THE BARRISTER

WWW.CAMDENCOUNTYBAR.ORG | PUBLISHED BY THE CAMDEN COUNTY BAR ASSOCIATION | VOL. 73 , NO. 13 • MARCH 2026

LOUIS R. LESSIG AND CHARLES G. RESNICK NAMED 2025 DEVINE AWARD RECIPIENTS

Awards to be presented at dinner party April 23

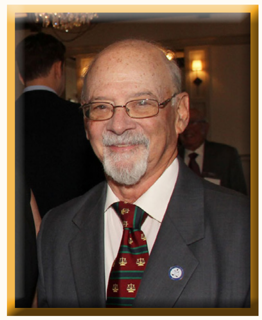
Louis R. Lessig and Charles G. Resnick* have been named co-recipients of the Camden County Bar Association's (CCBA) 2025 Honorable Peter J. Devine, Jr. Award to be presented during a reception in their honor on April 23 at Tutti Toscani in Cherry Hill.

A Camden County Bar Association member since 1995, Louis Lessig served as Association president in 2011-12, and as Foundation president in 2013-14. He has previously served as chair of the Camden County Bar's Budget & Finance Committee, Labor & Employment Law Committee, Membership Committee, Nominating Committee and Young Lawyers Committee, and has served as a member of the Program Committee and Public Benefits Committee, and has been a frequent speaker and/or moderator for the CCBA's continuing legal education programs.

Lessig graduated from Muhlenberg College in 1993 with an A.B. in Human Resource Administration with a concentration in Entrepreneurial Studies and earned his law degree from Widener University School of Law in 1996. He served his clerkship with Hon. M. Allan Vogelson, P.J.Cv., Superior Court, Camden County, from 1996-1997. In 1998, Lou joined the law firm of Brown & Connery, LLP, where he is now partner. Lessig's practice concentrates in labor and employment litigation, counseling, negotiations, speaking and training. He regularly counsels clients, conducts training sessions and represents clients on litigation matters before federal and state court as well as before administrative agencies. Also known as The Employment Law Translator®, Lessig speaks across the country and regularly writes articles that appear in publications nationwide including XpertHR.

Lou is a member of the New Jersey State Bar Association and its Labor & Employment Law Section. He served as Young Lawyer Co-Chair from 2003 to 2006 and currently serves on the Social Media and Website Committees. He is also a member of the American Bar Association, Pennsylvania Bar Association, and District of Columbia Bar Association.

Lessig is admitted to practice in New Jersey, Pennsylvania and the District of Columbia. He is also admitted to practice before the Supreme Court of the United States, the United States Court of Appeals for the Third Circuit, the United States Court of Appeals for the District of Columbia, United States District Court for the District of New Jersey and the United States District Court for the Eastern District of Pennsylvania.



Charles G. Resnick devoted nearly five decades of distinguished service to the Camden County Bar Association, having been a member from 1977 until his passing in 2025. A constant and respected presence at Association and Foundation events, he was widely admired for his professionalism, collegiality, and commitment to the legal community. He co-chaired the Real Estate, Land Use & Environmental Law Committee for 15 years and annually led the Association's well-regarded Real Estate Update program.

Mr. Resnick was deeply committed to legal education and mentorship. For nearly 50 years, he mentored students at Rutgers Law School-Camden and served as Chancellor of the Rutgers Law School-Camden Alumni Association. In recognition of his service, he received the Hon. Joseph M. Nardi Distinguished Service Award in 2012, and in 2024 was honored with a commemorative engraved brick placed at the Rutgers-Camden Alumni House.

A graduate of Bucknell University, Mr. Resnick earned his Juris Doctor from Rutgers School of Law–Camden. Admitted to practice in 1977, he maintained a respected solo practice in Camden County for decades, opening his firm in 1982 and serving clients with distinction throughout his career.

He also served for 15 years on the New Jersey Supreme Court Committee on Character, where he reviewed more than 2,200 applications for admission and participated in over 120 character hearings. Even after concluding his formal service, he remained a trusted advisor to students, academics, and practitioners on matters of professional character and ethics.

Through his sustained leadership, mentorship, and unwavering dedication to the profession, Charles G. Resnick left an enduring legacy

Continued on page 3

INSIDE:

Louis Lessig & Charles Resnick Named Devine Award Recipients 1
Welcome New Members 3
President's Message 3
Foundation Update 4
Young Lawyer Happenings 6
On Time Isn't Automatic:Avoid Penalties with Timely Filings & Payments 9
Utilizing Special Needs Trusts When Personal Injury Client is Medicaid Recipient 10
Wine & Food 11

THE DOCKET MAR. 2026

Thursday, March 5
Women in Profession Event
6 p.m. – Amici Restaurant

Saturday, March 7
Wills for Heroes
Rutgers Camden

Wednesday, March 18
Ethical Issues in Estate Planning
12 p.m. – Archer & Greiner

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

Tuesday, March 24
Avoiding Post-Settlement Regret
2 p.m. – Via Zoom

Tuesday, March 31
First Things First: Newly Admitted CLE
8:30 a.m. – Via Zoom

MAR 18 Tentative Agenda for March 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

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!

THE BARRISTER

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

Editorial Offices
1939 Route 70 East, Suite 120
Cherry Hill, NJ 08003

Advertising:
Kara Graser
856.482.0620
kara@camdencountybar.org

Be an active participant in YOUR professional organization.

ATTEND MEETINGS AND FUNCTIONS!

