



December 1991

Christmas from the Bar: Marlton attorneys Cindy Perry and Marci Hill inventory and sort through contributions of food and toys donated by Camden County Bar Association members for

the holiday "Adopt-A-Family" program. The donations were disbursed to 50 needy Camden families through Camden County Catholic Social Services.

ADOPT A FAMILY FOR THE HOLIDAYS

Give the gift of JOY this holiday season!

Now in its 34th year, the Camden County Bar Foundation is again organizing the annual Adopt-a-Family. The Public Benefits Committee is pleased to partner with St. Joseph's Pro Cathedral School in Camden to bring joy to roughly 100 families.

It's easy to participate. You tell us the size of the family you wish to "adopt" and we'll let you know the ages of the children, their clothing sizes and, in some cases, their wish list. All you have to do is shop and feel good knowing you are sharing the joy and spirit of the holidays with a family you will never meet, but who will be touched by your kindness and generosity. We also ask that you purchase food for your adopted family.

Please contact **Kara Edens Graser** at kara@camdencountybar.org for family assignments or call (856) 482-0620 if you have any questions. Please see the flier included in this issue for more information.

**PLEASE SEE ATTACHED INSERT
FOR ADDITIONAL INFORMATION.**

FALL FROLIC IS BACK!



Join the CCBF for the annual Fall Frolic at Kaminski's Bar & Grill in Cherry Hill for a fantastic evening of networking and fundraising. Watch the 76ers take on the NY Knicks in Kaminski's newly renovated patio room and enjoy cocktails and delicious food, while raising money for a great cause – the Children's Holiday Party scheduled for December 7. Sponsorships are also available for this special event. Refer to the fliers in this month's issue or register on our website today! We hope to see you there.

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CHILDREN'S HOLIDAY PARTY SET FOR DECEMBER 7!

The Camden County Bar Foundation will again provide food and gifts to children in Camden who need it most. The Camden County Bar Foundation is working with Boys & Girls Club, Better Tomorrows, Holy Name, Hispanic Daycare, and the Anna Sample House to provide the children they serve with presents, food and stocking stuffers. This heartwarming event features a hot breakfast, a festive carol sing-along, a magic show, and visits from special guests straight from the North Pole. Each child will have the chance to meet Santa, take a photo with him, and receive a wrapped toy along with a goodie bag. You can help make a difference by volunteering to wrap gifts before the party, assist with set-up, chaperone during the event, or help with clean-up afterward.

Alternatively, consider making a tax-deductible donation to the Foundation to ensure every child has a memorable and joyful experience! Check out the flier in this month's issue for more information.

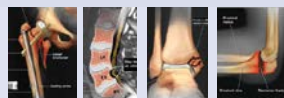


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THE DOCKET

NOV 2024

Monday, November 11

Hopeworks Event

9:30 a.m. – 11:30 p.m.—Hopeworks, Camden

Committee Leadership Meeting

4 p.m.—Via Zoom

Tuesday, November 12

CCBF Board of Trustees Meeting

4:30 p.m.—Kaminski's Bar & Grill

Fall Frolic

6 p.m.—Kaminski's Bar & Grill

Wednesday, November 13

Young Lawyers Committee Meeting

5:30 p.m.—Bar Headquarters

Thursday, November 14

State of the Probate Court

12 p.m.—Camden County Sustainability Center

CCBA Board of Trustees Meeting

4 p.m.—Bar Headquarters/Zoom

Thursday, November 28

Happy Thanksgiving

CCBA Closed for Holiday

Friday, November 29

CCBA Closed for Holiday

NOV
14Tentative Agenda for
November 14 Board Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4 p.m. at Bar Headquarters and via Zoom. 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. Approval of Minutes from Meeting
- III. Treasurer's Report
- IV. President's Report
- V. Executive Director's Report
- VI. Committee Reports
 - a. Membership Committee
 - b. Young Lawyers Committee
 - c. Standing Committee Reports
- VII. Foundation Update
- VIII. NJSBA Update
- IX. Old Business (if any)
- X. New Business (if any)
- XI. Adjournment

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GOT NEWS?

Do you have news you want to share with the CCBA membership? Submit your newsworthy items for publication in The Barrister to **Kara Graser** at kara@camdencountybar.org! We are happy to publish news of board appointments, participation in charitable organizations, awards and honors, joining a new firm, and more! We want to hear from you and help celebrate our members' accomplishments.

Send your news today!

ATTENTION LEGAL PROFESSIONALS SEEKING A REFINED SETTING FOR CLIENT MEETINGS AND DEPOSITIONS

Looking for a Conference Room to Meet with your Clients
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FOR OUR RESPECTED NON-MEMBERS:

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ATTEND MEETINGS
AND FUNCTIONS!

