

# THE BARRISTER



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## BINGO NIGHT RAISES OVER \$14,000 FOR CAMDEN COUNTY BAR FOUNDATION!



Bingo Night on January 30, 2026, was a fantastic evening of games, friendship, and fundraising for the Camden County Bar Foundation.

The sold-out event featured a delicious spread of pizza, hoagies, salad, Chick-fil-A, chips, and cookies, with guests bringing their own refreshments as well. Exciting raffle baskets were up for grabs, and one lucky winner took home over \$800 in the 50/50! While we didn't grab many photos in the midst of all the fun, trust us - it was a great time for a great cause!

Check out page 5 as we shout-out our awesome sponsors!

*Continued on page 5*

## NOMINATING COMMITTEE SEEKS NOMINATIONS FOR ASSOCIATION OFFICERS AND TRUSTEES

The Camden County Bar Association 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, 2026 and ending in May 2029, and one young lawyer trustee seat available for a one-year term beginning on June 1, 2026 and expiring May 31, 2027.

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 by February 28th to Thomas Hagner, Esq., Chair, Nominating Committee c/o 1939 Marlton Pike East, Suite 120, Cherry Hill, NJ 08003 or via email to Kara 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 February 28th to be considered for reappointment.**

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## 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 vice president, treasurer and secretary and for 4 trustee openings. The trustee seats are for a term of three years beginning on June 1, 2026 and expiring in May 2029. The offices of 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 February 28th to Steven Salinger, Esq., CCBF President, 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 and Officers whose terms expire at the end of this Bar year must also send a letter of interest by February 28th to be considered for reappointment.**

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## THE DOCKET

FEB. 2026

## Sunday, February 15

CCBF Bowling Night  
4 p.m. — Westbrook Lanes

## Monday, February 16

President's Day  
Bar Headquarters Closed

## Tuesday, February 17

The AI Moment: Governance, Risk &  
Compliance for Lawyers  
4 p.m. — Via Zoom

## Wednesday, February 18

CCBA Board of Trustees Meeting  
4:30 p.m. — Via Zoom/Bar Headquarters

## Thursday, February 19

Galentine's Day Wine Tasting  
5:30 p.m. — Archer & Greiner

## Tuesday, February 24

LGBTQIA+ Concerns in An Everchanging Legal  
Environment and How to Help Your Clients  
4 p.m. — Via ZoomFEB  
18Tentative Agenda for  
February 18 Board Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4:30 p.m. via Zoom/Bar Headquarters. All meetings are open to the membership. Anyone interested in attending should notify and confirm their attendance by calling Bar Headquarters at 856.482.0620.

- I. Call to Order
- II. 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



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

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# PRESIDENT'S PERSPECTIVE

By Thomas A. Hagner



By the time you are reading this, Punxsutawney Phil will have already seen his shadow, signaling another six weeks of winter. Believe it or not, Pennsylvania's most famous groundhog has been providing hit-or-miss weather forecasts for longer than our bar association has existed.

When I read that this morning while answering questions about why, with weather apps on our phones, people trust a small mammal for weather forecasts, it made me stop and appreciate just how long the traditions of the Camden County Bar Associations have survived. Though we appear destined to remain entombed in snow for the near future, I know it will not prevent our members from continuing our mission to pursue the administration of justice, advancing the interests of the legal profession and serving the public to promote a better understanding of the law and the justice system.

As you all know, the practice of law in Camden County presents both unique challenges and unique opportunities. Our courts serve a diverse population, and our attorneys regularly balance complex legal issues with the very real human impact of their work. In this environment, professionalism remains the cornerstone of effective advocacy. Among other things, professionalism is reflected in preparedness, civility, and respect for clients, colleagues, court staff, and the judiciary.

## FOUNDATION NOW ACCEPTING SCHOLARSHIP APPLICATIONS

The Camden County Bar Foundation is now accepting applications for its annual law student scholarship awards. Eligible law students are encouraged to apply by February 28 using the application available on the Foundation's website. Scholarship recipients will be formally recognized at the Annual Cocktails and Conversation event in May.

Over the past 25 years, the Camden County Bar Foundation has awarded more than \$439,000 in scholarships in support of legal education and the advancement of the profession. We respectfully ask for your assistance in sharing this opportunity with deserving law students. For additional information, please contact Bar Headquarters.

Ask any one of our members, and it will become clear that the strength of the Camden County Bar Association lies in the collegiality. Whether appearing before the same judges, negotiating with familiar opposing counsel, or, more recently, traveling with colleagues to the United States Supreme Court and selling out bingo halls, our professional and personal interactions shape not only individual reputations but also the public's perception of the legal system. This should not be taken lightly or underestimated. Thoughtful advocacy and mutual respect enhance the efficiency and integrity of our profession.

Equally vital is our responsibility to support one another. Whether it be through case referrals, or picking up the phone to answer someone's question, this type of support is not only vital to the existing membership, but it is even more important for the growth of our membership. Unlike marmot-based weather forecasting, the demands of legal practice are significant. Fostering mentorship, professionalism, and attorney well-being benefits the bar as a whole. By investing in the next generation of attorneys and maintaining strong professional relationships, we ensure the continued vitality and reputation of the Camden County legal community. Likewise, by renewing our commitment to professionalism, service, and collegiality, we will ensure that members of the Camden County Bar Association continue to uphold the standards that define our profession and strengthen the administration of justice in our county and beyond.