PRESIDENT'S PERSPECTIVE

By Thomas A. Hagner

Strengthening Our Bar Through Member Involvement

Our bar association, like any other, is only as strong as the participation of its members. While our profession often demands long hours, tight deadlines, and constant attention to client needs, the continued vitality of our legal community depends on attorneys who choose to engage beyond their individual practices; attorneys who choose to give back to the community they serve.

In addition, member involvement is not simply an added responsibility - it is an investment in the profession, in our colleagues, and ultimately in ourselves. Historically, our members have been able to rely upon other members to provide education, mentorship, advocacy, and collegiality while promoting the highest standards of professionalism. I certainly speak from first hand experience when I say this has been invaluable to my career, and I know I am not alone. This cannot be achieved by leadership alone, and it requires active participation from attorneys at every stage of practice, and from all firms big and small. Each member brings their own unique experiences.

When members attend events, join committees, or volunteer their time, they help shape the direction of the organization and ensure it reflects the needs of the entire legal community. Simply put, engagement transforms a bar association from an organization into a community.

The community aspect is critical, especially for newer attorneys. Involvement offers opportunities to build connections and learn from experienced practitioners outside the pressures of litigation or negotiation. Not to mention, the relationships built at CCBA events not only often lead to mentorship and referrals, but to friendships that outlast careers and memories that outlast lifetimes.

Continued growth and participation are pillars to the CCBA's success. I write this article in the hopes of reinvigorating the spirit of our many members, so that they can reunite with the bar association, and maybe even introduce a friend or colleague to the CCBA's rich history of community service and legal excellence. The strength of our bar association grows with every member.

As we look ahead, consider how you might become more involved. Whether by sponsoring or attending an event, volunteering your time, or serving on the Board, your participation not only matters, but it is also integral to our continued success in the future.

LOUIS R. LESSIG AND CHARLES G. RESNICK NAMED 2025 DEVINE AWARD RECIPIENTS

Continued from Page 1

that continues to benefit the Bar and the broader legal community.

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 $75 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 Lou and remember Chuck for their years of commitment to the Camden County Bar Association and Foundation, and the community at large!

*posthumously

WELCOME NEW MEMBERS

Active (5)

Scott Coffina, Esq.
Pietragallo Gordon Alfano Bosick & Raspanti LLP
401 Route 73 North
Marlton, NJ 08053

Trevor J. Cooper, Esq.
Stevens & Lee, PC
510 Carnegie Center Drive, Suite 400
Princeton, NJ 08540

Bridget Maeve Finnegan, Esq.
Address private

Samanda Rodriguez, Esq.
9 E. Main Street
Moorestown, NJ 08057

Immon Shafiei, Esq.
Ogletree, Deakins, Nash, Smoak & Stewart, P.C.
923 Haddonfield Road, Suite 300
Cherry Hill, NJ 08002

FOUNDATION UPDATE

By Steven Salinger, President

As we move into March, I want to thank our members for an active and engaged start to 2026. The first quarter of the year has already included strong participation in our events and continued momentum across the Association and the Bar Foundation.

Our recent Bowling Event was another well-attended and enjoyable gathering. These events continue to serve two important purposes: strengthening professional relationships within our Bar and supporting the Foundation's charitable and educational initiatives. Thank you to everyone who participated and to those who helped organize this fun and family-friendly event. Member engagement is what allows us to continue offering programming that is both meaningful and well supported.

Last month, we recognized Black History Month, taking time to reflect on the contributions and achievements of civil rights leaders, attorneys, judges, and legal leaders who have shaped our profession and advanced the cause of justice. Our community plays an important role in promoting equal access to justice and ensuring fairness within our system. Black History Month serves as a reminder of the progress that has been made, as well as the work that continues. I encourage all members to continue supporting inclusivity and mentorship efforts within our the Foundation, Association, and throughout the broader legal community.

We also look forward to the upcoming Devine Award Reception, one of the Association's most respected annual events. The reception provides an opportunity to recognize professionalism, service, and excellence within our legal community. Congratulations to this year's recipients – Louis R. Lessig and posthumously Charles G. Resnick.

A highlight of the evening will be the inaugural presentation of the Charles G. Resnick Award, which will honor a member of the Young Lawyers Division who exemplifies the life and legacy of Charles G. Resnick – a life that demonstrated integrity, dedication, and commitment to the profession and equal access to justice. The Devine Award Reception continues to be an important event for our community, and I encourage members to attend and support this longstanding tradition.

Spring brings a full calendar of programs, CLE opportunities, and community initiatives. Our committees remain active, and planning continues for upcoming events throughout the year. I encourage members who have not yet participated this year to consider attending an event or joining a committee. Engagement at every level strengthens the Foundation and ensures that we continue to provide value to our members while supporting the broader Camden County community.

YOUNG LAWYER HAPPENINGS

YOUNG LAWYER CHAIR

By Tess Berkowitz

Never a dull moment in YLC! Looking ahead to spring (finally!!) the YLC is excited to lead two great CCBA events. On **March 31**, the YLC will be presenting the first installment of a multi-part **First-Time Reporters 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. The program series offers 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 AM-4 PM. 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.

The YLC is also looking ahead to our annual spring fundraising to benefit Veteran's Haven South! Located in Winslow Township, Veteran's Haven South is a transitional housing facility that assists Veterans struggling with employment, vocational skills, and housing. We are honored to continue our long-standing tradition of giving to our local service men and women through this organization. What was once the Chilli Cookoff was transformed into a very competitive **Trivia Night**! We invite all, members and non-members, to enjoy some light refreshments and some fun competition at the Tap Room on **April 28, 2026**!

