

JENIFER G. FOWLER AND MICHAEL J. WARD, IV NAMED 2024 DEVINE AWARD RECIPIENTS

Jenifer G. Fowler and **Michael J. Ward, IV** have been named co-recipients of the Camden County Bar Association's (CCBA) 2024 Honorable Peter J. Devine, Jr. Award to be presented during a reception in their honor on April 9 at Tutti Toscani in Cherry Hill.



A Camden County Bar Association member since 1999, Jenifer Fowler served as Association president in 2015-16, and as Foundation president in 2017-18. She has previously served as co-chair of the Camden County Bar Foundation's Public Benefits Committee, Taxation Committee, Membership Committee and Women in the Profession Committee, and has been a frequent speaker and/or moderator for the CCBA's continuing legal education programs.

Fowler graduated from Rutgers College, New Brunswick, in 1990 with a bachelor's degree in communications. She earned her law degree from Seton Hall School of Law in 1998 and then went on to obtain an Estate Planning Certificate from Temple University School of Law in 2003. In 2005, Jenifer joined Steven Eisner, where she is now partner in the law firm Eisner & Fowler in Haddonfield. Fowler's primary focus areas are estate planning, estate administration, elder law and real estate. She is frequently appointed by the court to act as counsel to alleged incapacitated persons, guardian of person and property or incapacitated persons and administrator of estates.

Jenifer is a member of the New Jersey State Bar Association and a member of the Real Property, Trust and Estate Law Section and the Elder and Disability Law Section. She has been a speaker for NJ ICLE for estate administration and avoiding legal malpractice. Additionally, Jenifer is the New Jersey State Bar Camden County representative for the Judicial and Prosecutorial Appointments Committee. She is licensed to practice in New Jersey and Pennsylvania.



Michael J. Ward, IV has been a Camden County Bar Association member since 1991 and is currently serving his second consecutive three-year term on the Board. An active member of the Young Lawyers Committee from 1991-1996, he co-founded the annual Adopt-A-Family program, which has supported thousands of families in need over its 34-year history. He continues to help coordinate the initiative, ensuring Camden families experience the joy of Christmas.

Ward earned his bachelor's degree in economics from Saint Joseph's University in 1979 and his Juris Doctor from Rutgers University School of Law, Camden, in 1991. He served a judicial clerkship with Hon. Myron H. Gottlieb from 1991-1992 before joining the law firm of Baron, Riefberg & Ward, P.A. In 2002 he established the Law Offices of Michael J. Ward, LLC in Voorhees, where he remains today, with an emphasis on

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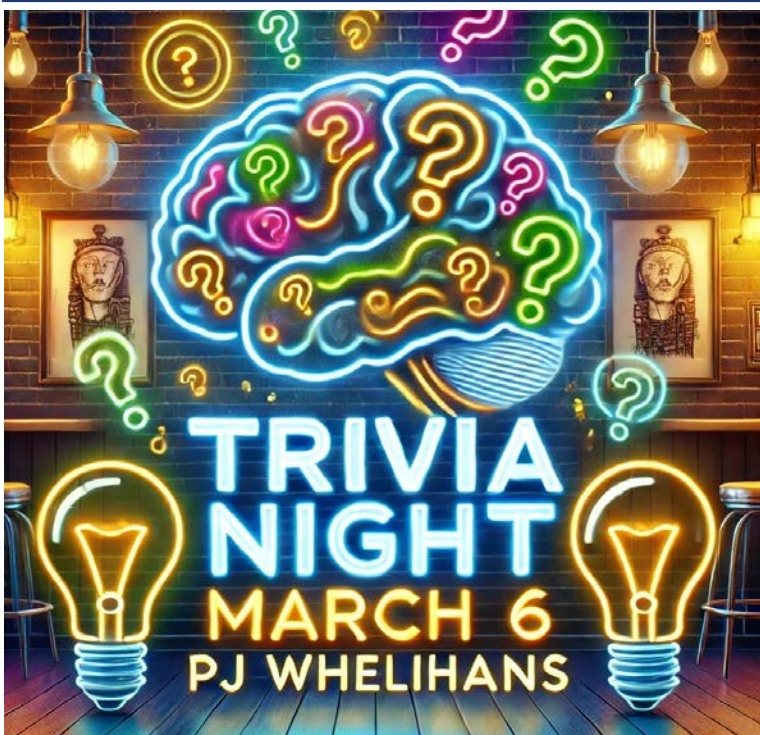
WILLS FOR HEROES RETURNS MARCH 29

The Camden County Bar Association is excited to announce the return of the **Wills for Heroes** program on **Saturday, March 29, 2025**, marking its first event since 2020. This important initiative provides free legal services to our first responders by offering them the opportunity to have wills drafted at no charge.

What is Wills for Heroes?

The Wills for Heroes program is designed to give back to those who dedicate their lives to serving and protecting our communities. The program provides first responders with the legal documentation they need to ensure that their affairs are in order, giving them peace of mind as they carry out their critical duties. Wills are a vital tool in securing one's future, and this service is invaluable to those who are often at risk in the line of duty.

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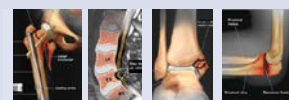


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THE DOCKET

MAR 2025

Thursday, March 6

Trivia Night

6 p.m. — PJ Whelihan's, Cherry Hill

Wednesday, March 12

Young Lawyers Committee Meeting

5:30 p.m. — Bar Headquarters, Cherry Hill

Women in the Profession Event & CLE

6 p.m. — Amici Restaurant, Cherry Hill

Wednesday, March 19

CCBA Board of Trustees Meeting

4:30 p.m. — Bar Headquarters

Saturday, March 22

CCBF Bowling Event

4 p.m. - 6 p.m. — Westbrook Lanes, Brooklawn

Saturday, March 29

Wills for Heroes Event

9 a.m. - 3 p.m. — Rutgers School of Law, Camden

MAR 19

Tentative Agenda for
March 19 Board Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4:30 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!

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JENIFER G. FOWLER AND MICHAEL J. WARD, IV NAMED 2024 DEVINE AWARD RECIPIENTS

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municipal government law, land use, real estate development, complex civil litigation, general equity, commercial transactions and more.

