investment Advisors.
- *Duties of the Trust Protector.* The Trust Protector's primary duty is to ensure good trust management by the Trustee. The Trust Protectors are given the duty to consult with the Trustee on an annual or other periodic basis. An issue arises as to whether or not the Trust Protector is a fiduciary. If the individual establishing the SNT ascribes too many duties or too high a level of care of the Trust Protector, they may be unable to find someone willing to serve.
- *Compensation of the Trust Protector.* Should the Trust Protector be compensated? If so, what should the basis of the compensation be? Often a family member is willing to serve without compensation, but they could invest significant amounts of time. What is fair?

In conclusion, a well-drafted Trust Protector provisions adds significant value to an SNT.

Begley Law Group, P.C. has served the Southern New Jersey and Philadelphia area as a life-planning firm for over 85 years. Our attorneys have expertise in the areas of Personal Injury Settlement Consulting, Special Needs Planning, Medicaid Planning, Estate Planning, Estate & Trust Administration, Guardianship, and Estate & Trust Litigation. Contact us today to begin the conversation.

Seminar

The Camden County Bar Association sponsored a seminar on September 12 entitled **"Liability, Special Education, Civil Rights in Schools & School Safety: 5 High Liability Issues With K-12 Schools."** The seminar featured moderator and speaker **Craig D. Becker, Esq.**, Craig David Becker, Attorney at Law, LLC in Mt. Laurel as well as speaker **Dale Yeager**, and discussed five key issues related to proper educational procedure and school safety in elementary, middle and high schools.





A Great Verdict? Perhaps... But the New Tax Math Takes a HUGE Bite!

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

In 2015, the International Agency for Research on Cancer (IARC) classified glyphosate, the active ingredient Roundup, Monsanto's herbicide/weed killer, as "probably carcinogenic to humans". Since that release, at least three California Juries have found Monsanto, now owned by Bayer, liable for causing non-Hodgkin lymphoma in consumers who have used the weed killer in their employment or for personal use. In the first groundbreaking case, the jurors found Monsanto liable for \$289,000,000 by causing a former school groundskeeper with a terminal and rare form of non-Hodgkin lymphoma. The judge ultimately ordered Monsanto to pay a reduced but whopping \$78,500,000 (i.e. \$39,500,000 for compensatory damages, \$39,000,000 for punitive damages). Although the first case is under appeal, another jury trial also found Monsanto liable to pay \$80,000,000 and yet another came out with \$2.055 billion to the plaintiffs (\$55,000,000 in compensatory damages and \$2 Billion in punitive damages). I understand yet another case was ordered to go to mediation, attempting to forge a settlement but that over 13,000 suits have been started against Monsanto alleging Roundup causes cancer.

My cause for concern? How about that all these huge settlements, which we're sure many might think would be tax free, **can net the plaintiffs but 3% or even 1.3% of the award in their pocket!**

But first, the technical backdrop.
(We promise to fill you in on the Monsanto/Roundup litigation before the end of the article)

For years, confusion and litigation abounded about the taxability of damages for nonphysical injuries such as gender and age discrimination or in harassment cases. Internal Revenue Code (IRC) section 61 states that all income from whatever source derived is taxable income, unless specifically excluded by another code section. The only provision which specifically addresses income exclusions for any lawsuit proceeds is IRC section 104(a)(2) which excludes from income amounts paid by suit or agreement for personal injuries or sickness. When the Small Business Job Protection Act was signed into law in 1996, years of litigation ended by stating that punitive damages – whether or not related to physical injury – are not excludable from gross income. Awards for nonphysical injuries are not excludable except for amounts paid for medical care attributable to emotional distress. The legislative history of the 1996 Act, as it related to IRC section 104(a)(2), provided useful insight into what was or was not excluded from taxable income because of "physical injuries or physical sickness". Generally, if the primary injury is physical, then all resultant damages (except for punitive damages or interest) are excludable. This is the case even if the damages are measured by lost wages. However, if the primary injury is not physical, then the resultant damages are not excludable even if the action

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It may cost you *dearly* by *not* calling us on that matter. We can help, so why not give us a call!

We strive to successfully meet the needs of a very diverse client base. We have carefully focused and developed our practice to specialize in the complexities of tax planning and compliance; financial consulting; accounting and review services; estate planning and compliance. We are here to assist our judiciary and legal colleagues in any and all accounting, tax, valuation, investigative or litigation support project where our team may be of benefit. We offer consultations in many areas, including the following:

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A Great Verdict? Perhaps... But the New Tax Math Takes a HUGE Bite!