## ATTORNEY VOLUNTEERS NEEDED - WILLS FOR HEROES -

Wills for Heroes is a program that provides free wills and other estate planning documents to first responders and their spouse, domestic partner or civil union partner. The program is unlike many other clinic or pro bono legal programs because it brings the program to the first responders' doorstep. The Camden County program will bring together local first responders with attorneys, notaries, and witnesses at Rutgers School of Law - Camden on Saturday, March 7th.

First responder sessions will be scheduled for 10:30 am - 12 pm; 12 pm - 1:30 pm; 1:30 pm - 3 pm. Volunteers must also attend a training session from 9:30 am - 10:30 am.

If you can spare a few hours on March 7th to participate in this exciting community service project, you may schedule your time slot(s) by going to <https://tinyurl.com/WFH3726>. Please note, time slots are on a first come, first serve basis. If you have any questions, please contact Bar Headquarters at 856-482-0620. THANK YOU!

# FOUNDATION UPDATE

*By Steven Salinger, President*



Community often reveals itself most clearly in shared moments. On January 30, 2026, at the Glendora Firehall, the Camden County Bar Foundation's annual Bingo Fundraiser offered just such a moment—one defined not only by generosity, but by connection. Thanks to the enthusiasm and support of our members and neighbors, the event raised over \$14,000 for the Foundation, an achievement worth celebrating.

That cold Friday evening, the firehall felt especially warm. Bar members, families, and community participants gathered not out of obligation, but out of a shared desire to spend time together in a welcoming space. What might otherwise have been an ordinary winter night became something quietly meaningful: a few hours set aside for laughter, conversation, and the collective anticipation that someone, at some point, would triumphantly call out "Bingo!"

Events like this capture the enduring mission of the Bar Foundation and the Association—to foster civility, collegiality, and community. In a world that often feels hurried and disconnected, these gatherings remind us of the importance of slowing down and being present with one another. They reinforce the idea that our professional organizations are not merely administrative bodies, but living communities sustained by relationships, mutual respect, and shared experiences.

It is easy to underestimate the value of these moments. A bingo fundraiser may appear simple on its face, but its impact extends well beyond the funds raised. The true success of the evening lay in

the sense of belonging it fostered and the reminder that meaningful engagement does not require grand gestures—only a willingness to show up. In that sense, the event reaffirmed who we are and what we strive to cultivate together.

Happily, there are more opportunities on the calendar to continue building that sense of connection. Bowling anyone?! Join the Bar Foundation for Bowling Night on February 15, 2026, from 4:00 to 6:00 p.m. at Westbrook Lanes. This family-friendly event promises the same spirit of camaraderie, with the price of admission covering bowling, shoe rental, pizza, and a soft drink. Guests are encouraged to bring refreshments and snacks of their choice, and all are welcome to join for an afternoon of fun and fellowship.

No reflection on the bingo fundraiser would be complete without acknowledging the many individuals who made it possible. Sincere thanks are due to the Bingo Committee—Tess Berkowitz, Abby Cohler, Cathy Kane, and Jeanette Kwon—for their dedication and hard work. The committee was led with care and enthusiasm by Co-Chairs Carly Fowler and Andrew Parsinitz, whose leadership was instrumental in the event's success.

The strength of the Bar Foundation lies in the people who sustain it. Events like the bingo fundraiser remind us that when we come together with generosity and good will, we create something lasting. I look forward to many more evenings like this one. And, perhaps one day, to finally being the person who gets to shout "Bingo!" in the firehall. I hope that you are there when I do.



## BINGO NIGHT RAISES OVER \$14,000 FOR CAMDEN COUNTY BAR FOUNDATION!



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*Game 6 - James D. Hamilton, Jr.*

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*Game 8 - Volunteer UP! Legal Clinic*

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*Game 10 "Cover All" - Law Office of Maisie Chin Smith*

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# ROSES

*By Michael J. Dennin*

Stop and see all of the wonderful things going on with the Camden County Bar Foundation and Association. It is time for all lawyers and colleagues, young and old, to stop and witness the efforts and results of like-minded, hard-working, and caring trustees, officers, and association members. Having persevered through the pandemic and remote “life”, the Foundation and Association is a beacon of what humanity strives to be. Strong leadership, committed trustees, and loyal friendships define our “Bar”.

Have you stopped to come to (or at least did you see it in the Barrister?) the holiday party at Treno? Did you wrap gifts, or adopt a family over the holidays? Did you give your time to come to Anna Sample House in Camden for the Easter or Halloween Parties? Have you taught a CLE, or helped on a committee? Do you want to come to the Children’s Picnic (yes it will be warm soon, so plan to be there)? How about the Installation of Officers? How about the Family Golf event? What about a Happy Hour or meet up with colleagues? Volunteer on the committee to help determine scholarship awards. Give time at the Cathedral Kitchen in Camden, serving the homeless and underprivileged. Give some extra money each year to the CCBF Foundation voluntary contribution if you can. Put the CCBA or CCBF in your will. Consider creating a scholarship in your name to be awarded to a local student.