FOUNDATION UPDATE

Honoring Legacy and Embracing Community: Foundation Kicks Off Season of Giving



By Rachael B. Brekke

Last week, the Foundation was honored to present Hon. Robert B. Kugler (Ret.) with the 2024 Judge John F. Gerry Award. It was a wonderful evening with sold out attendance records! The evening was filled with 200 colleagues from the Federal Bar reminiscing of Judge Gerry's impact on the Bar and sharing admiration of Judge Kugler's tenure on the Bench. It was my privilege to present two Rutgers Law Students, Brett Weise and Iuri Piovezan, with the Judge Gerry Scholarships for their commitment to public service and humanitarianism.

On November 11th we will be volunteering and conducting mock interviews with the students at Hopeworks who look forward to achieving their first dream job. Please join us by signing up to volunteer and always feel free to reach out to me directly if you would like to volunteer more

in Camden County. Our Foundation's core values are centered around supporting our community, including helping those who need and deserve our support. We are committed to giving back to Camden County with you in the year ahead!

The Fall Frolic is officially re-imagined and scheduled on November 12th in the new, private room at Kaminski's in Cherry Hill. The food will be GREAT, drinks will be plenty, and company will be festive. Don't miss out on this opportunity to see your colleagues before the holiday chaos begins and help the Foundation raise money to buy holiday gifts for the children who need it most.

Things to look forward to before the end of the year include: Danny's Pantry, Children's Holiday Party on December 7th at the Boys & Girls Club and please sign up to participate in our Adopt-A-Family program! Wishing you a wonderful start to the season of giving, see you soon!

CCBF & HOPEWORKS PARTNER FOR SPECIAL EVENT NOVEMBER 11TH

The Camden County Bar Foundation is excited to announce a mock interview event in partnership with **Hopeworks** on **November 11, 2024**. The event will take place from approximately **9:30 am – 11:30 am**.

Hopeworks is a non-profit organization formed in 1999 which focuses on career training for young adults. Located at 808 Market Street in Camden, they provide skills training for high-demand jobs in the technology field, have a paid internship structure, and place students in full-time jobs after they complete their internship. Their statistics are impressive – there is a 91% 12-month retention rate in their jobs. Hopeworks also provides wrap-around support such as a GED

program, housing assistance, food, one-on-one coaching for the participants of the program, and access to professional clothing.

The Foundation is looking for approximately 15-20 volunteers to conduct mock interviews with the Hopeworks students. Goals for the mock interviews include helping trainees develop interview strategies and learn how to answer difficult questions. Volunteers will receive guidelines and sample questions for the mock interviews. If you would like to participate in this fantastic initiative, please reach out to **Jessica O'Hearn** at johearn2@verizon.net or **Tess Berkowitz** at tessberkowitzesq@gmail.com.



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GERRY AWARD RECEPTION HONORS JUDGE KUGLER

The Camden County Bar Foundation proudly recognized Hon. Robert B. Kugler as the 27th recipient of the Hon. John F. Gerry Award on October 29th at the Westin in Mount Laurel. The sold-out event served as a heartfelt tribute to Judge Kugler's distinguished career and his enduring legacy of service. His commitment to giving back embodies the spirit and humanitarian values of the late Judge John F. Gerry, the award's namesake.



Justice Lee Solomon, Martin Isenberg, Judge Robert Kugler, Lisa Evans Lewis and Rachael Brekke



Judge Mark Falk, Judge Sharon King, Judge Rukhsanah Singh, Philip Selinger and Lee Cortez



Steven Wolschina, Louis Moffa, Carl Poplar and Judge Stephen Orloffsky



Kerri Chewning, Judge Christine O'Hearn, Judge Mark Falk and Judge Rukhsanah Singh



Judge Kugler receives his award from Judge Joel Rosen



Chris Reese, Walter Buzzetta and Francis Manning



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Stanley King and Judge Sharon King



Robert Harbeson and Edward Epstein



Robert Stahl and Judge John Bissell



Jacob Schmidt, Eleanor Hoechst and Joseph Conway



Thomas Curtain, Jeffrey Greenbaum and Judge Garrett Brown

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 and past Devine Award recipient 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 November 15 to be considered.

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2024 CAMDEN COUNTY PROFESSIONAL LAWYER OF THE YEAR NOMINATIONS

Nominations for Camden County's 2024 Professional Lawyer of the Year Award are now being accepted. The Professional Lawyer of the Year Awards are presented jointly by New Jersey Bar Associations and the New Jersey Commission on Professionalism in the Law to recognize deserving individuals and focus positive attention on the good works done by members of the legal profession.

The criteria for determining a Professional Lawyer of the Year are:

- A lawyer/judge who is committed to the ideals of professionalism
- Who is well recognized in the legal community for character and competence.
- Who is respected by all and looked upon as a model of professional behavior.