(Continued from Page 6)

\$105,000.00	\$120,000.00	\$235,000.00	\$
\$150,000.00	\$125,000.00	\$275,000.00	\$
\$80,000.00	\$190,000.00	\$140,000.00	\$
\$335,000.00	\$435,000.00	\$650,000.00	\$1
(\$35,000.00)	(\$135,000.00)	\$350,000.00	

caused emotional distress, which might cause headaches, ulcers, teeth grinding, insomnia, etc. Punitive damages will generally be included in gross income and taxed when received because of personal injury or sickness whether or not related to a physical injury or physical sickness. Damage recoveries for other than physical injuries or sickness will be taxed. Emotional pain and suffering or emotional distress is not considered a physical injury or illness excludable from taxation. Other than for the actual medical expenses incurred, damages received for a "wrongful discharge" claim, race and age discrimination, injury to reputation accompanied by a claim of emotional distress, and similar non-physical claims will all be included in gross income.

And What About the Legal Fees?

What is the tax treatment of legal fees where the award is NOT excluded as a physical injury? Wouldn't you think that the most a plaintiff might be taxed by the IRS or their state would be on their actual recovery, net of legal fees and other costs? Typically, the lawyer's trust account receives the gross award, the attorney takes his or her fee and costs advanced, remitting to their client the net amount. Alas, in the IRS' view, 100% of the award is gross income to the plaintiff, even if paid directly to the plaintiff's attorney by the defendant. In the 2005 Supreme Court decision, *Comm'r v. Banks*, 543 U.S. 426 (2005), the Court determined that the plaintiff is considered to receive the GROSS award, including any portion that goes to pay legal fees and costs. The IRS rules for Form 1099 reporting bear this out. A defendant or other payor that issues a payment to a plaintiff and a lawyer must issue two Forms 1099. The lawyer and client each should receive a Form 1099 reporting they received 100 percent of the money. Such plaintiffs (including whistleblowers) must report the gross payment as their income. How about just having the lawyer issue two separate checks (one for the attorney and the balance to the client)? Sorry, but according to the Banks decision and IRS Form 1099 rules, defendants need to issue a Form 1099 to the plaintiff for the full settlement, even if part of the money is paid to the plaintiff's lawyer.

Good News for Some Cases... The Above-the-Line Deduction

Right before the Supreme Court chimed in on its Banks decision, in 2004 Congress added an above-the-line deduction for legal fees, but only for certain types of cases. This above-the-line deduction, reducing taxable income to arrive at "Adjusted Gross Income" (AGI), applies to any claim under the federal False Claims Act; the National Labor Relations Act; the Fair Labor Standards Act; the Employee Polygraph Protection Act of 1988; and the Worker Adjustment and Retraining Notification Act; and claims under certain provisions of the Civil Rights Act of 1991; the Congressional Accountability Act of 1995; the Age Discrimination in Employment Act of 1967; the Rehabilitation Act of 1973; the Employee Retirement Income Act of 1974; the Education Amendments of 1972; the Family and Medical Leave Act of 1993; the Civil Rights Act of 1964; the Fair Housing Act; the Americans with Disabilities Act of 1990; chapter 43 of title 38 of the United States Code; and sections 1977, 1979, and 1980 of the Revised Statutes. Basically, this above-the-line deduction applies to any claim under any provision of federal, state, or local law, whether statutory, regulatory, or common law, that provides for the enforcement of civil rights or regulates any aspect of the employment relationship. Under 26 U.S. Code § 62(a)(21), as amended by the Bipartisan Budget Act of 2018, an SEC or Commodity Futures Trading Commission (CFTC) whistleblower receiving an award from the SEC whistleblower program or CFTC whistleblower program can also claim the legal fee as an above-the-line deduction.

The Appellate Courts have generally been split on whether contingent attorney fees paid by a taxpayer are excludable from gross income.

As we alluded to earlier, the IRS typically requires the amount of an award or settlement to be included in gross income (unless specifically excluded). Prior to 2018, the taxpayer was then generally entitled only to a miscellaneous itemized deduction for the contingent legal fee payment, the value of which was limited (often substantially) because of the 2% threshold on miscellaneous itemized deductions, the phase out of deductions for high income taxpayers and the non-deductibility of such fees for the alternative minimum tax (AMT). Contrast this to only including in income that portion of an award net of the contingent fee paid to the taxpayer's attorney.

This above-the-line deduction means you pay no tax on the attorney's fees or, put another way, will be only taxed on the net award you actually receive. Under the Tax Cuts and Jobs Act of 2017 ("TCJA"), miscellaneous itemized deductions were eliminated (at least until 2026 so stay tuned). If you don't qualify for the above-the-line deduction, you are paying taxes on money you paid your attorney and never saw. The TCJA effectively burdened a new tax on many a lawsuit award by removing the deduction of legal fees and costs on all too many settlements, especially when interest and punitive damages come into play. **Ouch!**

The Bizarre New Tax Math

In the more recent case, *Pilliod v. Monsanto*, the Plaintiffs were awarded by the jury approximately \$55 million in compensatory damages and \$2 billion in punitive damages. It's not unusual for legal fees and reimbursed costs to rub as much as 50% of the award. If so,

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YOUNG LAWYER HAPPENINGS



YOUNG LAWYER CHAIR

Transitioning from Public to Private: Considerations for Young Lawyers

By Christopher J. Keating

Five years into my legal career, I decided to make a big career move. I left the New Jersey Office of the Attorney General ("NJOAG") to join the Keefe Law Firm. This was not an impulse move. I made this decision after consulting family, colleagues, law school classmates, and friends in the Young Lawyers Committee. After a month at the firm, I believe I made the correct choice for my career and for my family.