Michael currently serves as Elected Democrat County Municipal Committeeman for Waterford Township. He was awarded the Paul Harris medal for service by the Waterford Township Rotary. Throughout this career, he has served in various public-service roles including Waterford Township Democrat Club, Knights of Columbus (Nativity Council, Lindenwold), Camden County Board of Agriculture, Camden County Delegate to New Jersey Farm Bureau Convention, and Mount Holly Elks Lodge #848 where he served as Officer from 1993-1997 and Lodge attorney from 1999-2012 and 2023 to present.

Ward is admitted to practice in New Jersey and Pennsylvania, as well as the United States District Courts for NJ and PA, United States Court of Appeals, 3rd Circuit and United States Supreme Court.

Established in 1981 to remember and pay tribute to the popular Judge Devine, bar president in 1967-68, the Devine Award is the Association's most prestigious award, presented in recognition of distinguished service to the Association and its members. The presentation event features an upscale cocktail party with delicious entrees, wine and beer, with the presentation taking place during a brief formal program.

Reservations are \$65 per person and can be made by calling Bar Headquarters at 856.482.0620 or by mailing the reservation reply from the flyer in this month's issue of The Barrister, or online through the member portal at <https://camden.intouchondemand.com>. Spouses and friends are invited and encouraged to attend.

Don't miss this opportunity to congratulate and thank Jen and Mike for their years of commitment to the Camden County Bar Association and Foundation, and the community at large!

WILLS FOR HEROES RETURNS MARCH 29

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How You Can Help:

The Camden County Bar Association is seeking volunteers to assist with drafting wills for first responders at the event. The event will take place at Rutgers School of Law – Camden from 9 a.m. to 3 p.m. While the full day is available for volunteers, there are specific time slots for those who may not be able to commit to the entire event. No prior experience in will drafting is necessary—training and support will be provided. This is a perfect opportunity for legal professionals, whether seasoned or new to the field, to give back to the community in a meaningful way.

Why Volunteer?

Volunteering at Wills for Heroes offers an opportunity to directly support the brave men and women who protect and serve the community. Beyond the direct impact on first responders, it also provides a chance to gain valuable experience in will drafting and estate planning, which can be useful skills for both seasoned attorneys and those newer to the field.

Event Details:

- **Date:** Saturday, March 29, 2025
- **Time:** 9 a.m. – 3 p.m. (with flexible time slots available)
- **Location:** Rutgers School of Law – Camden

For those interested in volunteering, please refer to the attached flyer for more detailed information. Anyone who has questions or needs further details is encouraged to reach out to the Bar Association.

Sign Up Today!

The Camden County Bar Association encourages attorneys and law students to consider volunteering for this impactful event. Whether you can volunteer for an hour or for the full day, your time and expertise will make a significant difference in the lives of our first responders. Please also consider encouraging your colleagues to join this important cause.

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Working with a Team to Maximize the Benefit of a Personal Injury Recovery

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

Wrapping up a Personal Injury case often involves assembling a team with individual areas of expertise to assist the Personal Injury attorney with in ensuring that the plaintiff's settlement or award is utilized wisely and effectively. The team is usually assembled by the Personal Injury Attorney. The team members might consist of the Personal Injury Attorney, Trusts and Estates Attorney, a Financial Advisor, a Structured Settlement Broker, a Trustee, a Social Worker, a Care Manager, a Lien Resolution Expert, and a Qualified Settlement Fund (QSF) Administrator. What are the roles of each of these team members?

- *Personal Injury Attorney.* The Personal Injury Attorney is the captain of the team. The Personal Injury Attorney has the most important role, which is to resolve the case. The Personal Injury Attorney has exercised his or her skills to achieve a favorable settlement or award, and that expertise should be recognized and appreciated. Most good Personal Injury Attorneys will then withdraw to a supervisory position and let the rest of the team do the work that needs to be done utilizing their expertise in their individual areas.
- *Trusts and Estates Attorney.* The Trusts and Estates Attorney is usually tasked with the following responsibilities:
 - The availability of public benefits or the lack thereof.
 - Income tax analysis of the litigation proceeds.
 - Assistance of allocation between Survival Claim and Wrongful Death Claim.
 - The drafting of any Trusts that may be required.

- Conducting counseling session with client and/or family to identify immediate needs and develop a budget.
- Determining whether a Special Needs Trust is required or what other options may be available.
- Estate Planning for plaintiff and/or plaintiff's family members.
- The impact of intestacy on the settlement.
- QSF issues.
- Referral to Trusts and Estates Attorney in other states.
- Identification of appropriate Trustee.

- *Financial Advisor.* In cases involving significant recoveries, the services of a Financial Advisor are often advisable. Tasks that the Financial Advisor might perform include the following:
 - An analysis of the Life Care Plan to determine the plaintiff's ongoing needs.
 - Development of an overall strategy to help achieve client's goals.
 - Determination of how much to structure and how much to lump sum.
 - Determine availability of private medical insurance coverage.
- *Structured Settlement Broker.*
 - Determining how to design a Structured Settlement to achieve the client's financial goals.
 - Determining at what age a Structured Settlement should pay the plaintiff.

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Presented by CCBA's
Women in the Profession Committee
in honor of Women's History Month

Cocktails & Dinner

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**MARCH
12**

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Working with a Team to Maximize the Benefit of a Personal Injury Recovery