The awards will be presented at the annual awards luncheon next June.

Selection of the recipient is NOT based on the number of nominations an individual receives. Each nominee is reviewed by the CCBA selection committee with the recipient determined by who best exemplifies the criteria set forth.

To nominate a colleague for this prestigious award, use the nomination form included in this month's inserts.

**NOMINATIONS ARE DUE TO BAR HEADQUARTERS
BY 5 P.M., DECEMBER 31.**



Blended Families

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

Planning for blended families can be challenging. Blended families are married couples in which one or both spouses have children from a previous marriage or relationship, or they could be families whose children have spouses with children from a previous marriage or relationship. Blended families are fairly common. Fifty percent of all American marriages end in divorce. Sixty percent of remarriages end in divorce. Forty-three percent of marriages are remarriages for at least one party. The average duration of marriages is 7.8 years.

The Problems

A potential problem for blended families is the possibility for children of the first spouse to die to be disinherited. Another problem is the potential delay in the children receiving an inheritance until after the death of their parent's spouse. Reasons for these problems include the following:

- *Disinheritance.* The surviving spouse can change his or her Will to leave everything to his or her children disinheriting the children of the first spouse to die.
- *Squandering.* The surviving spouse might squander the money by spending it foolishly.
- *Remarriage.* If the surviving spouse remarries, the surviving spouse may change his or her Will to leave everything outright to the new spouse of the surviving spouse.

- *Lifetime Gifting.* The surviving spouse may gift excessive money to his or her own children during the lifetime of the surviving spouse.
- *Long-Term Care.* The surviving spouse may use all of the inheritance for his or her long-term care, or even to pay for long-term care for the surviving spouse's parents.

Potential Solutions

There are a number of potential solutions. The conversation has the potential to be unpleasant, but it is important. Solutions include the following:

- *Written Agreement.* Premarital and Marital Agreements that include the rights and obligations of the surviving spouse in the estate of the deceased spouse.
- *Right to Use and Occupy.* In a second marriage, one spouse often moves into the home of the other. The home is not always retitled jointly, nor should it be. The spouse owning the home may want the surviving spouse to have the right to live there for his or her lifetime. This can be accomplished by giving the surviving spouse the right to use and occupy the property. The spouse owning the home could attach conditions to the right to use and occupy, such as the obligation on the part of the surviving spouse to pay the home's taxes, insurance, utilities, and maintenance expenses, and conditions requiring

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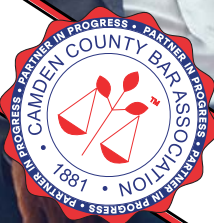
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Blended Families

Continued from Page 8

termination of the right to use and occupy if the spouse moves out of the house or abandons the property for a certain period of time, or if the surviving spouse remarries or cohabits. Whether the home can be rented or sold and, if so, what happens to the rental income or sale proceeds should be addressed.

- **Trust for Surviving Spouse.** A trust could be established for the benefit of the surviving spouse. The surviving spouse may be entitled to all or part of the income and to unlimited principal distribution or an annual unitrust distribution (i.e., 4%). Care must be taken to select an appropriate trustee who will be fair in administering the trust. The trustee could be a professional trustee or could be a child from each family. The trust may stipulate that upon death of the surviving spouse the remainder in the trust will be distributed to the child or children of the first spouse to die or in equal or unequal proportions to the children of both spouses.
- **Outright Distributions to Child/Children of the First Spouse to Die.** If the estate is large enough, a partial distribution of principal could be made to the child or children of the first spouse to die. This is a particularly important consideration where one spouse is significantly younger than the other.
- **Spray/Spendthrift Trust.** A trust can be designed to benefit the surviving spouse and children. When drafting a Spray/Spendthrift Trust the following should be considered:
 - **Distributions.** The trustee may be permitted to make distributions to the surviving spouse and designated children.
 - **Death of Surviving Spouse.** The trust may stipulate that, upon the death of the surviving spouse, the remainder of the trust will be distributed to the testator's children from a previous marriage or to children from both marriages.
 - **No Contest.** Including a "no contest" provision in the trust minimizes the risk that the trust will be challenged.
- **Irrevocable Life Insurance Trust (ILIT).** An ILIT allows a parent to provide for his or her children with life insurance and to use the remaining estate to provide for the surviving spouse. Alternatively, an ILIT could be established for the benefit of the surviving spouse while the remaining assets are left to the children of the first spouse to die.
- **Contract to Make a Will.** When appropriate, a Contract to Make a Will offers a simple Estate Planning solution. The contract prevents the surviving spouse from changing his or her Will upon the death of the first spouse

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As a reminder, under the Association's dues policy, any member whose dues remain unpaid as of September 1 will lose access to all membership benefits. This means unpaid members won't be able to attend members-only events, will have to pay non-member tuition rates for Association-sponsored CLE seminars and events, and won't be eligible to serve on committees. Plus, you'll miss out on the discounts and services offered by our Association Partners in Progress. But don't worry—once your dues are paid in full, all benefits will be restored.