I am writing this article to share with you some of the most important factors I considered as a young lawyer transitioning to a new job. By no means is this list exhaustive. For some context, at the time I made the decision to leave NJOAG, I was married with a one-year-old son, owned a home with a mortgage, had significant law school debt, and was focused on becoming a great trial attorney and public servant. To me, this switch was just as much about choosing the right mentors as it was about choosing the right job. I had five years of experience under my belt, and I viewed years 6-10 of my career as crucial to my development as a lawyer. These circumstances determined which factors were most important to me throughout this process.

1. **Personal Fulfillment** – I had a great job, but I decided I needed a change. In joining my colleagues at Keefe Law Firm, I switched my focus from mostly "white collar" prosecution to personal injury, environmental, wage and hour, and criminal defense. In these new practice areas, I genuinely believe I am helping people to overcome some of the toughest challenges of their lives. In addition to finding fulfillment at my new job, I have also begun to enjoy various extracurriculars that were prohibited by my public employment, including public advocacy and political activity. In the long term, my biggest concern about this career move is my ability to spend meaningful time with my family. Although I am generally working longer hours, I am fortunate to work with professionals who ultimately value family above everything else, which was a factor I gave serious weight in my decision-making process.
2. **Debt Management & Public Service Loan Forgiveness** – I have no interest in living a flashy or expensive lifestyle, but I am interested in financial security for my family. When I left the public sector, I had student loans, a mortgage, and a car loan, all of which I could not wait to make disappear. Unique to the student loans, I was just shy of five years in the Public Service Loan Forgiveness ("PSLF") program. The PSLF program allows individuals to have their federal student loan debt forgiven after 10 years of making monthly payments with a qualifying employer. In addition, monthly payments are drastically reduced using a calculation that limits monthly payments to only a percentage of one's discretionary income (rather than a traditional 120 payment schedule for the entirety of loan principle and interest). Needless to say, the benefits of this program are huge for public servants. For me, however, I knew that reaching 5 years in public service would be the point of no turning back. After 4.5 years in the PSLF program, the reduced monthly payments meant that I had not yet scratched my loan principle, and the unpaid interest on those loans was slowly mounting. Each year that went by made it harder to justify leaving the program. In order to justify leaving for the private sector, I needed to make sure I could pay off my loans within the same timeframe in which they would have been forgiven. Once the numbers made sense for my short-term expenses, it was time to focus on the long term.

3. **Long-Term Financial Security and Independence** – Believe it or not, the state pension was easier for me to part with than was PSLF. In New Jersey, most state employees must contribute to the pension system for 10 years before they vest. I had some concerns that the pension system would be "reformed" by the time I would have vested (I also shared these concerns, albeit less, for PSLF). In making the switch to private, it was important that any new job offered a 401(k) and either matched a percentage of my contributions or contributed a percentage of my salary. I also began to learn about and take advantage of tax-friendly planning options such as health savings accounts ("HSAs"), flex spending accounts ("FSAs"), traditional IRAs, and even backdoor Roth IRAs. My wife and I even made (and strictly adhere to) a budget to trim wasteful spending and focus on paying down our debts. For invaluable and easy-to-understand advice on financial planning, I strongly recommend the White Coat Investor podcast.

There are many considerations involved in making a responsible career move. As I considered these factors, I was often seeking the advice of my young lawyer colleagues in the Camden County Bar Association. Being able to discuss these issues in confidence with my fellow YLC members is one of the greatest benefits I receive from the CCBA. Likewise, I will gladly make myself available to discuss these issues with other YLC members who are contemplating their own career moves.

If you are interested in getting involved with the YLC, please consider joining us at our next meeting at 6:00 p.m. on Wednesday, October 7th at Top Golf in Mt. Laurel.

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10TH ANNUAL LOBSTER BAKE RAISES NEARLY \$8,000 IN SOLD-OUT EVENT!

It was a beautiful late summer day at Woodcrest Country Club for the Young Lawyers Committee's 10th annual Lobster Bake on September 15, 2019. Attendees enjoyed a traditional lobster dinner, wine and beer, appetizers and dessert, plus live music and a cornhole tournament, all while raising money for Larc School in Bellmawr. The popular event raised nearly **\$8,000 for the Larc School**, a non-profit special education school serving students with a wide range of moderate to severe disabilities. For a list of our generous sponsors, turn to page 11. As the pictures show, a terrific time was had by all!