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- Determining when POPS would be appropriate to pay for such things as college education.
 - Determining whether or not cost of living increases should be included in the Structured Settlement payments.
- **Trustee.** In many instances clients may wish to consider a professional Trustee as opposed to a family member Trustee. The primary advantage to a professional Trustee is that they understand the law and keep up with changes in the law. They can also prevent family friction and avoid conflicts of interest. Family members can serve as Trust Protectors and remove and replace the professional Trustee. Responsibilities of a Trustee include:
- Supervision of investment management.
 - Develop a plan of distribution to ensure that funds are not squandered and that they last as long as possible, ideally the lifetime to of the trust beneficiary.
 - Work with in-house personnel or outside Social Workers to ensure that the client is visited and changes in circumstances are noted and adjustments made to distributions and support services as required.
- **Social Worker.** A Social Worker, either in-house with the Trustee or employed by the Trustee, is often utilized to visit the Personal Injury Plaintiff to ensure that the Care Plan is still workable and make adjustments where necessary. A Social Worker might also advocate for the Personal Injury victim in obtaining housing or other benefits including but not limited to appropriate Social Security benefits, medical benefits, and SNAP (Food Stamps). The Social Worker might also serve as the plaintiff's Representative Payee.
- **Care Manager.** The Care Manager can be retained to supervise the plaintiff's medical condition. In some instances, it may be necessary for the Care Manager to visit the Plaintiff on a regular basis and make adjustments to the Care Plan as necessary. In some instances, it is necessary for a Care Manager to retain the services of Home Health Aides or other Medical Assistants to assist with the day-to-day or other periodic care of the Personal Injury Plaintiff.
- **Lien Resolution Expert.** There are numerous potential liens that may need to be resolved by the Lien Resolution Expert. These include but are not limited to the following:
- Medicaid – this is especially important where there is a possibility of an Ahlborn reduction.
 - Medicare
 - Medicare Advantage/Medicare Part D
 - ERISA
 - State Worker's Compensation
 - Federal Employee Compensation Act
 - Hospital Liens
 - Private Medical Liens
 - Veterans Administration Liens
 - Federal Employee Health Benefit Liens
 - U.S. Medical Care Recovery Act Liens
 - Welfare Liens
 - Division of Mental Health Liens
 - Charity Care Liens
 - Crime Victims Compensation Act Liens
 - Child Support

➤ **QSF Administrator.** In cases involving multiple Plaintiffs, it is often useful to establish a QSF. A QSF is usually established prior to trial. The parties agree on a global settlement. The Defendant pays that amount into the QSF and the Plaintiffs can then take their time in allocating the settlement among themselves and in dealing with various liens and other issues. The Defendant gets the advantage of the immediate tax deduction. Responsibilities of the QSF Administrator include by are not limited to the following:

- Determination as to whether a claim is permitted under federal law.
- Determination as to whether individual claims submitted by Claimants and Vendors are appropriate.
- Analysis of income tax issues.
- Obtaining the Court approval of the QSF documentation.
- Filing appropriate income tax returns.
- Preparing Form W2, W3, 941s, and 1099 where appropriate in making estimated tax payments as required.
- Obtaining necessary Court approval for distributions.
- Filing appropriate accountings as required by the Court.

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.

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NOMINATING COMMITTEE SEEKS NOMINATIONS FOR ASSOCIATION OFFICERS AND TRUSTEES

The Camden County Bar Association's Nominating Committee is seeking nominations for the offices of president-elect, vice president, treasurer and secretary, and for six Board of Trustees openings. There are 5 trustee seats available for a term of three years beginning on June 1, 2025 and ending in May 2028, and one seat available for a term of one year beginning on June 1, 2025 and ending in May 2026.

Members wishing to be considered for any of the available positions are expected to have the time and means to attend and participate in the monthly Board meetings, attend and participate in Association and Foundation events and programs throughout the year, and perform other duties that may be assigned by the president.

If you have the desire to help shape the future of your Association, and can meet the responsibilities outlined above, please send a letter of interest, along with a resume no later than March 1st to Matthew Rooney, Esq., Chair, Nominating Committee c/o 1939 Marlton Pike East, Suite 120, Cherry Hill, NJ 08003 or via email to **Kara Edens Graser** at kara@camdencountybar.org.

Current Trustees whose terms expire at the end of this Bar year must also send a letter of interest by March 1st to be considered for reappointment.

FOUNDATION BOARD OF TRUSTEES SEEKS NOMINATIONS FOR OFFICERS AND TRUSTEES

The Camden County Bar Foundation is seeking nominations for its Board of Trustees for the office of President, Vice President, Treasurer and Secretary and for 5 trustee openings. The trustee seats are for a term of three years beginning on June 1, 2025 and expiring in May 2028. The offices of President, Vice President, Treasurer and Secretary are one-year terms and are renewable each year.

Members wishing to be considered for any of the available openings are expected to have the time and means to attend and participate in the monthly Board meetings, attend and participate in Association and Foundation events and programs throughout the year, and perform other duties that may be assigned by the President.

If you have the desire to help shape the future of your Foundation, make a meaningful impact on our local community, and can meet the responsibilities outlined above, please send a letter of interest along with a resume no later than March 1st to Rachael Brekke, CCBF President, at rbrekke@mcdowelllegal.com.

Current Trustees and Officers whose terms expire at the end of this Bar year must also send a letter of interest by March 1st to be considered for reappointment.

ATTENTION ATTORNEYS!

The South Jersey Legal Services Private Attorney Involvement Program needs volunteers for our event on Thursday, March 13th. You will get a detailed, 2-hour training via Zoom on Thursday, March 6th and then attend a 2-hour time slot at The Salvation Army Kroc Center - Camden on March 13th to help someone file for an expungement to get a better job or housing. We are working with the Rutgers Law School in Camden Expungement Law Project now to screen potential clients now for you to meet with on the 13th. Many people need help - sign up today!

REGISTER HERE: <https://bit.ly/4>

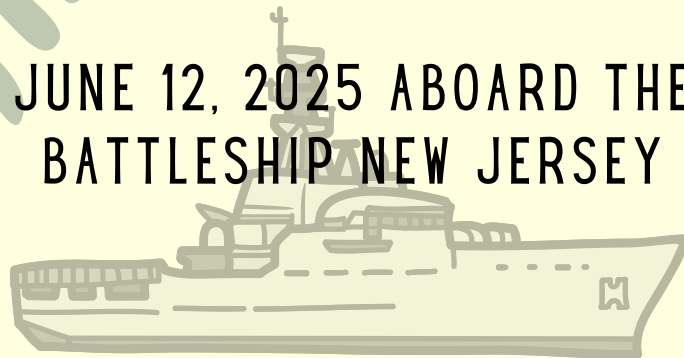
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as the 99th president of the Camden County Bar Association

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FINANCIAL FORENSICS



Maximizing Business Meal Deductions for the Practicing Attorney (and Your Self-employed and Small Business Clients)

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

Don't leave money on the table! In the world of business, particularly for self-employed individuals and small business owners, the art of networking and closing deals often extends beyond the confines of an office. Cultivating relationships with potential clients frequently involves sharing a meal, grabbing a coffee, or enjoying after-work drinks and appetizers. These seemingly casual encounters play a crucial role in business development, leading many entrepreneurs to consider meal and beverage expenses as an integral part of their operational costs.