There are just so many ways to get involved and to give back.

As lawyers, we have a duty to stop, and help. To stop, and give our free time. To stop, and appreciate what gifts we were given by the higher authority. To stop, and mentor a young lawyer. To stop, and understand that the law means much more than a billable hour. To stop, and understand that you have been given so much, and understand that so much is expected. To stop, and embrace your fear. To stop, and sign up for an event. To stop, and learn that giving back is part of the legal field. To stop, and know that you are really important, you are valued. To stop, and work to become a better lawyer and person.

The CCBA and CCBF leadership is stronger than ever. I have hardly met a better group of people. Each trustee, each officer, gives their free time, and works hard to make our county, state, and country better. Each gives countless hours of free time to give all they have. Couple this with a superb Executive Director and employee, makes this one team that is unbreakable. Our Boards keep getting stronger. We continue to strive, but we need help. Consider becoming a trustee or officer of the CCBA or CCBF. WE ARE LOOKING FOR YOU! Stop, and get involved now. You will not be disappointed, and it will make you a better person and a better lawyer. We are here but once, so make an impact.

Put best by Ferris Bueller: “Life moves pretty fast. If you don’t stop and look around once in a while, you could miss it.”



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# YOUNG LAWYER HAPPENINGS

## YOUNG LAWYER CHAIR

By Tess Berkowitz

The Young Lawyers Committee wants to thank all the attorneys, members of the judiciary, and Rutgers Law students who came out for our inaugural "Welcome Back" Happy Hour this past month! Special thank you to The Victor for hosting. This was a very successful night that I am confident will be an annual event! Law students were able to mingle with attorneys and each other during the Syllabus week as well as learn about the networking, events, and opportunities that the CCBA has to offer throughout their future careers.

The Young Lawyers Committee is also VERY proud to present the first installment of a multi-part Young Lawyer CLE program! As some may or may not know, New Jersey has instilled new, very specific CLE requirements for first-time reporters. This includes a specialized attorney accounting course, introduction-level subject matter courses, and ethics credits specifically designed for first-time reporters. I know for myself, it was a struggle not only to understand exactly the credits I was required to complete, but also to discern which courses met the criteria – many courses offered did not have that designation in their description (special thank you to the kind people at the State CLE office who answered what had to

be no less than a dozen calls from my office!).

Seeing this need for guidance and access to qualifying courses, the YLC of the CCBA will be offering two full-day CLE programs to help young lawyers navigate and satisfy their reporting requirements. Of the 24 credits required for first time reporters, 16 of those credits must be specifically geared towards young lawyers in a variety of different subject areas. Each day will be 8 credits – therefore, should you complete both of the seminars we are planning, those 16 newly admitted credits will be satisfied.

The first full-day course will be on March 31, 2026! The seminar will be via zoom and will run from 8:30 a.m. to 4 p.m. There will be four subjects covered. Attendance will cost \$75 for CCBA members, and \$100 for non-members. Tell your friends! This is an easy, one-stop way to get these credits in a focused, efficient format. If you have any questions about your reporting requirements or if this course would be beneficial to you, please do not hesitate to reach out to me!



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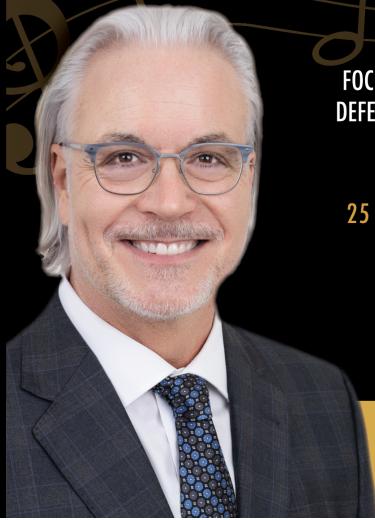
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## LET'S TALK ABOUT CARS!

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

Here we are at the start of our tax season but, but as is routine for us, we're having a lot of discussion about the tax aspects of using your car. So here goes....The optional standard mileage rate for business use of an automobile (including vans, pickup trucks and panel trucks) increased effective January 1, 2026 to 72.5 cents per mile, up 2.5 cents from 2025 (The standard rate for using an automobile for medical reasons by half a cent to 20.5 cents per mile while the rate applicable when using an automobile to provide services to a charitable organization remains unchanged at 14 cents per mile). The business rate is based on an annual study of fixed and variable costs, while the medical and moving rates consider only variable costs. These rates apply to electric and hybrid-electric automobiles, as well as gasoline and diesel-powered vehicles.

The optional standard rate may be used by taxpayers to decrease the record keeping burden associated with tracking actual automobile expenses. You would compute the permitted deduction by multiplying the business miles driven during the year by the standard mileage rate. Parking and tolls, at least the business portion, are in addition to the standard mileage rate. Taxpayers can use the standard mileage rate, but generally must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard mileage rate or actual expenses. Leased vehicles must use the standard

mileage rate method for the entire lease period (including renewals) if the standard mileage rate is chosen.