Trivia will be divided into rounds with each round having cash prizes to take home! Multiple chances to win! **The YLC is seeking game round sponsors and raffle basket sponsors for this event!** Please reach out to either Tess Berkowitz at tess@cstjohnlaw.com or Kara Graser at kara@camdencountybar.org if you would like to donate! Donors will receive advertisement and other benefits!

Please Support our Partners in Progress & Advertisers!

On-time Isn't Automatic: Avoid Penalties with Timely Filings and Payments

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

Tax season is well underway for Abo and Company and our tax colleagues as we've all geared up to guide clients through the annual compliance cycle. While we seasoned professionals are generally familiar with critical deadlines, recent changes in U.S. Postal Service (USPS) procedures and the implementation of federal digital payment requirements present new challenges and opportunities. Our age-old advice of simply "mailing it on time" no longer guarantees compliance, and clients are often unaware of the nuances that can lead to costly penalties.

We're hopeful this alert equips you and other friends of the firm with the latest information on the "timely mailed, timely filed" rule and modern electronic payment and filing options.

The Postmark Problem

Under long-standing IRS rules, E-filing tax extensions or returns and making digital payments has always been our suggested best practice. However, some clients still insist on filing paper returns and writing checks. In some cases, paper filing is necessary when e-Filing rejection issues can't be resolved in a timely manner.

A tax return is normally treated as filed, and a payment is treated as being made, as of the date the IRS receives the return or payment. However, the Internal Revenue Code provides the "timely mailed, timely filed" exception to this general rule for what constitutes timely filing of tax returns and other tax documents. A document is deemed to be timely filed with the IRS if it is mailed and postmarked on or before the prescribed due date for filing. Taxpayers can use either the USPS, or an IRS designated private delivery service.

Unfortunately, the fundamental assumption that a postmark reflects the date USPS took possession of the mail piece is now definitively false. The USPS has clarified that postmarks are generally applied by automated machinery at regional processing facilities, not merely at the local post office. We've read that, as of 12/24/2025, a machine-applied postmark will indicate the date of the "first automated processing operation" at a processing facility, not the date the mail piece was received by the USPS. This means a return dropped in a collection box on April 15 could easily receive an April 16 postmark, rendering it untimely and exposing you to significant penalties. Marty Abo remembers, as if it was yesterday, his old friend and tax partner, Jack Uris, taking the added precaution of having a member of our firm trek to the local post office on April 15th to ensure the timely albeit last minute submission of extensions or actual returns.

For those still holding out on e-filing and digital payments, we believe the best practice is to use Registered or Certified Mail. A Registered or Certified Mail receipt is prima facie evidence of delivery of federal tax documents to the IRS. When sent by Registered Mail, the date of registration of the document is treated as the postmark date. When sent by Certified Mail, the postmarking of the receipt by the postal employee to whom the document is presented is treated as the postmark date. In-

Continued on Page 13

Utilizing Special Needs Trusts When the Personal Injury Client is a Medicaid Recipient

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

As a personal injury attorney, an important source of insurance and funding for medical needs for your clients with disabilities is Medicaid. When a person is receiving Medicaid and may be receiving a settlement, it must be determined whether a Special Needs Trust (SNT) is required to protect eligibility. Whether an SNT is needed depends on the Medicaid program involved. There are a number of pathways to Medicaid. If the individual's Medicaid is means-tested, an SNT is required. If the Medicaid program is only income-tested, an SNT is not necessarily required. Begley Law Group can determine under which program your client is receiving benefits.

SSI/MEDICAID

An individual receiving Supplemental Security Income (SSI) receives basic medical services (e.g. doctors, hospitals, prescription drugs) through Medicaid, but no long-term care (LTC). The applicant for SSI must be disabled, blind, or at least 65 years of age. The maximum federal SSI benefit is $994 per month in 2026, plus a New Jersey State Supplement of $31.25, for a total of $1,025.25.

There is an income test. After a $20 disregard, unearned income reduces the SSI payment dollar-for-dollar. This means that if the individual's outside unearned income is more than $1,014 per month, he or she would not be eligible for SSI. For earned income there is a $65 disregard and then one-half of the earned income reduces SSI dollar-for-dollar. Income of a parent is deemed to a minor child. There is also an asset limit of $2,000. There is a transfer of asset penalty for SSI with a lookback period of three years.

If the plaintiff's Medicaid is linked to SSI, a Special Needs Trust is required to maintain eligibility. Alternatively, a Spend Down Plan may be an option.

It is important to remember that because of parental deeming of income and assets, an individual may not be currently receiving SSI but may become eligible for SSI at age 18. In those cases, the individual will also be eligible to receive Medicaid at age 18, so it is important to look ahead. In those cases, an SNT or a Settlement Protection Trust with SNT Provisions would be required.