When it comes to deducting business expenses, companies are generally entitled to claim a full deduction for ordinary and necessary expenses related to their trade or business. However, certain expenses are subject to specific rules and limitations. One such area is meal and entertainment expenses, which are partially restricted under the tax code. This alert delves into the 50% limit on deducting meal and beverage expenses and highlights potential opportunities that businesses may be missing to claim 100% deductions on certain meals, as well as some deductions around entertainment costs, helping you maximize your tax savings.

Meals and Entertainment (M&E) Rules

To start, meal expenses are only deductible if they are ordinary and necessary, or commonly accepted in the taxpayer's business, trade,

or profession. There must be a clear business connection between the meal and business, for example, a meeting, negotiation, transaction, or business discussion during the meal. Meal and beverage deductions are only allowed where proper substantiation is available showing that you, as the taxpayer or a representative, were present during the business meal, accompanied by a receipt and evidencing the business purpose. Finally, the cost of the meal can't be lavish or extravagant, or the deduction may be reduced.

The allowance of a deduction for entertainment, amusement, or recreational expenses directly related to the active conduct of a trade or business was repealed in 2017 under the Tax Cuts and Jobs Act. Practically speaking, any expenses on the books relating to entertainment must be permanently added back to income for tax purposes. However, there are some exceptions we'll discuss in detail below.

For the Benefit of Employees

When it comes to deducting business meal expenses, there's an often-overlooked exception that can benefit companies of all sizes. If a business hosts social gatherings that are open to all employees, regardless of their compensation level, the entire cost of the meal can be fully deductible. This rule applies to a range of common company events, such as summer picnics, holiday parties, and celebratory banquets honoring employee milestones or retirements.

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FINANCIAL FORENSICS

Maximizing Business Meal Deductions for the Practicing Attorney (and Your Self-employed and Small Business Clients)

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Caution: Free food and beverages available to all employees in a break room do not qualify for 100% deduction and remain subject to the 50% disallowance rule. Also, food and beverages for the benefit of all employees attending a sales conference or continuing education event are subject to the 50% disallowance rule.

Note: Beginning January 1, 2026, unless the rule is extended or repealed, meals furnished on the employer's premises for the convenience of the employer will no longer be deductible whatsoever.

Advertising or Goodwill

Taxpayers can deduct 100% of the cost of meals and beverages when they are provided to the general public, free of charge, as a promotion or goodwill to entice and encourage sales. This includes scenarios such as offering complimentary food and beverages at concerts, entertainment venues, or sporting events, providing free food and wine tastings, or serving hors d'oeuvres at open houses hosted by realtors or art dealers. Additionally, sponsoring free food at community, charity, or school events can be a fully deductible advertising expense as long as there is a clear advertising benefit to the business. Many clients might not be aware that these promotional meals qualify as fully deductible advertising expenses.

Amounts Included in Employee's Income

Meal and beverage expenses considered fringe benefits to employees are fully deductible by the employer, but must be included in wages, taxable to the employee. Even where an employee did not actually receive or take advantage of the fringe benefit available to them, they may be allocated their share of these benefits. The employer will need to include the value of the meal in the employee's W-2 wage statement as taxable income, which will also be subject to the employer's share of FICA payroll tax withholding. Still, there are circumstances where allocating the cost of meals and beverages to employees is appropriate and in those circumstances the business can fully deduct those expenses.

For independent contractors, if the business owner includes the cost of the meal in the 1099 income statement of the contractor, then the business owner can fully deduct the meal.

De Minimis Fringe Benefits. Meals and beverages may be provided to employees for 100% deduction by the employer, even where the benefits are excluded from the employee's taxable income, if the value is considered de *minimis*. In this situation, the term de *minimis* fringe means the value of the meal and the limited frequency of providing the meal to the workforce as a whole would make accounting for it unreasonable or administratively impracticable.

Examples of fully deductible de *minimis* fringe meals include occasional social events such as cocktail parties and meeting lunches, or occasional donuts and coffee for employees. Occasional treats brought into the office to celebrate special occasions like birthdays, holidays, employee achievements, or to show support during times of illness also qualify.

Amounts Billed to Clients in a Reimbursement Arrangement

When an individual incurs expenses for entertainment, recreation, food, or beverages while performing services for another party (including an employer) under a reimbursement or expense allowance arrangement, the limitations on deducting entertainment expenses and the 50% cap on food and beverage deductions apply to either the individual incurring the expense or the party ultimately bearing the cost, but not to both.

Typically, in a reimbursement or expense allowance arrangement, the independent service provider deducts the full meal, and entertainment costs and picks up income on the full reimbursement amount. Then, the entity receiving the services can deduct 50% of the meal and beverage allowance with no deduction for entertainment expenses, assuming these costs are itemized out from the service work provided on the invoice.

Caution: We've seen the IRS often scrutinize abuse of this rule and may disallow full expensing under other provisions of the tax code. For example, if the expenditure is deemed to be a dividend to a shareholder, excessive compensation to an employee, or a personal or non-deductible expense, those rules will apply.

Planning Tip: If no formal written agreement is entered into between an independent contractor and their customer, the default rule requires the independent contractor to limit the deductions for meals to 50% and disallow any deductions for entertainment costs incurred. If per diem expenses are a normal part of your business, consider separately itemizing meal and entertainment expenses on your invoices to your customers with an express statement on the invoice such as: "Tax E. Vader Inc. is the party subject to deduction limitations under IRC Sec. 274(d)."

Entertainment Costs: No Deduction, But Meals While Being Entertained: 50% Deduction

Even though there is no deduction for entertainment, amusement, or recreational expenses for business purposes, there may be opportunities to find deductions around these types of expenses. For example, many taxpayers may not realize that even though they can't deduct the cost of skybox tickets to the game, they can deduct 50% of the cost of the meal and beverages served during the business outing. Go Eagles!