(l to r) Avalon and Heather Tran, Jeanette Kwon



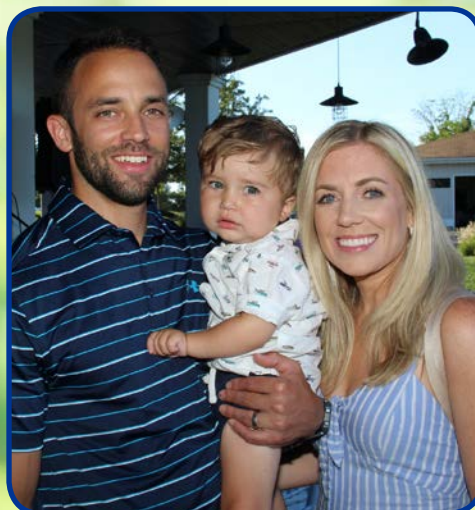
(l to r) Barry and Fran Lefkowitz, Lilia Madero, Courtney and Evan Bongard



(l to r) Brenda Eutsler, Brian Herman and Jim Herman



(l to r) Brian Anton, Rachael Brekke and Maisie Smith



(l to r) Chris, Shane and Regina Philipps



(l to r) Jake, Samantha and Rose Heaton



(l to r) Jane and Marty Abo,
Rachel and Chris Maher

10TH ANNUAL LOBSTER BAKE RAISES NEARLY \$8,000 IN SOLD-OUT EVENT!



(l to r) Matt Rooney, Maureen Finnegan, Jacklin Rooney and Wendy Rooney



Chris and Jenifer Fowler



(l to r) Shayna, Bill, Billy and Ryan Slater



Kristin Schmid and Rob Rachlin



Craig Becker and his son (the lobster) Aaron

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DATA PRIVACY AND CYBERSECURITY

Lawyers: Beware of Phishing Emails

By: **Robert T. Egan, Esquire** and **Daniel J. DeFiglio, Esquire**
Archer Law



You, or someone you know, have invariably received a phishing email message. A

phishing email can be a simple request for assistance by someone purporting to be your colleague or employee or another person or entity you trust. It is often sent on a summer Friday afternoon when the leadership who made the request is no longer available or at an odd hour (think 5:30 A.M. or 8:30 P.M.). The email commonly uses the style and/or logo of your firm's standard emails, and begins a vague request for assistance, such as:

*"Hey, I am stuck in a meeting but I need your assistance.
Are you in the office right now and able to assist."*

For others, phishing emails come from a person pretending to be Dropbox or another recognized service and requesting that you download a resource or document. The goal of all these emails is the same—to get you to do something that benefits the fraudsters on the other end, such as sending them money [sometimes by installing ransomware on your computer] or giving up your login usernames, passwords and account numbers or your DOB, Social Security number. Phishing is also a common way that cyber criminals obtain access to company computer networks, including a law firm's network, from which they launch a larger attack.

The Federal Trade Commission provides resources to help businesses—including attorneys—address cybersecurity, including the risks posed by phishing. **Check out the FTC website here.** Specific advice concerning phishing attacks can be found **here** and **here**. They include calling the sender or a colleague to verify the bona fides of the request, keeping computer security software updated and implementing email authentication technology.

In addition, Rob Kleeger, the Founder & Managing Director of Digital4nx Group, Ltd., a New Jersey-operated digital forensic investigation and national cybersecurity consulting and advisory boutique, recommends that businesses take several reasonable and cost-effective steps to begin to protect themselves from phishing emails and other cyber threats.

Pay attention to the sender's email address. Cyber criminals often mimic a legitimate business email address with only a character or two altered or omitted.

Hover over hyperlinks. Hover the cursor over any links in an email—those not matching the text that appears when hovering over them raise a red flag. Additionally, using a URL shortening service to hide the true source and destination of the link also raises a red flag.

Use complex and unique passwords. Use unique passwords for each account you own, with long character counts and a mix of upper and lower case letters and special characters. Using a password manager like LastPass, KeePass, Dashlane, and others is a good idea.

Enable Two-Factor Authentication (2FA). While two-factor authentication (2FA) isn't bullet-proof, it is an important line of defense against attackers who are trying to access your accounts after your credentials have already been compromised.

Cyber Awareness Training. Proper training which makes cybersecurity "personal" establishes a "human firewall" and is the best method for personnel to embrace a cyber culture.

Digital4nx provides additional **cyber security tips here**. The FTC also recommends reporting phishing attempts to the FTC's email box, **spam@uce.gov**, and to **ftc.gov/complaint**.

For lawyers, the ever present and growing concerns about phishing emails and all types of cyberattacks are serious. Indeed, as discussed in the first installment in this series, practitioners have an ethical duty to educate themselves about cybersecurity and take reasonable measures to protect against unauthorized access to private information. The next time you get a strange email requesting client information, remember these tips and proceed with caution.