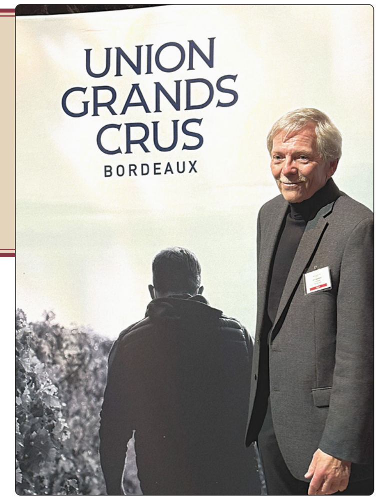
NEW JERSEY FAMILYCARE

This Medicaid program under the Affordable Care Act (ACA) provides basic medical insurance for adults age 19-64, as well as children under age 19. There is no requirement for an individual to have a disability. Financial eligibility is based only upon income. Adults age 19-64 may have income up to 138% of the Federal Poverty Level (FPL). Children under age 19 may be eligible with household income up to 355% of FPL under the Children's Health Insurance Program (CHIP). The income limit varies based on household size. For example, an adult in a household of one will be eligible if income is below $1,800 per month in 2026. Under the CHIP program, a child in a household of four will be eligible if household income is below $9,512 per month in 2026. There is no asset limit. An SNT is not required to maintain eligibility under this program if a

Continued on Page 12

WINE & FOOD

By Jim Hamilton



In the March 2025 column, we talked about some of the good value Bordeaux wines I tasted at that January's annual Union des Grands Crus de Bordeaux ("UGCB") vintage preview. When most people think of Bordeaux wines, they tend to focus on the red wines produced in that venerable region of France. This is a natural reaction since some of the world's most famous and celebrated wines are Bordeaux Rouge. One need not be a big wine fan to know that Chateau Lafite Rothschild, one of the official "first growths" of Bordeaux, is among the wine world's most revered, and expensive, red wines. The fact that its pedigree invariably is matched by its performance, a standing that once had television wine connoisseur Frasier Crane remarking "…Lafite don't fail me now," certainly helps to enhance its name recognition.

If prospective consumers hear about white wines from Bordeaux, they very often will think of Sauternes. Sauternes, and its often fiercely independent-minded neighbor, Barsac, can produce wonderfully decadent off-dry wines that may polarize consumers based on their preference, or perception, of how or whether these "sweet" wines deserve a place on the dinner table. While they are more versatile than given credit and can complement the right dishes, most often they are reserved for dessert to add an exclamation point to a fine meal.

However, there are many excellent dry white wines made by Bordeaux estates. Since the 2025 UGCB tasting previewed wines from the 2022 vintage that in the case of the better red wines had not entered the channels of distribution, last year we focused our attention on the more readily available white 2022 Bordeaux as well as some from the 2021 vintage. Since I had the opportunity to taste a number of 2023 releases at this year's UGCB event, let's revisit these often underappreciated wines.

As you may recall, most Bordeaux Blanc are blends made from several permitted grape varieties. While they tend to be dominated by Sauvignon Blanc and Semillon, often there can be a small amount of Muscadelle used to enhance the aromatics of the finished wine. While there are other allowed varieties, such as Sauvignon Gris, a darker skinned mutation of Sauvignon Blanc, it is these three grapes that make up most Bordeaux Blanc.

Quite a few Bordeaux estates that make red wine also make a dry white wine. Additionally, whether for purely financial reasons or, perhaps, as a way of addressing the perception that their sweet wines are either unsuitable for mealtime consumption or unnecessary luxuries, an increasing number of dry wines are being made by wineries in Sauternes and Barsac. In fact, I recently picked up a bottle of Chateau Doisy Daene Sec, the dry wine made by the Barsac estate run by Denis Dubourdieu, one of the more influential winemakers and consultants in Bordeaux. Denis was a professor of oenology at the University of Bordeaux and over the years consulted for upwards of 80 Bordeaux estates. He is a big supporter of the UGCB and, as in past years, was present at this year's tasting event to pour his 2023 Chateau Doisy Daene.

Let me now offer a few brief impressions about some of the dry Bordeaux Blanc from the 2023 vintage since these wines are now or soon will be released to our market. **2023 Chateau Carbonnieux** is composed of 70% Sauvignon Blanc and 30% Semillon, and it is the Sauvignon Blanc that is the most expressive. The fruit focuses on white grapefruit that is both tart and penetrating and herb-framed pear, with a grassy greenness that trails and escorts the fruit to a clean finish. **2023 Chateau Ferrande** offers a very different flavor profile, with lemon and quince fruit tones that impress with a sense of ripeness and are presented in a rounder and more lactic manner. The contrast between the Carbonnieux and Ferrande is marked and can be accounted for by the grapes used in crafting the wines. While the Carbonnieux relies in great measure on Sauvignon Blanc, that varietal makes up only 20% of Ferrande with the balance equally divided between Semillon and Sauvignon Gris. **2023 Chateau Latour-Martillac** features a 60/40 split between Sauvignon Blanc and Semillon, respectively, and the Semillon ameliorates the more aggressive qualities of its counterpart. While there clearly are herbal undertones to the wine, the main impression it delivers is one of vanilla-edged creamed corn. A white wine standout at this year's presentation was **2023 Chateau Malartic-Lagravière**. Some estates that fashion their Bordeaux Blanc relying primarily on Sauvignon Blanc (here 79%) can resemble the more aggressive New Zealand Sauvignon Blancs that have become so popular. This wine, however, restrains the tendency of pyrazines (the chemical compound that can lead to the indelicate "cat pee" description in a wine) to impose their will. In fact, currently the nose is somewhat muted, with gooseberry fruit that is prickly and vibrant gaining early attention while veins of white pepper course throughout. It is a wine to consider when consuming spicy foods that will overwhelm your favorite Chardonnay or Pinot Grigio.