As another example, if you are a business owner who pays for your clients to go golfing and discusses business opportunities, you won't be able to deduct the club dues and green fees associated with the game. However, if snacks and beverages are served during or after the golf game, you can deduct 50% of those meals as a business expense.

Other Deductible Meals and Entertainment

Include tax and tips in your deduction since such tax and tips on business meals are included in the amount, subject to the 50% limit.

Additional charges you may incur while hosting a business meal are also subject to the 50% limit. For example, some restaurants charge fees relating to private room rentals for a business meal or cocktail party and some add fees to cover valet or premium parking at the restaurant. These costs are all subject to the 50% meals deduction limitation.

Business gifts to employees are taxable fringe benefits (included in income) to the employees that are fully deductible by the employer, subject to limits; generally, \$400 per employee for certain achievement awards. Occasional employee gifts of nominal value distributed to employees as goodwill are de *minimis* fringe benefits (discussed above) fully deductible by the employer and not included in the employee's income.

For clients whose primary business involves entertainment, amusement, or recreational activities that produce income, all ordinary and necessary expenses directly related to the operation of this trade or business are fully deductible.

For example, Jane is a self-employed food critic and freelance writer. Jane's trade or business requires her to dine in and evaluate various restaurants

Continued on Page 11

FINANCIAL FORENSICS

*Maximizing Business Meal Deductions for the Practicing Attorney (and Your Self-employed and Small Business Clients)**Continued from Page 10*

and entertainment venues in her state and write about her experiences. Jane sells her written opinions to multiple food & leisure periodical organizations who publish Jane's articles in their media, available for sale to customers in print and online. The expenses Jane incurs for meals and entertainment are fully deductible, ordinary and necessary business expenses.

The Takeaway

The 50% deductibility limitation on business meals often leaves self-employed and small business taxpayers with a hefty tax bill. However, we here at Abo and Company and our colleagues who are also savvy tax practitioners can often significantly reduce clients' tax liability by understanding and leveraging the available exceptions to this rule. The "Team" (i.e. the client which may be you and the tax-savvy CPA/tax attorney) should identify expenses that qualify for the 100% meals deduction, and available deductions for entertainment gift expenses, to ensure you are equipped to capture all your deductible M&E costs.

The above article was retrieved from the "E-mail alerts" disseminated by Abo and Company, LLC and its affiliate, Abo Cipolla Financial Forensics, LLC, Certified Public Accountants - Litigation and Forensic Accountants to clients and friends of the firm. 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 856-222-4623 ext 104.

VERDICTS IN THE COURT**January 2025****SUPERIOR COURT OF NEW JERSEY**

VERDICT: No Cause (01/16/2025)
Case Type: Lad
Judge: Daniel A. Bernardin, J.S.C.
Plaintiff's Atty: Kevin M Costello, Esq.
Defendant's Atty: Katherine D. Hartman, Esq.
L-2973-20 Jury

VERDICT: No Cause (01/22/2025)
Case Type: Auto-Neg
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: W. Robb Graham, Esq.
Defendant's Atty: Steven Antinoff, Esq. / Joseph A. Lowe, Esq.
L-5151-19 Jury

VERDICT: Liability Verdict - 100% Defendant: Urszula Kozicki / Total Damages Verdict - \$10,600
Case Type: Contract/Commercial Transaction
Judge: Daniel A. Bernardin, J.S.C.
Plaintiff's Atty: Gregory J. Allard, Esq.
Defendant's Atty: Urszula Kozicki
L-1730-23 Jury

VERDICT: Total Damages Verdict: \$496,000 (01/29/2025)
Case Type: Inverse Condemnation
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: Robert Sokolove, Esq. / Jennifer Hiller-Nimeroff, Esq.
Defendant's Atty: Robert Gillispie, Esq.
L-1918-20 Jury

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WINE & FOOD

By Jim Hamilton

Last year, I enjoyed tasting the 2021 vintage of Bordeaux wines at the annual Union des Grands Crus de Bordeaux event. I mentioned shortly after that tasting that we would discuss some of the wines that are relative values. However, since most of those wines were not yet released to the marketplace, an early review seemed premature. The vintage itself, particularly for the red wines, often is described as “classic,” which some may view as a euphemism for restrained or, worse, austere. While the vintage did not enjoy the critical acclaim of 2016, which was our last in-depth exploration of Bordeaux wines, I found more than a few 2021 wines that merit consideration. Since I was just in New York again for the UGCB presentation of wines from 2022, a vintage that is widely considered outstanding and more forward than the 2021s, I thought it would be timely to explore wines from both vintages, again focusing on those that should represent good value. Since they will be approachable sooner, we should begin by reviewing some of the white (Bordeaux Blanc) wines.

Before identifying wines worth purchasing, let's take a drone's eye view of the region to help appreciate why the wines are held in high regard. Bordeaux grape growing and winemaking has a 2000-year history, and the trading of these wines flourished in the medieval ages. As the industry matured, wealthy, often aristocratic landowners built impressive chateaux and invested considerable money in the vineyards and winemaking equipment to gain or enhance prestige and to satisfy the tastes of well-to-do consumers who often lived far beyond the French borders. One of the biggest early American fans of the wines was Thomas Jefferson, who became smitten with them during his time as our Minister to France. He purchased wines from various chateaux to bring home after his service was completed. In keeping with his sentiment that “[g]ood wine is a necessity of life for me,” Jefferson planted a vineyard at Monticello, although it was not a terribly successful undertaking.

There are some facts and figures worth knowing in any discussion of Bordeaux wines. Perhaps a good place to start is the importance of the bodies of water that help frame the regions. The Gironde estuary that runs from the Atlantic Ocean southeast into the wine country splits above the city of Bordeaux into two small rivers, the Dordogne and Garonne. In general terms, the soil on the left side of the Gironde is composed of mostly gravel and stone, which suits Cabernet Sauvignon vines. It is on this so termed “Left Bank” that the “classified growth” wines are found (more about that shortly). The “Right Bank”

soil tends to be heavier in clay, with areas of limestone and sand, conditions more suitable for the Merlot grapevines that thrive there. Therefore, depending upon your grape preferences (and hopefully, you have overcome the Sideways disparagement of Merlot which can achieve exceptional results in Bordeaux), knowing a little bit about the geography of Bordeaux may help inform your wine buying.