Paying your dues on time not only keeps your membership active, but it also supports the Association in continuing to offer its valuable programs and services to you and the community. Our easy-to-use member portal allows you to securely pay online, and you can even opt-in for automatic annual renewals to ensure you never miss out on your benefits.

Consider all the great perks of membership: discounted tuition for informative seminars (including New Jersey and Pennsylvania CLE credit), the monthly publication *The Barrister*, opportunities to shape the future of your Association through committees, exclusive professional and social networking events, and discounts on legal products and services, just to name a few.

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FINANCIAL FORENSICS



Are you the Elusive Nonfiler that the IRS is searching for?

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

Background: In 2024, with funding from the Inflation Reduction Act, the IRS is following through with its initiative to crack down on nonfilers and tax evaders. In a series of internal revenue notices and updates, the IRS has made it clear it's seeking out the elusive nonfilers who have silently gone unchecked during years of IRS budget constraints and low staffing. We believe the IRS seems to be targeting two groups of nonfilers: (1) high-income nonfilers with annual incomes of \$400,000 plus, and (2) low-income and moderate-income workers eligible for unclaimed Earned Income Tax Credits (EITC) and Recovery Rebate credits. Whether it was due to an honest misunderstanding of the filing requirements or a willful failure to comply with the law, the consequences of not filing your federal income tax returns can be expensive and here's where any lawyer or accountant can be a great advocate for their client by alerting them to so file (if the non-filer happens to be you or another lawyer, the reasons are that much more far reaching and require immediate attention). Even if it's been years since the client (but hopefully not you) skipped filing a return, the Internal Revenue Service can still demand payment because there are no time limits for collecting from someone who never filed. In most cases, we've found that the IRS does not pursue taxpayers with unfiled returns more than six years old.

If the taxpayer has old, unfiled tax returns, it may be tempting to believe that the IRS or state tax agency has forgotten about you. While the IRS usually does not pursue taxpayers who have unfiled returns over six years old, it still has the discretion to take action related to much older returns. For example, the IRS may go back further than six years if the taxpayer has a long history of tax payment noncompliance or income from illegal sources.

There is generally a 10-year time limit on collecting taxes, penalties, and interest for each year you were not filing taxes. If you don't file taxes, the period of limitations on collections does not begin to run until the IRS makes a deficiency assessment. State tax agencies have their own rules, and many have even more time to collect.

When someone hasn't filed their federal income returns for years, their problems could be much worse. That's because the IRS will impose penalties that are a percentage of the taxes that you owe. The more years you don't file, the more tax debt you'll owe, which means a larger penalty. In addition, you will owe interest on any unpaid taxes, which can add up.

Refund Offsets

The Department of Treasury's Financial Management Services, which issues IRS tax refunds, has the authority to offset a taxpayer's refund

Continued on Page 11

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FINANCIAL FORENSICS

*Are you the Elusive Nonfiler that the IRS is searching for?**Continued from Page 10*

to satisfy certain unpaid debts, such as unpaid federal or state income tax, unpaid child support, or unpaid student loan debt that has been submitted and qualifies for offset. One reason some individuals may be hesitant to file an income tax return, even where they are likely to receive a refund, is the knowledge that they have unpaid debts that would offset any potential tax refund or benefits they may be entitled to claim, including COVID-19 recovery rebates.

High-income Nonfilers

To ensure fairness and improve tax compliance, the IRS has targeted more than 125,000 high-income nonfilers with incomes between \$400,000 and \$1 million who have not filed tax returns for tax years beginning 2017-2021. These nonfilers account for financial activity topping an estimated \$100 billion.

Form CP59 notices (No Record of an Individual Income Tax Return Filing) were mailed to this targeted group of high-net-worth nonfilers in early 2024. This notice will provide individuals with steps they can take to resolve their filing delinquencies.

Individuals who receive a CP59 letter should take these steps:

- (1.) Sign and file their personal tax returns immediately.
- (2.) Complete Form 15103 (1040 Return Delinquency) and provide it to the IRS, along with their CP59 notice, explaining why they are filing late, why they don't have to file, or that they have already filed.

Additional information and frequently asked questions concerning Form CP59 notices are available on the IRS website at <https://www.irs.gov/individuals/understanding-your-cp59-notice>. We've found these FAQ extremely helpful, even for the lay reader.