While I thought the latest vintage of Chateau Fieuzal was a small step down from either its 2021 or 2022 releases, **2023 Chateau Fieuzal** is, nevertheless, a very good Bordeaux Blanc option. It conveys a green, vegetal quality from its 60% Sauvignon Blanc grapes, while having a ripeness to to its citric fruit that extends to a gentle, creamy conclusion.

As a reminder, if you find any white Bordeaux from earlier vintages at your favorite wine shop, in addition to Chateau Fieuzal, the **2021 Malartic-Lagravière** would be an excellent choice. Among 2022 Bordeaux Blanc deserving consideration are the **2022 Chateau de France, 2022 Chateau Latour-Martillac**, and **2022 Chateau La Louvière**.

Since this column tries to focus on wines that are both affordable and available, some of the more prominent Bordeaux estates that produce and command lofty prices for their white wines have gone unmentioned. There are chateaux that do not, or at least no longer, feel the need to be UGCB members or if they are to pour their wine at the UGCB tastings. Among such standouts that also make dry white wines include Chateau Haut Brion, Chateau La Mission Haut Brion, Chateau Margaux, Chateau Mouton Rothschild, and Chateau d'Yquem. However, the top-quality estate of Domaine de Chevalier still presents both its red and white Bordeaux at the UGCB event. While its 2023 Bordeaux Blanc was certainly enjoyable, compared to the excellent 2021 (I did not manage to taste the 2022) as well as some of the less expensive wines being poured, I was somewhat disappointed.

As we discussed last year, 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 located in its northern reaches. While this standing within the Bordeaux hierarchy enhances the stature of estates and the prices they can command, in relative terms many of the wines, such as some of those discussed above, represent good value. However, if these wines are priced beyond your comfort level, let us once again look at wines from the Entre-deux-Mers, a large region situated between the Garonne and Dordogne Rivers. Some of these wines that we may find in our market include **Chateau Turcaud, Chateau Bonnet, Chateau Tour de Bonnet, Chateau de Reignac, Chateau Marjosse, Chateau de Fontenille,** and **Chateau Sainte-Marie**.

If you are a fan of Sauvignon Blanc and want to expand your wine horizons beyond the seemingly ever-expanding array of those from New Zealand or, perhaps, those from France's Loire Valley, Chile,

Continued on Page 15

Utilizing Special Needs Trusts When the Personal Injury Client is a Medicaid Recipient

Continued from Page 10

personal injury settlement is received. NOTE: A Settlement Protection Trust should be considered for management purposes, especially if the individual receiving the personal injury settlement is a minor child or incapacitated adult.

NEW JERSEY WORKABILITY

New Jersey WorkAbility provides basic medical services. The individual must be over age 16. The individual applicant must be disabled, but able to work. Disability must be determined by Social Security or the Disability Review Team at the New Jersey Division of Medical Assistance and Health Services (DMAHS). The individual must work full-time or part-time or be self-employed and have proof of employment. If the individual has income above 250% of the FPL, he or she must pay a premium. If the individual has income at or below 250% of the FPL, no premium is due. There is no asset limit for WorkAbility. A Special Needs Trust is not needed to maintain eligibility for this benefit but may be advantageous if the person may need additional care in the future.

MANAGED LONG-TERM CARE SERVICES & SUPPORTS

Managed Long Term Services & Supports (MLTSS) is a Medicaid program which provides basic medical services plus LTC including nursing home, assisted living, and home care. The applicant must be meet medical eligibility standards. New Jersey has an income limit of 300% of FPL, which is $2,982 per month in 2026. In New Jersey, the individual can establish an Irrevocable Qualified Income Trust (QIT), also known as a Miller Trust, and direct any excess income into that trust to become income eligible. The asset limit is $2,000. There is a transfer of asset penalty, and the penalty is calculated by dividing the uncompensated value of the amount transferred by a state divisor. An SNT is required to maintain this benefit, if there is a personal injury recovery or receipt of assets over the asset limit.

PERSONAL PREFERENCE PROGRAM

The Personal Preference Program (PPP) is a New Jersey Medicaid program which provides a monthly budget from Medicaid to employ parents, spouses, friends, relatives, or neighbors as the individual's personal caregivers, instead of using a home health care agency. The budget is based on the number of authorized Personal Care Assistant (PCA) Services hours authorized multiplied by the current reimbursement rate for 2026, which ranges from $31 to $47 per hour with an average of $35 per hour. The program is designed to create autonomy and flexibility for individuals who need home health aides and have loved ones as caregivers who are then paid by Medicaid for the care they provide. The applicant must meet medical eligibility standards. Adults age 19-64 are eligible with income up to 138% FPL. Individuals eligible for the Aged, Blind, Disabled (ABD) Medicaid programs, including MLTSS, are also eligible for PPP.

REQUIREMENTS OF A SELF-SETTLED SPECIAL NEEDS TRUST

- Assets of the Individual. The trust must be funded with assets owned by the individual, such as litigation proceeds.
- Age. The individual must be under 65 years of age at the time the trust is funded.
- Disability. The individual must be disabled as defined in the Social Security Act.
- Benefit. The trust must be for the benefit of the individual with disabilities.
- Establishment. The trust must be established by the individual, a parent, grandparent, guardian, or the court.
- Payback. The State Medicaid Agency must be reimbursed upon the death of the beneficiary.

Additionally, the trust must be irrevocable (i.e. permanent), and it must give the trustee discretionary authority to make distributions.