VERDICTS OF THE COURT

Superior Court of New Jersey Superior Court of New Jersey

August 2019

VERDICT: No Cause (8/2/19)
Case Type: Medical Malpractice
Judge: Michael J. Kassel, J.S.C.
Plaintiff 1 Atty: David Kuritz, Esq.
Plaintiff 2 Atty: Todd Goodman, Esq.
Defendant's Atty: Sean Buckley, Esq.
L-63916 Jury

VERDICT: Damages \$75,000 (8/8/19)
Case Type: Auto Negligence
Judge: Donald Stein, J.S.C.
Plaintiff's Atty: Daniel Snyder, Esq.
Defendant's Atty: Francis McDevitt, Esq.
L-4627-16 Jury

VERDICT: Damages: Plaintiff 1- \$60,000 (8/8/19)
Case Type: Auto Negligence
Judge: Michael J. Kassel, J.S.C.
Plaintiff 1 Atty: Domenic B. Sanginiti, Esq.
Plaintiff 2 Atty: Kenneth W. Thayer, Esq.
Defendant's Atty: Ada Gallicchio, Esq.
L-2862-16 Jury

VERDICT: No Cause (8/9/19)
Case Type: Auto Negligence
Judge: Anthony M. Pugliese, J.S.C.
Plaintiff's Atty: Gary J. Brascetta, Esq.
Defendant's Atty: Joseph Neal, Esq.
L-4700-16 Jury

VERDICT: No Cause (8/13/19)
Case Type: Personal Injury
Judge: Sherri Schweitzer, J.S.C.
Plaintiff's Atty: Daniel Ward, Esq.
Defendant's Atty: Norman Briggs, Esq.
L-3353-17 Jury

VERDICT: Damages \$100,000 (8/15/19)
Case Type: Auto Negligence
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: Scott Goldstein, Esq.
Defendant's Atty: Sungkyn Lee, Esq.
L-4240-17 Jury

VERDICT: Damages \$50,000 (8/20/19)
Case Type: Personal Injury
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: Harry Kane, Jr., Esq.
Defendant's Atty: Deenah Sirota, Esq.
L-1181-17 Jury

VERDICT: No Cause (8/28/19)
Case Type: Auto Negligence
Judge: Sherri Schweitzer, J.S.C.
Plaintiff's Atty: Patrick Grimes, Esq.
Defendant's Atty: Robin Barkow, Esq.
L-4541-17 Jury

VERDICT: Damages \$200,000 (8/29/19)
Case Type: Auto Negligence
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: Lisa Bowles, Esq.
Defendant's Atty: John Dingle, Esq.
L-4271-17 Jury

WINE & FOOD

By Jim Hamilton

One of the benefits of attending wine tastings is the ability to experience wines with which one is not familiar. This may be because it is a new vintage of a wine one previously may have enjoyed, a wine from a known winery that is made from a grape variety different from those tried before, or the wine is from a winery that either is new, or at least is new to the taster. Those of you who attended the last Camden County Bar Foundation wine tasting may have taken the time to try some of the many wines being poured by Kevin Coffey representing Popova Kula, a winery from the Republic of North Macedonia. I know I did, and from speaking with others who tasted at that table, many guests were favorably impressed and were pleased they broadened their wine horizons.

While winery owner Jordan Trajkov was unable to attend our tasting, subsequently I had the chance to taste with him and Kevin many of his wines from the Popova Kula lineup. Some are made from grape varieties familiar to most wine fans, but others are made from indigenous varieties that even the more serious student of wine may not know. Whether you have tasted any of these wines or not, I thought it would be fun to learn more about a wine region that is poised to compete in the U.S. marketplace by talking wine with Jordan, who tirelessly has been introducing himself, and his winery, to area retailers.

Q. Even the most enthusiastic wine drinkers may be unfamiliar with the wines of the Republic of Macedonia, or North Macedonia as it now is known, so perhaps we should begin our discussion by having you explain the winemaking culture in your country.

A. Macedonia is the only country referenced in the Bible, when it was resurrected in 1991. Archeological findings dating from the 13th century B.C. show that fine wines made in clay pots were being produced in what now is the Agricultural Viticulture Area (AVA) of Demir Kapija in the Tikves Appellation. Wine production in this specific part of the world is of ancient heritage and tradition. They probably made some bad wines back then, but once they mastered production techniques, the "recipes" were written on the clay pots and show that fine wines were being produced. During the 500 years of Ottoman occupation, Macedonian wine production was mostly hidden as Ottoman rulers were interested in producing opium, tobacco and cotton to trade around the world while enslaved Macedonians were producing wine primarily for their own or church use. These efforts reflected well on the resiliency of the Macedonians which was needed for their survival. In 1903, the male population of Macedonia was decimated by the Ottomans to prevent our country's rise from oppression. Consequently, after the Balkan Wars, with no army to defend it, Macedonia was divided by its neighbors:

Vardar Macedonia went to Serbia, Pirin Macedonia to Bulgaria and Aegean Macedonia to Greece. The prime Macedonian wine region of Tikves was in the Serbian territory, and under the rule of King Aleksandar Karadjordjevic wine production once again blossomed. His French wine consultants realized that of all the regions of what became Yugoslavia the Demir Kapija part of the Tikves wine region was superior. They selected the microregion, Popova Kula, for their vineyards. While wine production during the socialistic post-World War II period thrived, making



the best wine possible was not a priority. It wasn't until the Republic of Macedonia gained independence in 1991 that small privately-owned wineries emerged to compete with 13 huge, established state owned wineries in what now is a growing wine culture. I was one of those early investors who brought business knowledge, and yes courage, to take on the marketing challenge of making and selling premium Macedonian wines.