The Problem Won't Simply Go Away

Sometimes taxpayers take the position of burying their heads in the sand when they receive notices from the IRS. As practitioners we understand that the IRS has limitless time, energy, and means to continue to pursue nonfilers in a variety of ways. Individuals who don't respond to the CP59 nonfiler letter will receive additional notices and IRS actions will continue to escalate if tax returns aren't filed.

Substitute Tax Return. An individual's repeated failure to respond, without filing a return to correct the delinquency, will result in the IRS creating a substitute tax return on behalf of the individual. The IRS can calculate the substitute tax return based on information from returns submitted to it by third parties, such as W-2s and 1099s. Of course, interest and penalties will attach to all substitute returns and these substitute returns will not take into consideration deductions and exemptions the individual may otherwise be entitled to take.

The IRS will send out a notice of deficiency, CP3219N (a 90-day letter), proposing an assessment based on the substitute return. The individual will have 90 days to either file a tax return (adjusting amounts proposed on the substitute return and paying, or making arrangements to pay, the assessment) or petition the Tax Court. If the outstanding tax liability remains unpaid, the IRS will start the collection process, which can lead to a levy on wages or bank accounts or the filing of a federal tax lien against any property the individual may own.

We did read about a rumor some 18 months ago, spurred by some Congressional lawmakers, claiming that 87,000 IRS agents would be coming for your tax dollars. It turns out, only some of that was true. Instead of thousands of agents, only dozens are coming but they're prioritizing the wealthy and those with higher incomes. How does the IRS find people who don't pay taxes?

Continued on Page 12

JOYFULLY JOIN US AT THE
CAMDEN COUNTY BAR ASSOCIATION'S

**HOLIDAY
PARTY**

DECEMBER **10** AT 6:00 PM

TRENO PIZZA BAR

FINANCIAL FORENSICS

Are you the Elusive Nonfiler that the IRS is searching for?

Continued from Page 11

Well, the agency received third-party information to isolate individuals owing tax debt. This includes documents like Forms W-2 and 1099. These IRS forms can indicate when there is re-portable income but no corresponding taxpayer return. Additionally, the IRS has assigned dozens of senior employees to track back tax cases to recoup lost revenue.

Reasons to Get Current on Tax Return Filings

Nonfilers who may have missed a year for one reason or another may be afraid to re-enter the tax system. But often, nonfilers who voluntarily catch up on overdue returns are treated reasonably well by the IRS compared to nonfilers who are pursued and caught.

Filing past-due returns should be a priority because late-filing interest and nonpayment penalties continue to accrue the longer an individual waits to file their tax return. Also, self-employed individuals who are nonfilers will be delinquent on self-employment income tax, which risks any accrual of Social Security retirement or disability benefits that the individual would otherwise be entitled to claim. Many W-2 wage earning taxpayers are likely entitled to a refund, and not filing a tax return could close the statute of limitations period for claiming withheld money that should be refunded.

Fresh Start Initiative. For taxpayers who can't pay an outstanding tax bill, there are many installment payment options and the possibility for an offer-in-compromise when (1) the taxpayer is unable to pay the tax, (2) there is doubt as to the taxpayer's liability, (3) collection of the full amount would cause economic hardship for the taxpayer, or (4) compelling public policy or equity considerations exist that provide sufficient basis for an offer-in-compromise.

Abo and Company Observation: The IRS will often approve an offer-in-compromise when the amount offered represents the most they can expect to collect within a reasonable amount of time, which allows the individual to settle their tax debt for less than the full tax liability outstanding.

Criminal Tax Evasion. Individuals who willfully and affirmatively attempt to evade tax and who knowingly have an outstanding tax liability they are actively evading may be found guilty of the felony of criminal tax evasion. Abo and Company advises nonfilers facing the potential for criminal prosecution to seek the advice of a qualified attorney. As noted, allegations of willful non-filing can also lead to criminal prosecution, and the IRS's News Release makes clear that this is a very real possibility under the agency's current high-income non-filer initiative. Under the criminal enforcement provisions of the Internal Revenue Code, failure to file can lead to charges and penalties including (but not limited to):

1. **Willful Failure to File** – Willfully failing to file a tax return is a federal offense that carries up to a \$25,000 fine for individuals (\$100,000 for organizations) and up to one year of federal prison time.
2. **Attempt to Evade or Defeat Tax** – Willfully attempting to evade federal tax liability is a federal offense that carries up to a \$100,000 fine (\$500,000 for organizations) and up to five years of federal prison time.