In 1855, Napoleon III held what essentially was a world's fair in Paris and required all of France's wine regions to participate. The Bordeaux Chamber of Commerce turned to a syndicate of wine brokers to arrange for presenting the wines of its region, and they promoted Left Bank red wines (as well as the Bordeaux dessert wines of Barsac and Sauternes) using a classification primarily based on reputation and market prices. The red wines were broken down into five levels, or “growths,” in descending levels of stature from first through fifth. In this “ranking,” there were 4 first growths, 12 second growths, 14 third growths, 11 fourth growths and 17 fifth growths. While the controversy was immediate and has persisted to this day, the only change in the original classifications was the 1973 elevation of Mouton Rothschild from a top second growth to a first growth. The actual number of ranked wines has changed due to the splitting or combining of properties, so the current number of classified growths is 61.

Another thing to know about Bordeaux is that while they were left out of the classification exercise in 1855, the Right Bank wines from St.-Emilion were classified in 1955 and that classification typically is reviewed, and sometimes revised, every decade, with the last one occurring in 2022. It is, however, also a controversial system, not so much because it is static, but rather due to the confusion its rankings of wines can cause. Indeed, some of the best estates became so disgruntled with the classification process that they withdrew their properties from consideration. There are Premier Cru Classé A wines (currently 2), Premier Cru Classé B wines (currently 12), and Grand Cru Classé wines (now 71). Among the issues raised by this breakdown are the use of “Grand Cru” for wines that often are not so “grand,” the incorrect perception that “Grand Cru” wines are better than those called “Premier Cru,” and the unexplained use of “A” and “B” when ranking the top wine estates. Additionally, some of the best Right Bank wines are from the Pomerol region which has no classification system.

With that background, let's begin looking for some purchase-worthy dry white wines from the 2021 and 2022 vintages. As a quick introduction,



most Bordeaux Blanc are blends made from several permitted grape varieties but are dominated by Semillon and Sauvignon Blanc. Some estates also will employ Muscadelle or other allowed varieties, but, like a pinch of spice in cooking, if used they are no more than minor accents. Most Bordeaux Blanc are made by estates that also make red wine, although many of the producers of the sweet wines of Sauternes and Barsac are increasing the amount of dry white wine they are making. Indeed, since 1959, when conditions allow, the top Sauternes estate, Chateau d'Yquem, makes a splendid (and expensive) dry white wine labeled “Y,” which in French is Ygrec (pronounced ee' grek). I recently enjoyed a glass of the 2013 vintage of this wine which was very vital and wonderfully complex. Many other traditional Sauternes producers, perhaps recognizing that the market for dry white wines may now be greater than for sweet ones, seem to be turning out more dry wines, some using the same labeling approach. Chateau Guiraud offers “G” and Chateau Rieussec sells its “R.” Chateau Suduiraut began labeling its version as “S,” but has since changed the name to Lions de Suduiraut. Another excellent producer of Sauternes whose dry wines may be found in our marketplace is Doisy-Daëne, which simply labels its offering as Doisy-Daëne Sec (“sec” is French for dry). Finally, the team behind the highly regarded Domaine de Chevalier produces a Bordeaux Blanc from a Sauternes vineyard, Clos de Lunes Lune d'Argent.

Two of the more price-friendly 2021 Bordeaux Blanc to consider are **Chateau de Fieuzal**, with its grassy tones underlying lemon fruit and vanilla extract, and **Chateau Malartic-Lagravière**, a crisp,

WINE & FOOD

Continued from Page 12

lithe wine offering pear and lime fruit impressions with a finish that develops a creamier texture. From the **2022** vintage, **Chateau de France** displays a chalky minerality that is clean and penetrating, allowing some herbal qualities to lurk but not dominate. **Chateau Latour-Martillac** is an impressive wine that combines a fleshy, tropical approach having a floral overlay and exhibiting a tension that adds an engaging vibrancy. If you enjoy New Zealand Sauvignon Blanc, the **Chateau La Louvière** may suit your palate with its grapefruit and saline features framing impressions of grass and green herbs that are delivered more broadly and with lactic notes that help soften the wine's initial aggressive tendencies. While it may be loftier in price, I found the **Chateau Larrivet Haut-Brion** to be exceptional, offering extracted citric fruit with a dusting of talc and a body that exhibits both power and elegance.

Many of the better white Bordeaux wines are fashioned by estates located in the Left Bank region of Graves, and particularly in the highly regarded appellation of Pessac-Léognan in the northern Graves. While this standing within the Bordeaux hierarchy enhances the stature of estates and the prices they can command, in relative terms most of the wines, such as those discussed above, represent good value. However, the more serious value hounds still may balk at their cost. In that case, the large area known as Entre-deux-Mers (literally between two seas or tides but here between the Garonne and Dordogne Rivers) is fertile ground for discovering Bordeaux bargains. Some of the better white wines from this region that may be found in our market include **Chateau Turcaud**, **Chateau Bonnet**, **Chateau Tour de Bonnet**, **Chateau de Reignac**, **Chateau Marjosse**, **Chateau de Fontenille**, and **Chateau Sainte-Marie**. Furthermore, if you expand your horizons to include wines from the Bordeaux region at large, more value-priced wines may be found. One example is Clarendelle Bordeaux Blanc, a wine the producer claims was "inspired" by its very famous "cousin," the first growth Chateau Haut Brion. In addition to its famous red wine, Haut Brion also produces a white wine that currently sells for more than \$700. This certainly makes Clarendelle, which can be found for less than \$25, a poor cousin perhaps, but certainly a much more affordable alternative.

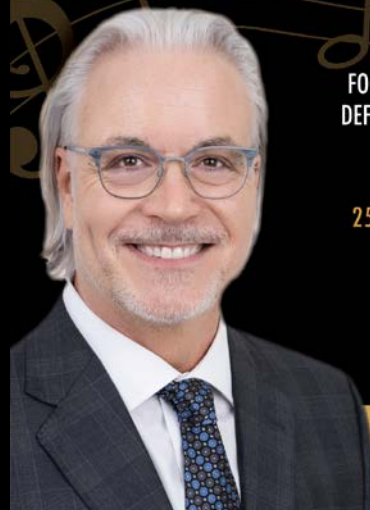
When people hear "Bordeaux," most will immediately think of red wine, often bottles commanding lofty prices. However, quite a bit of Bordeaux Blanc is made, and we are seeing more in our market offering nice quality for the price. It can pair well with many dishes that call for white wines, so if you have not already taken one for a test taste, now would be a good time. As for Bordeaux Rouge wines, well we will have to explore them at another time, so stay tuned. Cheers!