Q. The emergence of Greek wines into the U.S. marketplace, including the wines from its Macedonia region, may cause consumer confusion, particularly given the fact that it is contiguous to your country. Are there steps being taken in your country to help wine buyers appreciate the distinction?

(Continued on Page 14)



Seminar

The Camden County Bar Association sponsored "Supreme Court Decision 'Battle Royale'" seminar on September 17 at Bar Headquarters in Cherry Hill. The seminar featured speakers **Nancianne Aydelotte, Esq.**, Law Office of Nancianne Aydelotte; **Craig D. Becker, Esq.**, Craig David Becker, Attorney at Law, LLC; **Dawnn E. Briddell, Esq.**, Duane Morris; **Daniel L. Mellor, Esq.**, Kulzer & DiPadova, P.A.; **Howard Mendelson, Esq.**, Davis & Mendelson; and **Matthew T. Rooney, Esq.**, DeMichele & DeMichele, P.C.

A Great Verdict? Perhaps... But the New Tax Math Takes a HUGE Bite!

(Continued from Page 7)

they would get to keep half, or \$27.5 million of the \$55 million compensatory award. Since it is for their lymphoma, that portion should escape taxation. The \$2 billion award for punitive damages would be consumed by about 50% of legal fees and costs, leaving the suffering married couple \$1 billion pre-tax. Well, we indicated the \$2 billion in punitive damages was taxable with no deduction for the estimated 50% going to the lawyers and case costs, and would be further reduced by 37% federal income tax and approximately 13% in California taxes. For you tax geeks like us, under the TCJA with the significant limitations on SALT (State and Local Tax) deductions, you can just about forget tax-effecting for the deduction of state taxes against federal taxable income. Okay, so after the attorneys are paid, the case costs advanced repaid, the federal taxes paid and the state taxes paid, the Plaintiffs would be left with \$27.5 million or 1.34%. Not exactly chump change but move the decimal point around and see how a lesser award might fare. With or without appeals, the after-tax math/recovery, is scary

Had the settlement involved a Plaintiff's business, the legal fees should be a business deduction while the attorney fees and costs would be deductible for certain whistleblower claims. But in other cases, as we've commented here, plaintiffs are out of luck unless they are awfully creative. Sometimes, there may be ways to circumvent these tax rules, but you'll need sophisticated tax help to do it. Advice on the taxation of damage awards before the case settles is best if you hope to avoid a terrible tax result.

Recipients of settlements and judgments generally worry more about the tax issues than payors do. But a defendant preparing to pay a settlement or judgment should also find the tax treatment of the payment to be important. A payment to resolve litigation should involve one or more of: 1) an ordinary and necessary business expense deduction; 2) a deduction as an investment expense; 3) a payment that is not deductible but must be capitalized as part of the cost of an asset; 4) a non-deductible personal expense; or 5) a non-deductible fine or penalty. The Internal Revenue Code does not expressly allow deductions for damages or settlement payments but assuming the requisite business nexus, defendants deduct settlements or judgments, including legal fees with little issue.

What's it all mean? We've seen plaintiffs holding out for more money to make up for an increased tax liability. Also, some lawyers believe a greater number of claims have been made alleging physical injuries in some harassment or discrimination cases. Attorneys may wish to seek the help of CPAs to help them analyze and quantify claims for damages or settlement offers. By discussing with the accountant or tax attorney the tax or financial impact of filing a claim under several scenarios, consideration can be given to maximizing the after-tax recovery. CPAs also might consult with defense counsel, preparing reports or counter-reports where necessary, and even advising them on settlements of legitimate claims that might minimize income taxes, which could cause lower payments by the attorney's clients/payors.

Martin H. Abo, CPA/ABV/CVA/CFF is a principle of Abo and Company, LLC and its affiliate, Abo Cipolla Financial Forensics, LLC, Certified Public Accountants – Litigation and Forensic Accountants. The firm is a Partner in Progress of the Camden County Bar Association. With offices in Mount Laurel, NJ, Morrisville, PA and Franklin Lakes, NJ. Marty can be reached at marty@aboandcompany.com or by calling 856-222-4723.

WINE & FOOD

(Continued from Page 13)

A. Aegean Macedonia became part of Greece after the Balkan Wars and remains a part of Greece. However, that region was never historically a wine region. The Vardar River originates in my country and navigates around the hills and mountains through the Tikves Wine region until it hits Aegean Macedonia, where it flows through a vast flat area before forming its delta prior to reaching the Aegean Sea. In the Republic of North Macedonia we have limestone soil from an ancient lake bed which is superb for wine grapes, but in the flat delta in the Aegean Macedonia the soil is black and heavy. It certainly is suitable for vegetables, fruits and table grapes but not for wine grapes.