Begley Law Group, P.C. has served the New Jersey and Philadelphia area for over 90 years. Our attorneys have expertise in the areas of Personal Injury Settlement Consulting, Special Needs Planning, Long-Term Care Planning, Estate Planning, Estate & Trust Administration, and Guardianship. Contact us today to begin the conversation.

Save the date

Save the date of **Thursday, June 11** as we celebrate the historic swearing-in of the CCBA's 100th President, **Jeanette Kwon**, at The Marian House in Cherry Hill, NJ.

Also being installed that evening is **Matthew Rooney** as President of the CCBF, as well as the officers and trustees of both the Association & Foundation.

Registration and sponsorship information coming soon. **Don't miss this momentus evening as we kick off our 145th anniversary celebration!**

NEWLY ADMITTED SEMINAR

TUESDAY, MARCH 31!

Exclusively at the CCBA!

Don't miss this essential opportunity for newly admitted attorneys! Our one-stop CLE seminar allows you to complete nearly half of your required credits conveniently and affordably. Secure 8 New Jersey newly admitted credits for only $75*, with 6.4 PA substantive credits available for Pennsylvania attorneys. As the sole bar association in the state offering these specific credits, the CCBA provides an indispensable resource for new legal professionals.

Registration information is included in this issue. Sign up today!

FINANCIAL FORENSICS

On-time Isn't Automatic: Avoid Penalties with Timely Filings and Payments

Continued from Page 9

house generated Registered and Certified Mail should be used with caution, since the regulations require an actual postmark.

Proof of mailing through a private delivery service (PDS) such as FedEx or UPS, as long as it is so designated by the IRS, is also considered prima facie evidence of delivery.

We understand that when a PDS is used, the postmark date is generally deemed to be the date recorded or the date marked by the PDS. The postmark date for an item delivered after the due date is presumed to be the day that precedes the delivery date by the amount of time it would normally take for an item to be delivered under the terms of type of delivery service used (e.g., two days before the actual delivery date for a two-day delivery service). If electronically recorded in the PDS database, the date recorded is treated as the postmark date.

We suggest that if anyone who relies on the timely mailing rule but elects not to use Registered or Certified Mail or a PDS, they should request a manual postmark by presenting their envelope at a USPS retail counter. The postage validation imprint applied to the envelope when a customer pays for postage at the counter will also show the correct USPS acceptance date. However, if the filing gets lost in the mail, there won't be any proof the item was sent.

Taxpayers who file returns and other tax documents with the IRS by regular mail clearly do so at their own risk. We therefore encourage our clients to transition to e-filing and digital payments now. When clients insist on paper filing, we recommend that returns, large tax payments, and other tax filings be sent using Certified Mail, return receipt requested, making sure your receipt shows the USPS postmark date. Try to make a habit of retaining the receipts with your tax records.

Navigating E-file Postmark Rules, Rejections, and Timely Filing

The easiest and most secure way to ensure the timely filing of a tax return or extension is by filing electronically. This method provides an instant, verifiable record and eliminates all risks associated with mail delivery and postmarks.

The date of an electronic postmark given by an authorized return transmitter is the deemed filing date for purposes of applying the rules. An electronic postmark is the record of the date and time that an authorized return transmitter (that be us) receives the transmission of a taxpayer's document on its host system. The IRS must acknowledge the electronic portion of the return as "accepted" before an e-Filed return is considered filed.

We believe the “best practice” is to e-File well before the due date. This gives us time to resolve any e-Filing rejections and makes it less likely that our clients will need to rely on the timely mailed, timely filed rule for paper submissions.

We, like most paid preparers and firms, are required to electronically file returns when 11 or more individual trust returns are prepared during a calendar year. However, an individual or trust can opt out of e-filing. Separate from the preparer mandate placed on tax geeks like Abo and Company, most business entities must generally file electronically if they file at least 10 returns during the relevant calendar year. Regardless of the number of returns filed, partnerships with more than 100 partners must e-File electronically.

When an e-File transmission is rejected, the IRS provides a limited timeframe in which the issue may be corrected and the filing resubmitted.

A rejected individual income tax return that was submitted on or before the due date of the return will be considered timely filed if the taxpayer corrects and resubmits the return by the fifth calendar day after the due date of the return. If an individual's e-Filed return is repeatedly rejected and the issues can't be resolved, we typically will file a paper return by the later of the return's due date or 10 calendar days after date of the e-File rejection. When a trust or business return is rejected, it can be corrected and resubmitted until the later of the original due date or 10 calendar days after the date of the IRS rejection notice. If the return is resubmitted within this period, the original electronic postmark date is treated as the filing date, and the return is considered timely filed. If the return is not resubmitted within this period, the new electronic postmark (or paper filing date, if filed on paper) will apply, and the return may be considered late.

Embracing Digital for Tax Payments and Refunds

We find one of the most common and costly client misunderstandings is that an extension to file is also an extension to pay. Individual taxpayers must properly estimate their tax liability when requesting an extension. While payment in full is not required to obtain the extension, interest will accrue on any unpaid balance after the original due date, and a late payment penalty may apply unless at least 90% of the tax liability is paid by the original due date. Note that corporations with a balance due must remit the amount of properly estimated tax due with Form 7004. Without payment, the IRS may invalidate the extension.