Abo and Company Takeaway

Two years into the Inflation Reduction Act, the White House revealed in a release this past on August 16th that the Act made a historic investment in modernizing the IRS, providing funding to better taxpayer experience, reducing fraud, and upgrading critical technology

infrastructure. As of then they claimed they "...collected \$1 billion from 1,500 millionaire tax cheats, launched enforcement action against 25,000 millionaires who have not filed a tax return since 2017, began audits on dozens of the largest corporations and partnerships, and cracked down on high-end tax evasion like deducting personal use of corporate jets as a business expense. At the same time, the IRS is adhering to Treasury Secretary Yellen's commitment to not increase audit rates relative to current levels for small businesses and Americans making less than \$400,000 a year."

When dealing with unfiled returns, oftentimes the hardest part is taking the first step. If you are a high-income taxpayer and you received Notice CP59 from the IRS or have concerns about facing prosecution for failure to file a federal tax return, we encourage you to confer with us or perhaps a seasoned tax attorney we might recommend (especially to preserve an attorney client privilege). consultation with an IRS dispute lawyer

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 ext. 104.

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WINE & FOOD

By Jim Hamilton

The last two months we investigated two white grapes meriting your consideration, each of which were mutations of the red Pinot Noir grape. Perhaps you have tried a Pinot Gris or Pinot Blanc from one or more of the recommended producers and either discovered or reconfirmed that these are wines well-suited to accompany a variety of dishes. One of the more important meals Americans enjoy each year is Thanksgiving dinner, and both white wines can work well with the traditional spread of turkey and its many accompaniments. However, with the chill of autumn air we may want to turn to wines served at a warmer temperature, and this can apply to your choice of holiday dinner wines as well. However, big, bold reds that worked so well with the food you grilled during the summer often may not be the best choice to pair with turkey, gravy, stuffing, and the vegetables you are plating. Instead, we will do well to employ a wine known more for its lighter body and subtler tannic structure – you guessed it, Pinot Noir.

Pinot Noir wines often will offer qualities that work well with the main and sides of a Thanksgiving spread. They usually will possess moderate acidity and light tannins to complement and not overpower turkey, tartness to avoid being bullied by cranberries, subtle earth notes to accent gravy, and still be bold enough to handle autumn spices. When we add their typically lower alcohol level and a soft touch with oak, the wines enjoy a utility that a Phillies bench player might envy.

Pinot Noir has been dubbed the “heartbreak grape” due to the challenges that attend growing and harvesting it. Indeed, one of California’s winemaking icons, the late André Tchelistcheff, observed that “God made Cabernet Sauvignon, whereas the devil made Pinot Noir.” It is a grape having thin skins that make it vulnerable to the elements and can suffer dramatically from yields that are too high or temperatures that are too warm. It is especially good at communicating its terroir, and that transparency can be a blessing or a curse depending on whether the vines are planted in the right location. It reaches what most consider its pinnacle in France’s Burgundy region, where soil differences between not simply villages, but plots within the same vineyard can yield a noticeably different wine. Tiny vineyards owned by highly regarded wineries can produce wines that, due to small quantities and big reputations, will give all but the most rabid or rich consumers (often one and the same) sticker shock. By way of example, perhaps the most famous Burgundy winery is Domaine de la Romanée-Conti, and among the

six Grand Cru red wines it produces is one from its eponymous vineyard, Romanée-Conti, that is among the most expensive wines one can purchase on release (as well as older vintages at auction). If you want to buy a bottle of the current vintage, it is available in New Jersey for \$26,000 (yes, that is five figures). The least expensive wine from DRC (a common abbreviation for the winery) likely will be its Echezeaux, with a bottle of the current release setting you back at least \$2,000. I once brought two bottles of the 1990 Echezeaux to a wine dinner at the old Monte Carlo Living Room in Philadelphia. Similar to buying Nvidia stock ten years ago (when it cost roughly 50 cents per share), DRC wines in the 1990s were much more affordable. And yes, the wine was splendid!

As with rising tides, red Burgundy wine prices in general have reached levels that generate nostalgia for their greater past affordability, but there are avenues for entry into the region that won’t melt the plastic of your credit card so let’s explore a few. One possibility is to buy a wine labeled simply “Bourgogne,” essentially a wine made from grapes grown anywhere in the region. There are producers of higher priced Burgundies who also make this entry level wine, and while they also have crept up in price, they can provide a glimpse of Burgundian terroir. Among producers to consider whose wines should be locally available are Louis Jadot, Faiveley, Joseph Drouhin, Vincent Girardin, Albert Bichot, Louis Latour, Michel Sarazin, and Jean-Claude Boissot. In most instances, these are negociant wines (made from purchased rather than estate grapes). Although usually more expensive, since it was established in 2017 a second source of relative value red Burgundy are the wines made from grapes grown in one of the Côte d’Or villages and labeled as Bourgogne Côte d’Or. The Côte d’Or is the hallowed ground of Burgundy comprised of the Côte de Nuits in the north and Côte de Beaune in the south.