As you can imagine, the water table in the Greek Macedonia region is high, which is bad for vines, unlike in my country, where it is hilly and drains easily which is good for growing grapes. Also, the climate there is pure Mediterranean while we have a mixed Continental and Mediterranean climate which is much better for the production of high-quality grapes.

In order to bolster the economy in Greece, the EU heavily subsidized fruit and vegetable processing, and this included wine grapes. This led to the birth of the wine industry in the Aegean Macedonia (i.e. that part of today's Greece). Currently there are wines labeled from my country as Macedonian and there are wines from Greece similarly labeled, although Greece has to be mentioned on the label. I agree that there will be confusion in the market and our government is taking some steps in that regard, so my marketing challenge just became bigger.

Q. Most casual wine drinkers tend to gravitate toward grape varieties with which they are familiar, such as Chardonnay, Sauvignon Blanc, Cabernet Sauvignon and Pinot Noir. Many producers in countries that want to penetrate the American market will plant, or graft over to, "international" varieties instead of indigenous grapes. While you make wines from grapes that most consumers know, you seem to feature wines made from grapes native to your country. Does this make it more of a challenge in gaining the acceptance of U.S. wine retailers and the consumers they serve?

A. Globalization is a strong force that brought great things to humanity. But, at the same time, it has a dark side in that it can adversely impact local products, including indigenous grape varieties. The varieties that succeeded in some big markets were flying on the wings of globalization, and by their success on the world stage became viewed as "international." My philosophy is glocalization – bring the local to the global market. I have saved one of the oldest varieties in the world, Stanushina, from extinction, and I work with Zilavka, Prokupec and, as do all other Macedonian wineries, also with the great red grape – Vranec. I know I will swim against the current, but I strongly believe that true wine lovers want to try something new, something unique. And as opposed to EU consumers, USA wine drinkers are more open to embrace what to them are unknown wines. I have been spending considerable time in the USA and I have met some retailers who are satisfied with what they have been selling, but at the same time I also I have met a number of retailers who simply love my unique wines and understand the attraction those wines can have for their customers.

I had additional questions for Jordan I thought would shed further light on this emerging wine region but given the in-depth responses he has provided we will need to save them for next month. I hope you will look forward to our continuing discussion.

Don't Forget About Drug Court

by Craig David Becker

More people are eligible for Drug Court than most people think. Is important that attorneys properly and skillfully utilize the drug court program to its full extent.

Drug Court is a mechanism created by the courts in New Jersey, to give a rehabilitative option to people facing serious penalties as a result of drug dependency. See *State v. Clarke*, 203 N.J. 166, 174-75 (2010) "Drug Courts are specialized courts within the Superior Court that target drug-involved 'offenders who are most likely to benefit from treatment and do not pose a risk to public safety.'" *State v. Garcia*, A-3769-17T2, 2019 WL 2560674, at *2 (N.J. Super. Ct. App. Div. June 21, 2019) (quoting *State v. Meyer*, 192 N.J. 421, 428-29, 930 A.2d 428 (2007)).

There are two options for the defendant to gain admission into Drug Court. There's a tier 1 option that requires prosecutorial consent and tier 2 option that, although more restrictive, does not require prosecutorial consent. *Id.* 203 N.J. 166, 174-77 (2010)

Mistakes I've seen in cases where individuals and/or attorneys failed to utilize the drug court system fall into two categories. First, failure to understand who is eligible for Drug Court. Drug Court is not limited to only drug cases.

The Legislature subsequently amended the definition of a "drug or alcohol dependent person" in N.J.S.A. 2C:35-2. L. 1999, c. 376, § 1. Following the amendment, a drug or alcohol dependent person is defined as "a person who as a result of using a controlled dangerous substance or controlled substance analog or alcohol **has been** in a state of psychic or physical dependence, or both, arising from the use of that controlled dangerous substance or controlled substance analog or alcohol on a continuous or repetitive basis." N.J.S.A. 2C:35-2 (emphasis added). The amendment substituted "has been" for "who is." L. 1999, c. 376, § 1.

The accompanying statement of the Senate Law and Public Safety Committee explained the change's effect.

The committee amended the bill to clarify that a person who is drug or alcohol dependent at the time of the commission of the offense would be deemed to be a drug or alcohol dependent person at the time of sentencing, even though the person has made progress toward rehabilitation while awaiting disposition of the charges and is no longer actively using a controlled dangerous substance, controlled dangerous substance analog or alcohol. It is the committee's understanding that this amendment is necessary because the disease of drug or alcohol dependence is a chronic, relapsing disorder.

[S. Law and Public Safety Comm., *Statement to S., No. 1253*, 208th Leg.2 (N.J. Jan. 25, 1999) (emphasis added).]

The statement makes clear that the Committee intended that the definition of a drug dependent person includes an individual who was drug or alcohol dependent at the time of the offense. Thus, even if an offender achieved some level of success in his or her rehabilitation efforts by the time of sentencing, or more pertinent to this matter at the time of seeking admission to the Drug Court program, the offender may still be found drug or alcohol dependent. See *Manual, supra*, at 16-17.