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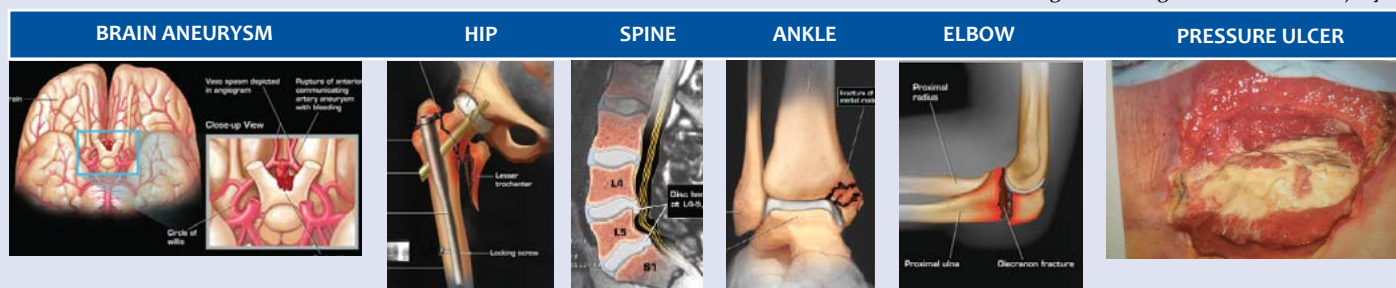


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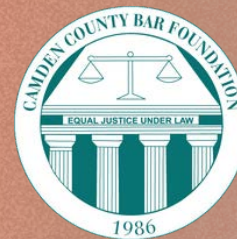
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**A link and any materials will be
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Co-sponsored by the Camden County Bar Foundation and Ballard Spahr

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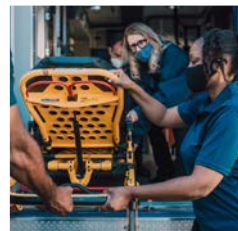
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- ◆ Impact of Laken Riley Act
- ◆ Discussion of *Doe v. DHS*, preliminary injunction requiring ICE to make detained individuals available for New Jersey criminal and municipal court proceedings via video.
- ◆ Trump v. Murphy showdown

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CCBA Members: \$20

w/PA Credits: \$23

CLE Key: \$0

CLE Key w/PA Credits: \$3

Non-Members: \$30

w/PA Credits: \$33

Paralegals/Legal Secretaries: \$10

Law Students: FREE

CREDITS

This program is approved by the NJ CLE Board of the Supreme Court of New Jersey for 1.2 hours of total CLE credit. Of these, 0.0 hours qualify as hours of credit for ethics/professionalism and 0.0 hours qualify for Diversity, Inclusion & Elimination of Bias.

PA CLE Board: Includes 1 hour of Substantive credit, and 0 hours of credit for ethics/professionalism. The CCBA charges \$3 per PA credit. Actual credits earned may be less if seminar is less than 120 minutes.

Need PA Credits?

PA ID#: _____

CANCELLATION POLICY: Full refunds will be given to registrants whose cancellations are received at Bar Headquarters at least 48 hours prior to the event. Refunds WILL NOT BE GRANTED THEREAFTER.

Substitute attendees, however, are welcome. This policy also applies to pay-at-the-door registrants who will be invoiced if proper cancellation is not provided.



Presented by the CCBA's
Civil Practice
Committee

2025 Civil Practice Update

Topics:

- "Can't Miss" hot topics for Camden County civil practice
- State of the Camden County Civil Division
- Civil Case Law Updates
- Rule Changes
- Practice Tips and More

 **Tuesday, April 8**

 **2 p.m. - 4:15 p.m.**

 **Zoom Webinar**

COST:

CCBA Members: \$40 (w/PA Credit: \$46)
CLE Key: \$0 (w/PA Credit: \$6)
Non-Members: \$60 (w/PA Credit: \$66)
Paralegals/Legal Secretaries: \$20
Law Students: FREE

REGISTRATION

Or register online: www.camdencountybar.org

☐ Check ☐ Credit Card

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Credit Card # _____

MODERATOR

Jeremy J. Zacharias, Esq.
Marshall Dennehey

SPEAKERS

Judge Polansky, Presiding Judge Civil
Superior Court of New Jersey, Camden Vicinage

, Civil Division Manager
Superior Court of New Jersey, Camden Vicinage

Regina M. Phillips, Esq.
Madden & Madden, P.A.

John L. Slimm, Esq.
Marshall Dennehey

William F. Cook, Esq.
Brown & Connery LLP

**A link and any materials will be
emailed the morning of the program.**

CREDITS:

This program is approved by the NJ CLE Board of the Supreme Court of New Jersey for 2.4 hours of total CLE credit. Of these, 0.0 qualify as hours of credit for ethics/professionalism and 0.0 qualify as hours of credit for diversity, inclusion & elimination of bias.

PA CLE Board: Includes 2 hours of Substantive credit, and 0 hours of credit for ethics/professionalism. The CCBA charges an additional fee for PA credits. *Actual credits earned may be less if seminar is less than 120 minutes.*

Need PA Credits? PA ID# _____

CANCELLATION POLICY: Full refunds will be given to registrants whose cancellations are received at Bar Headquarters at least 48 hours prior to the event. Refunds WILL NOT BE GRANTED THEREAFTER. Substitute attendees, however, are welcome. This policy also applies to pay-at-the-door registrants who will be invoiced if proper cancellation is not provided.

Camden County Bar Association

HON. PETER J. DEVINE, JR.

Award Reception



honoring

Jenifer G. Fowler

&

Michael J. Ward, IV

APRIL 9, 2025 | 6 P.M.