The deduction is allowed only for that part of the expenses that are attributable to business use (sorry, commuting is considered personal use). Yep, an employee using it for business so qualifies (even if it's a certain curly haired CPA's automatic Porsche Boxster). One can always substantiate such auto costs by keeping exact records of expenses such as gas, repairs, tires, licenses, insurance, oil, car lease payments, auto depreciation, oil and other such maintenance costs allocable to the business usage by the employee or self-employed person.

This business standard mileage rate can be used for leased or owned autos, but where the particular owned car uses the standard mileage rate, depreciation is assumed to be at a set per mile amount for those years in which the business standard mileage rate was used. The portion of the business standard mileage rate treated as depreciation is 35 cents per mile for 2025, 33 cents per mile for 2025, 30 cents per mile for 2024, 28 cents per mile for 2023, 26 cents per mile for 2022 and 26 cents per mile for 2021. Abo and Company professionals, as tax preparers, need to know this information since the depreciation described reduces the basis of the car in determining gain or loss when disposed of later on.

An employer's reimbursements to employees for properly documented business expenses are not subject to payroll taxes, nor must such

*Continued on Page 15*

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# SUPREME COURT GROUP ADMISSION CEREMONY

The Camden County Bar Association recently hosted a United States Supreme Court group admission ceremony in Washington, D.C., on January 21 - its first such ceremony in nine years. Attendees enjoyed a wine and hors d'oeuvres reception the evening prior, followed by a continental breakfast in a private conference room before the swearing-in. The movant was Thomas J. Hagner, Past CCBA President. The event was a meaningful and memorable experience for all in attendance. The newly admitted members are listed below. Congratulations!



**Melissa Bishop**  
**Rachael Brekke**  
**Lee Brownstein**  
**Abby N. Cohler**  
**David D. Deitz**  
**Erin S. Deitz**  
**Michael J. Dennin**  
**Alex Flynn**  
**Erin P. Gallagher**  
**Thomas A. Hagner**





## Ten Reasons to Select a Professional Trustee

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

New Jersey estate planning attorneys prepare many types of trusts for a variety of purposes. Common examples of estate planning trusts include special needs trusts, standard support trusts, discretionary support trusts, disclaimer trusts, bloodline trusts, incentive-based trusts, retirement plan trusts, and trusts for Medicaid planning purposes.

One of the most important decisions that the creator of a trust must make is who will serve as the trustee. Occasionally, it is appropriate to have a family member serve as trustee. However, in most cases it is better to retain the services of a professional trustee. Ten reasons to employ professional trustees include the following:

### AVOIDING THE TARGET ON INDIVIDUAL TRUSTEE'S BACK

Few people – including those named as trustees – understand that a trustee has serious responsibilities in the administration of a trust. The trust administration process is rife with opportunities to make innocent mistakes. And when something does go wrong, the trustee can be held personally liable to the trust and its beneficiaries. For example, a trustee might:

- make an improper distribution,
- pay unnecessary taxes,
- cause a beneficiary to lose public benefits,
- fail to comply with the instructions given by the grantor, or
- invest trust assets poorly.

In each of these scenarios, the trustee can be held personally responsible. Since individual trustees lack expertise in this area, it is important they understand that by accepting an appointment, the named trustee may be exposed to significant liability and will be operating with a target on their back. Notably, liability will often extend to a trustee's personal funds.

### KNOWLEDGE OF THE LAW

While people commonly name friends and family as trustees, this is not always a good idea because these individuals lack the professional knowledge necessary to effectively administer the trust. Trustees must command more than a working knowledge of the following areas:

- *Tax Law.* A trustee must have a knowledge of income, gift, estate,



generation-skipping taxes, and capital gains taxes.

- *Accounting.* Trustees must make accountings to beneficiaries, courts and, possibly, public benefit agencies. Trustees must have expertise in preparing these accountings, as the failure to provide accurate accountings can hold up trust assets and may ultimately subject the trustee to personal liability.

### ACCESS TO INVESTMENT EXPERTISE

Good professional trustees have investment expertise, which is usually far superior to that of the proposed friend or family member trustee.

### PREVENTION OF FAMILY FRICTION

One of the reasons that parents establish trusts for their children is to protect the children from themselves. If a brother is named as trustee for his sister's trust and the sister wants money, the brother's job is to say no if the request is inappropriate. This naturally causes friction among family members.

### ESCAPING POTENTIAL CONFLICTS OF INTEREST

Frequently, the family member selected to be the trustee of the Special Needs Trust is also a remainder beneficiary. The more the trustee distributes to the beneficiary, the less will remain to be distributed to the trustee on the beneficiary's death.

### TRUST PROTECTORS CAN PROVIDE ADDITIONAL ASSURANCES TO CONCERNED GRANTORS

One reason many families are reluctant to appoint a corporate trustee is that they are not familiar with the personnel in the corporation's trust department or how the trust works. A trust protector, usually a family member, can be appointed in the trust document. A trust protector is given the power to remove and replace the trustee with another corporate trustee. Naming a trust protector may give the grantor enough confidence to consent to the appointment of a corporate trustee.

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## NEWLY ADMITTED ATTORNEY CLE - MADE SIMPLE!

The Camden County Bar Association is excited to announce a brand-new CLE seminar scheduled for Tuesday, March 31.