Id. At 180-81 (2010)

Many criminal cases are Drug Court eligible. The offense does not need to be related to drugs or alcohol. Instead an attorney needs to show that the defendant's drug or alcohol dependency contributed to the actions and issues that caused the person to commit the crime. It's been my experience that a high number and potentially most people who commit crimes are drug and/or alcohol dependent. This drastically increases the number of people who may be eligible for Drug Court. It is important that an attorney closely investigates if their client may be eligible for Drug Court.

Judges and Prosecutors are required to consider the Defendant's entire history when deciding on eligibility for Drug Court. See *Clarke*, 203 N.J. at 183 (Although a Drug Court judge is not bound by a substance abuse evaluator's recommendation for in-patient drug treatment, the evaluation is a critical component of a decision to grant or deny admission into the Drug Court program.); *State v. Dawson*, A-5998-09T1, 2011 WL 2981936, at *4 (N.J. Super. Ct. App. Div. July 25, 2011) ("Given that defendant presented proofs to support his assertion that the prosecutor did not consider his complete individual history, we affirm the trial court's determination of a gross and patent abuse of discretion.") Attorneys should consider obtaining private evaluations that can explain the Defendant's drug related issues.

It has been my experience that most court ordered substance abuse evaluations narrowly focus on certain factors related to drug use. They often give little information as to how the drug use caused the Defendant to commit the crime. Many substance abuse evaluations failed to explain how the Defendant will benefit from the Drug Court program. A Defendant's ability to benefit from the Drug Court program is a substantial factor that a court uses in determining the Defendant's eligibility. See *Clarke*, 203 N.J. at 183 A prosecutor must consider this as well. See *Dawson*, 2011 WL at *4 It can make a significant difference in the case if you have a strong expert opinion that explains how the Defendant will benefit from rehabilitation. The expert opinion should set forth realistic and practical opinions as to why the expert believes that the Defendant, after receiving treatment, is not likely to reengage in criminal conduct. Showing a court and/or Prosecutor a Defendant's complete history and providing strong evidence of the Defendant's ability to benefit from treatment can make a substantial difference when assisting the client in the Drug Court application process.

In many cases acceptance into Drug Court could be a significant factor in someone avoiding a state prison sentence. In addition, for many defendants Drug Court is the only place, in part because they have no other choice, where they will get the treatment and other help they need. It is important that attorneys fully utilize the Drug Court options, so all people eligible are able to take part in this program.



Craig David Becker

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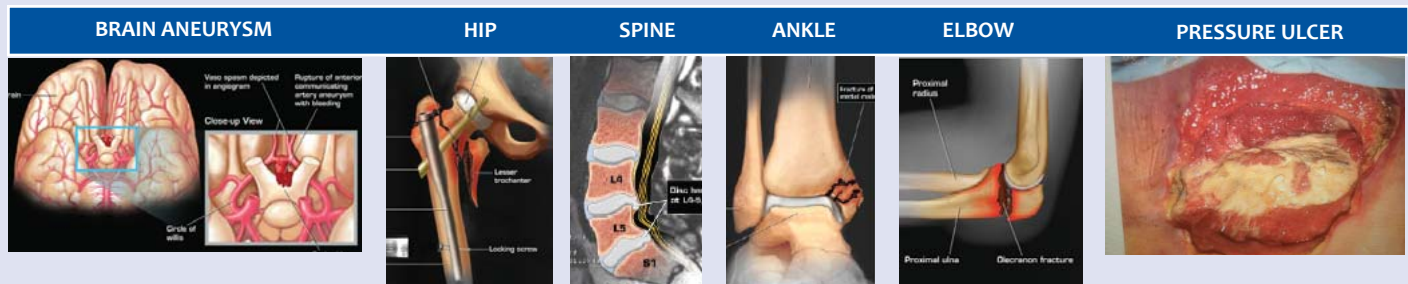


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Certified by the Supreme Court of NJ as a Civil Trial Attorney
Million Dollar Advocates Forum Member

Richard J. Talbot, Esq.

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N.J.A.J. Board of Governors Member
Nursing Home Neglect and Serious Injury Matters



See other exhibits @ www.ballerinilaw.com

We **RELENTLESSLY** represent our clients using our valuable resources to help prove the significance of **OUR CLIENTS' INJURIES!**

Some case results include:

- \$1.8 Million-Drowning Death
- \$990K Nursing Home & Assisted Living Facility Neglect-Multiple Pressure Ulcers
- \$950K Nursing Home Neglect/Violations of Rights-Hypoglycemia
- \$400K Recovery-Pain & Suffering for Fatal Fire (Verdict of \$375K plus \$25K Settlement)
- \$500K Jury Verdict-Excess Over Remainder of \$100K CSL Policy Against Allstate Insureds with Offer of Judgment for Policy-Herniated Discs
- \$500K Nursing Home/Hospital Neglect - Pressure Ulcers
- \$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
- \$225K (before fees & costs) Verdict NH Violations of Rights & Negligence-Hyperglycemia-No Permanency Claimed

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