If we want a more specific village wine at prices that are less lofty than their more famous neighbors, in the northern part of the Côte de Nuits there are the wines of Marsannay and Fixin. Finally, we can look for wines that are made from appellations that are outside the Côte d’Or. South of the Côte de Beaune we will find red wines from the Côte Chalonnaise, where wines from such villages as Mercurey and Givry can, in relative terms, be more affordable.

While space does not allow us to delve too deeply into them, Champagnes employ Pinot Noir to great effect, and not simply to make rosé sparklers.



Rather, whether on its own or more often as part of a blend with other permitted grapes, particularly Chardonnay, Pinot Noir is very important. Indeed, there is slightly more Pinot Noir planted in the Champagne region than Chardonnay and the other primary Champagne grape, Pinot Meunier.

While Pinot Noir has been grown in our country since the 1850s, the more modern era is said to have begun when Paul Masson, a Burgundian who emigrated to America, planted Pinot Noir vines in California in the 1920s. While he certainly made an impression (and a more than a few dollars) selling what pejoratively but physically correct are called jug wines, perhaps he is better known for the commercial slogan voiced by Orson Welles that “we shall sell no wine before its time.”

Other early American proponents of the grape were Chalone in Monterey County, California, which planted a vineyard that included Pinot Noir in 1946, and Josh Jensen, who established his winery, Calera, after planting Pinot Noir vines in three different areas of his property in 1975. As with Paul Masson and Chalone’s Charles Tamm before him, Josh Jensen was inspired by Burgundy’s success with the grape and parlayed his several years acquiring knowledge in France into a winery that enjoys a particularly good reputation for producing Burgundian styled wines.

While Masson, Chalone, and Calera were California Pinot Noir pioneers, another region that is especially suitable for growing this finicky grape is Oregon’s Willamette Valley. Oregon

WINE & FOOD

Continued from Page 13

wine trailblazer David Lett was drawn to the region for that reason, and he established Eyrie Vineyards in 1965. Shortly thereafter he planted his first Pinot Noir vines. Burgundy producers seeking more affordable land for growing grapes, Pinot Noir in particular, came to that same realization and invested their time and resources here. The venerable estate of Maison Joseph Drouhin planted vineyards and built a winery in the Willamette Valley in 1987, and today Domaine Drouhin Oregon, (or DDO as it often is called) continues to produce excellent wines made by Veronique Boss-Drouhin. Other Burgundians followed the lure of a climate and terroir suitable for making the wines they loved, including renowned winemakers, Dominique Lafon at Lingua Franca, Jean-Nicolas Meo at Nicolas-Jay, and the team from Louis Jadot at Résonance.

During the past decades, the Willamette Valley has developed an impressive lineup of wineries that release quality Pinot Noir wines. While success and elevated reputations have led to escalating prices in both California (especially the Sonoma Coast and Russian River Valley) and Oregon to levels that most may accept only for special occasion wines, other wineries or wine projects have entered the market to fill the value void. At the upper end of the QPR spectrum are entry level bottlings from such Oregon producers as Archery Summit, Argyle, Failla (which also produces excellent California Pinot Noir), Ken Wright Cellars, Cristom, Trousse-Chemise, Lemelson, Patricia Green, and Siduri. Among California options are Calera, Au Bon Climat, and Landmark. However, for thriftier value hounds there are properties whose primary focus is on affordability such as Oregon's Planet Oregon, Jigsaw, The Four Graces, Benoni, Chemistry, Elk Cove, Erath, Iris, and Illahe. In California, modestly priced Pinot Noir is offered by Joey Tensley's Fundamental, McManis Family, Bogle, Sean Minor, Raeburn, and Rickshaw.

Naturally, countless other options for a Pinot Noir that suits your taste and budget can be found both in our country and abroad, but let's stop here so that you can begin the search for one you can enjoy any time or, perhaps, with family and friends this holiday season. Happy Thanksgiving!





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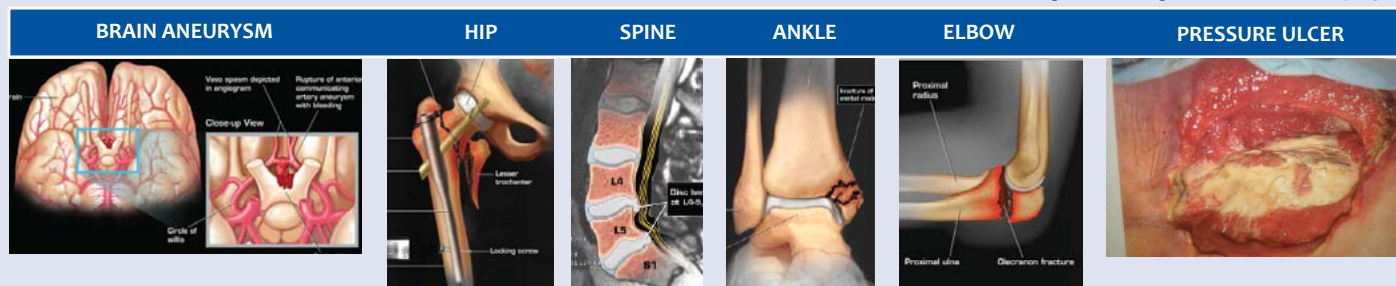


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MODERATOR

Anthony R. La Ratta, Esq.