This seminar is designed to simplify the fulfillment of mandatory requirements for newly admitted attorneys. For one low price of just \$75 for CCBA members (\$100 for non-members), attendees can earn 8 of the 16 required credits - credits that are often difficult to secure. No other local or statewide organization offers this comprehensive program.

We are eliminating the guesswork by making compliance straightforward, efficient, and accessible. Stay tuned for another opportunity to earn your remaining credits later this year! Registration information is included in this issue of *The Barrister*. Don't wait - sign up today! Have a newly-admitted associate? Let them know of this can't-miss seminar!

# WINE & FOOD

By Jim Hamilton

February is a month many people think sweet thoughts. The expression “sweets to the sweet” (or sometimes sweets *for* the sweet) is a commonly heard refrain, although many people may not know the context in which it was first expressed. In Act 5, Scene 1 of William Shakespeare’s *Hamlet*, Hamlet’s mother, Queen Gertrude, utters these words as she throws flowers on the grave of Ophelia, whom Hamlet courted but also tormented. So yes, it was an expression of fondness, but also one of grief. But that was in 1603, and as with so many well-known sayings, its meaning or intent has changed. Today, sweethearts often give or receive flowers as a loving gesture, a thoughtful act for which your favorite florist undoubtedly is grateful.

If there is a day that is most associated with love, romance, and flowers it is Valentine’s Day. How or why we celebrate the 14th day of the month in Valentine’s honor has been the subject of much debate. One legend has it that he was a 3rd century Roman priest who was killed on February 14th for performing secret weddings. This certainly makes love connections to the person and date logical. Others think he was killed for ministering to persecuted Christians and was buried on that day. It seems, however, there was more than one Valentine around that time, and while there is a Valentine who was canonized, many scholars question the legends surrounding St. Valentine. Some believe that it was not until the Middle Ages when Chaucer wrote “Parliament of Fowls” that a connection between Valentine’s Day and love was made. Since Chaucer referred to a day when birds, not humans, would choose their mate, this theory may be harder to accept unless, of course, one is an ornithologist.

Another favorite way to transform sweet thoughts into deeds is giving chocolate to someone special. If there is one person who often is credited with creating the link between chocolate and love, it is Richard Cadbury. In the 1860s, this son of the founder of Cadbury Chocolates created a box for their chocolates shaped like a heart. It was a very successful marketing strategy, one that we still see carried out today.

February not only gives us Valentine’s Day on the 14th but also National Drink Wine Day on the 18th, and since wine and chocolate can be fun to pair together, let’s take a moment to explore wines that can make a lovely match.

One wine that many people think of as a companion to chocolate is Port. Port is a fortified Portuguese wine, which means that during the fermentation process (when yeast acts on the crushed grapes to turn the sugars in the juice into alcohol), a neutral spirit

(e.g. brandy) is added. The alcohol in that spirit kills the yeast and thereby stops the fermentation. Since not all the sugar is converted into alcohol, the wine will be sweeter, but because of the added spirit it also will be higher in alcohol, usually around 20%.

While there are upwards of thirty different grape varieties that may be used to make Port, most of the better wineries primarily employ three - Touriga Nacional, Tinta Roriz (known as Tempranillo elsewhere), and Touriga Franca. Three other grape varieties that are sometimes used are Tinto Cão, Tinta Barroca, and Tinta Amarela.

To best match Port and chocolate, consideration must be given to the type of Port as well as the kind of chocolate it will accompany. There are many categories of Port available in most good wine shops, but there are two basic types: Ruby Port and Tawny Port. (There are white Ports as well, but they are not as common, usually for good reasons). A Port bearing the generic name Ruby Port typically is an entry-level wine made without using oak barrels that is intended to be consumed on release. A category of Ruby Ports that seems to be garnering more interest is Late Bottled Vintage Port (“LBV”), which as the name explains and label will reflect is a wine made from grapes of a single vintage. While it may be counterintuitive, LBVs indeed are “late bottled,” aging longer than the more heralded, collected, and expensive Vintage Ports. LBVs will spend between 4 and 6 years in barrel before they are bottled, while Vintage Ports will typically age 2 to 3 years. One virtue of LBVs is that due to the longer aging, the wine is more ready to drink when it finally comes to market. Conversely, Vintage Ports, which are not uniformly produced each year, usually warrant considerable time in bottle before they can be fully appreciated.

When it comes to pairing, perhaps one of the better and more accessible matches will be an LBV and dark chocolate. Many of the big Port wine lodges (wineries) make an LBV, and some of those you may want to try with your favorite dark chocolate or dark chocolate dish are those from **Fonseca**, **Taylor Fladgate**, **Graham’s**, **Dow’s**, **Quinta do Noval**, **Niepoort**, **Croft**, and **Cockburn’s**. Some other quality producers include Quinta do Infantado, Ramos Pinto, Kopke, Calem, Ferreira, and Quinta do Vallado. Should you want to splurge for a decade-year Tawny Port, most of the above producers offer them, as do **Sandeman**, **Quinta das Carvalhas**, **Krohn**, and **Churchill’s**.