**Tutti Toscani
1491 Brace Road
Cherry Hill, NJ**

\$75 PER PERSON



Devine Award Reception – Return by April 2

Make checks payable/return to CCBA – c/o 1939 Marlton Pike East, Suite 120, Cherry Hill, NJ 08003

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*The Continuing Legal Education
Committee presents All-You-Can-CLE*

ALL-YOU-CAN-CLE

Complete over half your annual CLE requirements in one day! Offering 9.6 NJ credits, including 6 Substantive, 1.2 Ethics and 2.4 DE&I for one low price of \$100. PA attorneys add \$24 for 6 PA Substantive credits and 1 PA Ethics credit.

Schedule

To be announced!

Topics

Commercial Real Estate

Family Law

Immigration Law

Managing the Ethical Office (Ethics Credit)

Navigating LGBTQIA Clients (DEI Credit)

Women in the Law (DEI Credit)

Workers' Compensation



Thursday, April 24



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



Via Zoom

COST:

CCBA Members: \$100 (w/PA Credit: \$124)

Non-Members: \$150 (w/PA Credit: \$174)

CLE Key: \$60 (w/PA Credit: \$84)

Paralegals/Legal Secretaries: \$50

Law Students: FREE

REGISTRATION

Or register online: www.camdencountybar.org

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FEATURING:

Michelle Altieri, Esq.

Charny, Karpousis, Altieri, Donoian, P.A.

John Clancy, Esq.

Townsend, Tomaio & Newmark

Derek DeCosmo, Esq.

DeCosmo Law

Michael Fekete, Esq.

Montgomery, McCracken, Walker & Rhoads, LLP

Lynda Hinkle, Esq.

Law Office of Lynda Hinkle

Andrew B. Kushner, Esq.

Andrew B. Kushner, LLC

Matthew Rooney, Esq.

Blaney, Donohue & Weinberg, P.C.

Alan L. Schwalbe, Esq.

Jacobs, Schwalbe & Petruzzelli, P.C.

Stephanie Zane, Esq.

Archer & Greiner, P.C.

Additional speakers may be added

CREDITS:

This program is approved by the NJ CLE Board of the Supreme Court of New Jersey for 9.6 hours of total CLE credit. Of these, 1.2 qualify as hours of credit for ethics/professionalism and 2.4 qualify as hours of credit for diversity, inclusion & elimination of bias.

PA CLE Board: Includes 5.0 hours of Substantive credit, and 3.0 hours of credit for ethics/professionalism. The CCBA charges an additional fee for PA credits. *Actual credits earned may be less if seminar is less than 480 total minutes.*

CANCELLATION POLICY: Full refunds will be given to registrants whose cancellations are received at Bar Headquarters at least 48 hours prior to the event. Refunds WILL NOT BE GRANTED THEREAFTER. Substitute attendees, however, are welcome. This policy also applies to pay-at-the-door registrants who will be invoiced if proper cancellation is not provided.



**The Camden County Bar Association's
Municipal Court Committee invites you to**

HAPPY HOUR

**APR 24, 2025
@ 5 P.M.**

**Cash Bar
Free to attend**
(registration not necessary)

**OLD RAIL
TAVERN**

**101 CLEMENTS BRIDGE ROAD
BARRINGTON, NJ**

**FIREBALL SHOTS SPONSORED BY POLLACK LAW OFFICES
LEMON DROPS SPONSORED BY IANELLI LAW FIRM
SHIRLEY TEMPLES SPONSORED BY GARBER LAW FIRM
ALL ARE WELCOME ~ BRING A GUEST!**

CAMDEN COUNTY BAR ASSOCIATION'S

COCKTAILS & CONVERSATION



Join members of the Bench and Bar for the CCBA's final members-only event until September. We will unveil judicial portraits of Hon. Francine I. Axelrad, J.A.D. (Ret.), Hon. Anthony M. Pugliese, J.S.C. (Ret.) and Hon. Richard F. Wells, J.S.C. (Ret.), as well as distribute the CCBF's law student scholarship awards.

Invited guests include members of the Superior, U.S. District and Workers' Compensation Courts.

Featuring hors d'oeuvres, antipasto station, pasta station, Asian station, wine & beer.

Don't miss what is always a lovely evening of networking and camaraderie.



Wednesday, May 14, 2025 | 6 - 8 p.m.



Camden County Boathouse, 7050 N. Park Drive, Pennsauken



\$75 pp (CCBA members only)



Register @ camdencountybar.org or clip and return

Clip & return with check or credit card info by May 9, 2025

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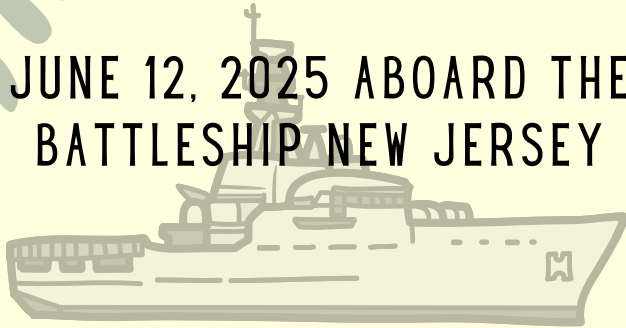
CCBA - 1930 Marlton Pike East, Suite 120, Cherry Hill, NJ 08003 | Fax: 856-482-0637

Installation Dinner Honoring

Thomas A. Hagner

as the 99th president of the Camden County Bar Association

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THIS YEAR'S ADS WILL BE FEATURED ON A LARGE SCREEN SHOWN ON A CONTINUOUS LOOP THROUGHOUT THE EVENING TO PROVIDE BETTER EXPOSURE AND VISIBILITY FOR OUR SPONSORS. EACH PACKAGE FEATURES AN AD AS WELL AS ADDITIONAL BENEFITS DEPENDING ON THE LEVEL OF SPONSORSHIP. LOOKING FOR OTHER SPONSORSHIP OPPORTUNITIES? CONTACT BAR HEADQUARTERS.

Proceeds from the sponsorship opportunities support the Camden County Bar Foundation's charitable projects for underserved children, veterans and first responders, high school and law student scholarships, as well as various other charitable projects and programs to improve the quality of life for Camden County residents.

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

All ad copy and payments MUST be received at Bar Headquarters no later than Friday, June 6 to be included.

Make checks payable to Camden County Bar Foundation.

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