Archer & Greiner

SPEAKERS

HON. SHERRI L. SCHWEITZER, P.J. CH.

New Jersey Superior Court

HON. MICHELLE A. GENTEK-MAYER

Camden County Surrogate

ADAM K. ROSEN, ESQ.

Camden County Deputy Surrogate

OVERVIEW

JOIN US AS JUDGE SHERRI L. SCHWEITZER, P.J. CH. PRESENTS THE STATE OF THE CAMDEN COUNTY PROBATE COURT ADDRESS. JUDGE SCHWEITZER WILL DISCUSS THE STATE OF PROBATE IN CAMDEN COUNTY, AND THE COURT'S INSIGHTS AS TO THE BEST AND WORST PRACTICES IN THE COUNTY. THE CAMDEN COUNTY SURROGATE AND DEPUTY SURROGATE WILL ALSO GIVE THEIR INSIGHTS.

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WHEN

**Thursday,
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12:00pm – 1:00pm**

WHERE

**Camden County
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COST

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Wednesday, December 4



8 a.m. - 4:30 p.m.



Via Zoom

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Additional speakers may be added

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FOR THE HOLIDAYS

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**THANK YOU AND
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2024 NOMINATION FORM

The Hon. Peter J. Devine, Jr. Award is the most prestigious honor bestowed by the Association. Established in 1981, the award memorializes and honors the popular Judge Devine, who served as president of the Camden County Bar Association in 1967-68. Presented annually by the Camden County Bar Association, the award is bestowed upon a member of the Bar in recognition of outstanding and distinguished service to the Camden County Bar Association and its members.

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<u>1999</u> George F. Kugler, Jr.	<u>2013</u> Ann M. Gorman
<u>2000</u> James D. Hamilton, Jr.	<u>2014</u> Brenda Lee Eutsler
<u>2001</u> Warren W. Faulk	<u>2015</u> Michael S. Berger
<u>2002</u> Ira R. Deiches	<u>2016</u> Michael A. Kulzer
<u>2003</u> Gladys E. Rodriguez	<u>2017</u> Jules A. Lieberman
<u>2004</u> Hon. Michele M. Fox	<u>2018</u> Robert G. Harbeson
<u>2005</u> Edward D. Sheehan	<u>2019</u> Gary W. Boguski
<u>2006</u> Frank D. Allen	<u>2020</u> Steven K. Mignogna
<u>2007</u> Andrew B. Kushner	<u>2021</u> Jenifer G. Fowler
<u>2008</u> Justin T. Loughry	<u>2022</u> Luke Griffith
<u>2009</u> Joseph A. McCormick, Jr.	<u>2023</u> Richard A. DeMichele, Jr.
<u>2010</u> William J. Thompson	

Nominations due December 31, 2024!

***Complete the form below and email/mail/fax your nomination for the 2024 Harvey M. Mitnick Professional Lawyer of the Year Award.
Please include information as to why you feel the nominee should be the recipient of this award (attach additional sheets).
Please type or print clearly.***

I am pleased to nominate _____ for the 2024 Harvey M. Mitnick Professional Lawyer of the Year Award.

Nominated by _____ Phone _____ Email _____

Return form to: Professional Lawyer of the Year Award Nominations
c/o Camden County Bar Association
1939 Marlton Pike East, Suite 120
Cherry Hill, NJ 08003

OR EMAIL TO: kara@camdencountybar.org
OR FAX TO: 856.482.0637

Nominations due December 31, 2024!



BINGO

Night

BYOB & BYOF
Light food &
refreshments
will be served

10 games of Bingo
Games 1-9 = \$200 Prize
Game 10 = \$500 Prize
Plus raffle baskets,
50/50 & option to
purchase additional
game sheets. Each sheet
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Join us for a night of games and laughs!

Tickets \$45 each

HURRY - Tickets WILL sell fast!

**In the event of a tie, the prize
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FIRE HALL**

6 P.M.
DOORS OPEN AT 5:30

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24**

**To purchase tickets, call 856-482-0620 or
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*If gambling is a problem for you or someone
in your family, call 1-800-GAMBLER*

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ndemarco@camdencountybar.org.