If you prefer milk chocolate to dark chocolate, a good



pairing option will be a Tawny Port. Dark chocolate will have a higher percentage of cacao (from the chocolate solids or butter) and typically no milk added, while the percentage of cacao used in milk chocolate is less, with milk and, usually, sugar added. This results in a sweeter and creamier taste. While a Ruby Port may overpower and conflict with milk chocolate, a Tawny Port will have nuttiness and spicy qualities that can complement the sweeter chocolate flavors. Tawny Port is made from the same grape varieties as Ruby Port, be it Vintage or LBV, but as the name suggests, the color is very different. While Vintage Ports will be various shades of red, the color of Tawny Ports typically will be more attenuated, largely dependent on how it is aged. A simple, young Tawny Port may have a brick-like color, while the color of those aged longer, often in small oak barrels, may be brown, orange, or amber. The barrel aging process will cause oxidation to occur, and the longer the aging, the more oxidation will affect the color of the wine, transforming the more vivid ruby red to a color that is, indeed, tawny. The best Tawny Ports from the top Port wine lodges are often aged and bottled as 10, 20, 30, or 40 years, and the price usually will reflect how long the wine was aged. After all, the more time involved in nurturing the wine, the costlier it is to produce and the longer the return on the investment is deferred.

Some of the more affordable Tawny Ports are those having labels that do not mention a specific age. Many are from the best known and distributed Port houses such as **Taylor Fladgate**, **Fonseca**, **Graham’s**, **Dow’s**, **Quinta do Noval**, **Niepoort**, **Croft**, and **Cockburn’s**. Some other quality producers include Quinta do Infantado, Ramos Pinto, Kopke, Calem, Ferreira, and Quinta do Vallado. Should you want to splurge for a decade-year Tawny Port, most of the above producers offer them, as do **Sandeman**, **Quinta das Carvalhas**, **Krohn**, and **Churchill’s**.

There is another type of Tawny Port called Colheita, which is a Tawny Port made from a specific vintage. While these wines are becoming more popular, buying them still may require some searching. One of the most memorable wines I have ever enjoyed was, in fact, a Colheita. I have had the pleasure of dining with the dynamic Port producer Dirk Niepoort both at his Port lodge and in Philadelphia. At the Philadelphia dinner one of the wines he brought was an 1863 Colheita Port. It was quite an experience, not only because it was made from grapes grown in Portugal

# WHEN EXPERIENCE AND JUDGMENT MATTER MOST

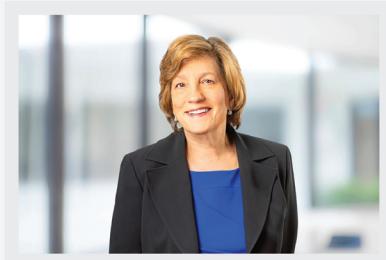
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## FINANCIAL FORENSICS

*Anatomy of a Business Valuation**Continued from Page 10*

reimbursements be reported on the employee's tax return. preliminary value.

This tax-free treatment applies in a mileage allowance, but only if the reimbursement rate is no more than the IRS-approved standard mileage rate. If employers choose to reimburse employees at a higher rate, the excess over the standard rate per mile is treated as additional income to the employee, subject to income and payroll taxes. Yep – again, often a bookkeeping nightmare.

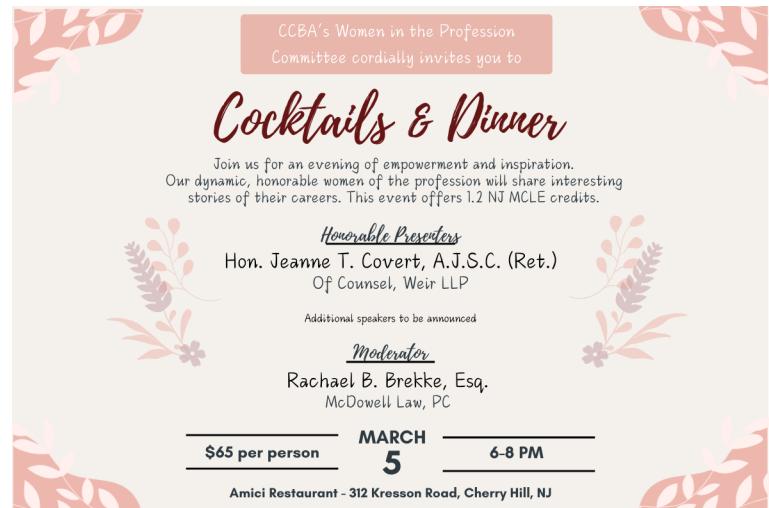
Under the Tax Cuts and Jobs Act, since 2017, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee business expenses. We recommend that you contact us and secure our previous email alert on Accountable Plans entitled "EMPLOYERS AND EMPLOYEES – ABO AND COMPANY SUGGESTS GETTING A BIGGER BANG WITH EMPLOYEE REIMBURSEMENT BUCKS".

One question we at Abo and Company get asked a lot, as we're sure is the case with many of our tax-preparer colleagues, is about interest incurred on a car loan. As per our auto memo last year, interest paid by an employee on their auto loan was considered nondeductible personal interest. A self-employed taxpayer could, however, deduct the business portion of such interest paid as a business expense, but the remaining non-business portion is considered nondeductible personal interest. Well, there are new rules for deducting car loan interest. For tax years 2025 through 2028, individuals may deduct up to \$10,000 per year in interest paid on loans for new, American-made passenger vehicles purchased for personal use. The loan must be initiated after December 31, 2024, and the vehicle must have its final assembly in the United States. Used vehicles, business-use vehicles, and leases do not qualify. Also, the vehicle must be expected to be used for personal purposes over 50% of the time when the loan

is issued. The deduction is available whether you take the standard deduction or itemize but phases out for taxpayers with modified adjusted gross income (MAGI) over \$100,000 (\$200,000 for joint filers).



**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, and Franklin Lakes, NJ. Marty can be reached at [marty@aboandcompany.com](mailto:marty@aboandcompany.com) or by calling 856-222-4623 ext. 104.**



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because it was made from grapes grown in Portugal during the time of our Civil War, but also because it simply was a stunning, amazingly vibrant, nutty, and fruity wine possessing impressive depth and character. This is not a wine that was bottled shortly after the vintage and then cellared until it was opened, but rather it was bottled from cask by Dirk prior to his departure. Needless to say, we appreciated his generosity in sharing such a treasure.

There are other options to consider when looking for the right wine to pair with chocolate or chocolate desserts. Port-styled wines are made outside Portugal and often will be a good value alternative. Additionally, there are other types of wine that will match well such as Banyuls from southern France or a gently fizzy, lower alcohol Italian wine made from the Brachetto grape that is native to Italy's Piedmont region.

Like New Jersey and you, the right wine and chocolate can be *perfect together*, and what better time to make them a match than on Valentine's Day. Cheers!



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- \$500K Jury Verdict – Excess Over Remainder of \$100K CSL Policy Against Allstate Insureds with Offer of Judgment for Policy – Herniated Discs
- \$500K Nursing Home/Hospital Neglect – Pressure Ulcers
- \$750K Nursing Home Neglect During Rehab Admission-Infected Pressure Ulcer – Surgery
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- \$400K Nursing Home Neglect – Pressure Ulcer Developed on Cancer Patient During Rehab Admission
- \$400K Hospital and Nursing Home Neglect – Pressure Ulcers
- \$550K Nursing Home Neglect/Violations of Rights – Fractured Hip During Transfer – Pressure Ulcers
- \$850K Nursing Home Neglect/Violations of Rights – Bed Sores
- \$1 Million – Nursing Home Neglect/Violations of Rights – Pressure Ulcer and Fracture
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Camden County Bar Foundation's

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- **Core AI Concepts and Terminology**
- **U.S. State, Federal & International AI Laws & Regulatory Landscape**
- **Legal, Policy, & Risk Implications**
- **Various Governance Frameworks Shaping AI Oversight**
- **New Jersey Law & Judiciary Guidelines – what Lawyers Need to Know**



**Tuesday, February 17**



**4:00 p.m. - 6:15 p.m.**



**Zoom Webinar**

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### **COST:**

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

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## **SPEAKERS**

**John (Jack) Cianfrani, Esq.**  
*Baypoint Law*

**Ed Aristone**

*Office of General Counsel  
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## **CREDITS:**

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## **Topics:**

- ***The state of marriage equality***
- ***Understanding the unique concerns of your LGBTQia+ clients***
- ***Ways to make a more LGBTQia+ friendly practice***



**Tuesday, February 24**



**4 p.m. - 6:15 p.m.**



**Zoom Webinar**

---

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CCBA Members: \$40 (w/PA Credits: \$46)  
CLE Key: \$0 (w/PA Credits: \$6)  
Non-Members: \$60 (w/PA Credits: \$66)  
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Of Counsel, Weir LLP

Additional speakers to be announced

Moderator  
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# ATTORNEY VOLUNTEERS NEEDED WILLS FOR HEROES



**Saturday, March 7, 2026 - Rutgers School of Law - Camden**

Presented by the Camden County Bar Association's Probate & Trust Committee & Rutgers Law Estates & Trusts Society  
Co-sponsored by the Camden County Bar Foundation & Ballard Spahr LLP

***Wills for Heroes*** is a program that provides ***free wills*** and other estate planning documents to first responders and their spouse, domestic partner or civil union partner.

Qualified first responders include firefighters, police officers and paramedics.

The program is unlike many other clinic or *pro bono* legal programs because it brings the program to the first responders' doorstep. Working with department coordinators, the Camden County program will bring together local first responders with attorneys, notaries, and witnesses at **Rutgers School of Law - Camden on Saturday, March 7th.**

***Volunteers should arrive no later than 15 minutes before the sessions begin.***

**First responder sessions will be scheduled for:**

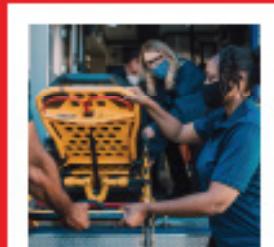
**10:30 a.m. - 12:00 p.m.; 12:00 p.m. - 1:30 p.m.; 1:30 p.m. - 3:00 p.m.**

If you can spare a few hours on March 7th to participate in this exciting community service project, you may schedule your time slot(s) by going to

**<https://tinyurl.com/WFH3726>** - selection on first come, first serve basis. If you have questions, please contact **Abby Cohler, Esq.** at

**[abby@cohlerlaw.com](mailto:abby@cohlerlaw.com)** or **856-795-8093.**

**NJ MCLE:** This program has been approved for 2.1 credits (50 minute hour)





*Presented by the CCBA's  
Probate & Trust Committee*

# ETHICAL ISSUES IN ESTATE PLANNING AND ADMINISTRATION

## Topics:

- *Confidentiality*
- *Conflicts*
- *Communication*



**Wednesday, March 18**



**12:00pm - 1:15pm**



**Archer & Greiner, P.C. - 1025  
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### **COST:**

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## SPEAKERS

**Andrew Kushner, Esq.**  
*Andrew B. Kushner, LLC*

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*Presented by the CCBA's  
Young Lawyers Committee*

# **FIRST THINGS FIRST: CLE FOUNDATIONS FOR NEWLY ADMITTED ATTORNEYS**

**FOR NEWLY ADMITTED ATTORNEYS!** Earn half your newly admitted CLE requirements in one day at one low price! Offering 8 NJ newly admitted credits, for one low price of \$75\*. PA attorneys can earn 6.4 PA Substantive credits. This comprehensive one-stop CLE is essential for all newly admitted attorneys to meet their NJ MCLE requirements. [Click here for newly admitted requirements.](#)

## **Schedule**

8:30 am - 10:10 am: New Jersey Municipal Court Practice  
10:20 am - 12 pm: New Jersey Attorney Trust & Business Accounting Fundamentals  
12 - 12:30 pm: Break for Lunch  
12:30 pm - 2:10 pm: New Jersey Labor & Employment Law  
2:20 pm - 4 pm: New Jersey Workers' Compensation Law

**Tuesday, March 31**

**8:30am - 4:00pm**

**via Zoom**

## **COST:**

CCBA Members: \$75 (\*w/PA Credit: \$95)  
Non-Members: \$100 (\*w/PA Credit: \$120)  
Paralegals/Legal Secretaries: \$50  
Law Students: FREE

## **REGISTRATION**

Or register online: [www.camdencountybar.org](http://www.camdencountybar.org)

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## **SPEAKERS**

**Marty H. Abo, CPA**  
Abo & Company

**Nancianne Aydelotte, Esq.**  
Aydelotte Law LLC

**Timothy S. Farrow, Esq.**  
Domers, Bonamassa & Farrow

**Kevin M. Costello, Esq.**  
Costello & Silverman

**Michael J. Dennin, Esq.**  
Law Office of Vincent J. Ciecka

**Michelle Duffield, Esq.**  
Capehart & Scatchard

## **MODERATOR**

**Tess Berkowitz, Esq.**  
Law Office of Christopher St. John

***You won't find this seminar anywhere else! Register today!***

## **CREDITS:**

This program is approved by the NJ CLE Board of the Supreme Court of New Jersey for 8 hours of total CLE credit. Of these, 8 qualify as hours of credit for newly admitted attorneys and 0 qualify as hours of credit for diversity, inclusion & elimination of bias.

**PA CLE Board:** includes 6.4 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 400 total minutes.***

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**Presented by the CCBA's  
Probate & Trust Committee**

## WHEN GRIEF MEETS CONFLICT: KNOWING WHEN TO HIRE LITIGATION COUNSEL IN LITIGIOUS ESTATES

*This one-hour CLE program provides estate fiduciaries with essential guidance on recognizing when routine estate administration crosses into adversarial territory requiring specialized litigation counsel. Speakers explore the critical distinction between administrative and litigation functions in probate matters, examining common triggers, such as, breach of fiduciary duty, beneficiary conflicts, and creditor disputes that transform an estate into a litigious matter. Participants will learn to identify early warning signs—including hostile communications among beneficiaries and to the fiduciary, repeated challenges to estate management, and allegations of fraud or incompetence—and key decision points that necessitate engaging litigation counsel to protect both estate assets and the fiduciary. The program also addresses ethical considerations unique to contested estates, including conflict of interest issues when the beneficiary's singular interests undermine proper and timely administration which then can lead to use of estate funds for legal defense.*

*Through case examples and actionable takeaways, gain the tools to navigate the complex intersection of grief, family dynamics, and legal conflict while fulfilling their fiduciary duties in running an estate and knowing when their role requires the hiring of dedicated, experienced litigation counsel.*

**Tuesday, April 21**

**4:00 p.m. - 5:15 p.m.**

**Zoom Webinar**

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### **COST:**

CCBA Members: \$20 (w/PA Credits: \$23)

    CLE Key: \$0 (w/PA Credits: \$3)

Non-Members: \$30 (w/PA Credits: \$33)

    Paralegals/Legal Secretaries: \$10

    Law Students: FREE

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## **SPEAKERS**

### **Maureen M. Farrell, Esq.**

*Law Offices of Maureen M. Farrell*

### **James J. Quinlan, Esq.**

*Cooper Levenson*

## **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, 0.6 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 0.5 hours of Substantive credit, and 0.5 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 60 minutes.*

Need PA Credits? PA ID#\_\_\_\_\_

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## **REGISTRATION**

Or register online: [www.camdencountybar.org](http://www.camdencountybar.org)

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