Comeon folks. The IRS has made it easier than ever for individuals to file an extension and make payments electronically, often in a single step. You don’t even need to rely on us tax preparers since individual taxpayers who use their IRS Online Account, IRS Direct Pay, EFTPS, a debit or credit card, or digital wallet, and select "Extension" as the reason for payment will automatically receive a valid extension without filing a separate Form 4868. We just advise these taxpayers to save the confirmation number for their records.

The New Wrinkle on Tax Refunds

The Treasury began the transition away from issuing paper checks for federal disbursements, including tax refunds, effective 9/30/2025. Form 1040 already included direct deposit information, and for 2025 returns, direct deposit information lines have been added to Form 1041, Form 1120, Form 1120S, and Form 1065 . Direct deposit will be the primary method for issuing refunds, with a limited number of exceptions allowed.

We understand the IRS focus for the 2026 tax season will be on the transition for individual taxpayers. Tax refunds for returns with missing banking information will be held for six weeks, after which, if the IRS still hasn't received the information, the refund will be processed. The refund won't be delayed longer than that, due to interest costs to the IRS that begin after a 45-day period. Oy!

As part of the move to digital for all federal payments, we’ve read that Treasury will transition to processing all receipts electronically, including tax payments, as soon as possible. For now, we learned that taxpayers may continue to make payments to the US Treasury by cash, check, or money order as usual. However, mandatory changes are coming soon, and best practice may be for us tax practitioners to help clients move to digital payment options. If you believe what’s been communicated to date, the IRS plans to phase out EFTPS for individuals sometime in late 2026.

Continued on Page 14

FINANCIAL FORENSICS

On-time Isn't Automatic: Avoid Penalties with Timely Filings and Payments

Continued from Page 13

The High Cost of Being Late: A Penalty Refresher

The late filing penalty is typically 5% of the unpaid tax for each month or part of a month that a return is late, capped at 25%. If a return is more than 60 days late, the minimum penalty is the lesser of $525 or 100% of the tax required to be shown on the return, for returns filed in 2026. The late filing penalty for partnerships and S corporations is calculated as a base penalty of $255 (for returns filed in 2026) per partner per month, for up to 12 months. When an S corporation has tax due, this penalty applies in addition to the regular 5% penalty. Partnerships and S corporations are also subject to penalty of $340 for each Schedule K-1 that is not timely furnished to the partner/shareholder or that is timely filed but fails to include all required information. The penalty increases if the IRS determines the information requirements were intentionally disregarded.

The late payment penalty is generally 0.5% of the unpaid tax for each month or part of a month, the tax remains unpaid, capped at 25%.

The failure-to-file penalty is ten times more severe than the failure-to-pay penalty. Filing a return or an extension on time should always be the top priority, even if the client can't pay the full balance.

The IRS will abate the failure to file or pay penalties (i.e., remove the penalties before payment) when the taxpayer shows that the failure to comply was due to reasonable cause and not to willful neglect. Note that the IRS will assume reasonable cause for late payment if at least 90% of the tax due is remitted with the extension and any balance due is paid with the return. In addition to late penalties, interest on late tax payments is charged from the original due date, even if an extension of time to file is granted Interest must also be also paid on late paid penalties.

Abo and Company Take Away

The tax landscape is continually evolving. Recent changes to postmark procedures and the expansion of digital tools make it clear: the risks associated with traditional mail are increasing, and the benefits of electronic filing and payment are more compelling than ever. While we've focused on issues facing us as tax practitioners, we're sure attorneys who constantly deal with filing deadlines should similarly take heed. We believe professional advisors (that be you and us at Abo and Company) should empower clients by guiding them through these complexities. Consider advising them on the best practices for documenting a timely filing and steer them toward the efficiency and security of IRS Direct Pay and other electronic options for making payments and filing returns. By reinforcing the importance of a good-faith tax extension estimate and the high cost of non-compliance, clients are safeguarded from avoidable penalties and solidify the counselor's role as their indispensable financial partner.

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 or by calling 856-222-4623 ext. 104.

WINE & FOOD

Continued from Page 11

or California, and you have not already taken the Bordeaux plunge, perhaps now may be a good time. If the global wine industry continues to confront headwinds that affect its ability to reduce inventory at the producer, distributor, and/or retail levels, this may be an excellent opportunity to buy and try these wines. While they may be less familiar than many more commonly known white wine options, you may find a few that are so attractively priced you simply cannot resist.

We won't have the chance this month to discuss the many fine red Bordeaux that now are, or soon will be, available to purchase locally, so we will have to make time in the future to explore some of the affordable options worth searching out. Stay tuned!

Law Offices of Andrew Ballerini

As Certified Civil Trial Attorneys, we have and will pay one third referral fees to those attorneys who give us the opportunity to serve their clients.

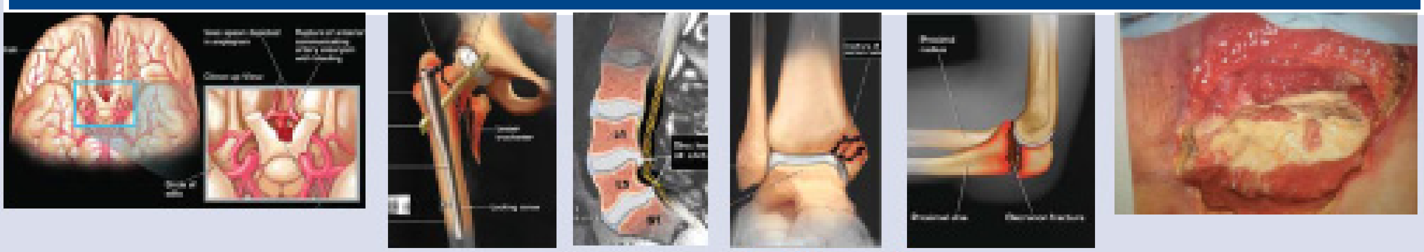
Accepting Referrals of Serious and Catastrophic Injury Cases *Including*:

Nursing Home,
Medical Malpractice, Product Liability, Premises Liability, Truck & Automobile Injuries

Andrew A. Ballerini, Esq.
Certified by the Supreme Court of NJ as a Civil Trial Attorney
Million Dollar Advocates Forum Member

Richard J. Talbot, Esq.
Certified by the Supreme Court of NJ as a Civil Trial Attorney
Million Dollar Advocates Forum Member
N.J.A.J. Board of Governors Member
Nursing Home Neglect and Serious Injury Matters

BRAIN ANEURYSM | HIP | SPINE | ANKLE | ELBOW | PRESSURE ULCER



See other exhibits @ **www.ballerinilaw.com**

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

Some case results include:

- $1.8 Million – Drowning Death
- $990K Nursing Home & Assisted Living Facility Neglect – Multiple Pressure Ulcers
- $950K Nursing Home Neglect/Violations of Rights – Hypoglycemia
- $400K Recovery – Pain & Suffering for Fatal Fire (Verdict of $375K plus $25K Settlement)
- $500K Jury Verdict – Excess Over Remainder of $100K CSL Policy Against Allstate Insureds with Offer of Judgment for Policy – Herniated Discs
- $500K Nursing Home/Hospital Neglect – Pressure Ulcers
- $750K Nursing Home Neglect During Rehab Admission-Infected Pressure Ulcer – Surgery
- $950K Nursing Home Neglect – Failure to Recognize and Act Upon Signs of Stroke
- $400K Nursing Home Neglect – Pressure Ulcer Developed on Cancer Patient During Rehab Admission
- $400K Hospital and Nursing Home Neglect – Pressure Ulcers
- $550K Nursing Home Neglect/Violations of Rights – Fractured Hip During Transfer – Pressure Ulcers
- $850K Nursing Home Neglect/Violations of Rights – Bed Sores
- $1 Million – Nursing Home Neglect/Violations of Rights – Pressure Ulcer and Fracture
- $350K Judgment After Jury Verdict – Nursing Home – Hyperglycemia – No Permanency
- $400K Plus Judgment After Jury Verdict – Nursing Home – Violations of Rights and Negligence Proven

535 Route 38 • Suite 328 • Cherry Hill, NJ 08002
856.665.7140

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 Laurel Oak Road, Voorhees

COST:
CCBA Members: $40 (w/PA Credits: $43)
CLE Key: $0 (w/PA Credits: $3)
Non-Members: $60 (w/PA Credits: $63)
Paralegals/Legal Secretaries: $20
Law Students: FREE

REGISTRATION
Or register online: www.camdencountybar.org
☐Check ☐Credit Card
Name____
Address______________________________________
Phone__________________Email_________________
Credit Card #__________________________________
Exp._______ CVV________Signature______________

SPEAKERS

Andrew Kushner, Esq.
Andrew B. Kushner, LLC

FOOD AND BEVERAGES WILL BE PROVIDED AT THE SEMINAR

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, 1.2 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 hours of Substantive credit, and 1 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.

Presented by the CCBA's Continuing Legal Education Committee

A DEEP DIVE INTO CONSUMER FRAUD LITIGATION: STRATEGIES FOR YOUR COMPLAINT AND TRIAL

Topics:

- ***Pre-suit investigations, experts, and trial***
- ***Key elements of a consumer fraud claim***
- ***Common Areas of CFA Litigation***

Thursday, March 19

12:00 p.m. - 1:00 p.m.

Zoom Webinar

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

REGISTRATION
Or register online: www.camdencountybar.org
☐Check ☐Credit Card
Name____________________
Address____________________
Phone____________Email____________
Credit Card #____________________
Exp.________ CVV__________ Signature______________

SPEAKERS

Rachael Brekke, Esq.
McDowell Law PC

Thomas A Hagner, Esq.
Hagner & Zohlman, LLC

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 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 1 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.

Presented by the CCBA's Continuing Legal Education Committee

AVOIDING POST-SETTLEMENT REGRET: ETHICS, TAXES, AND CLIENT OUTCOMES

Topics:

- ***Ethical Duties in Post-Settlement Planning***

How consultants, attorneys, and advisors can avoid conflicts of interest, ensure informed consent, and present structured settlements as an option without steering or coercion—especially when clients are vulnerable after resolution.

- ***Tax Treatment and Compliance of Structured Settlements***

An overview of the tax advantages of structured settlements (both tax-free and tax-deferred), common tax pitfalls (such as constructive receipt or improper assignment), and how to coordinate structures with attorneys and tax professionals to preserve tax-free or tax-deferred status.

- ***Impact of Settlement Design on Long-Term Client Outcomes***

Case studies showing how payout timing, flexibility, and safeguards affect clients' financial security, public benefits eligibility, and satisfaction—contrasting lump sums versus structured approaches to minimize future regret.

Tuesday, March 24

2:00pm - 4:15pm

via Zoom

COST:
CCBA Members: $40 (w/PA Credits: $43)
CLE Key: $0 (w/PA Credits: $3)
Non-Members: $60 (w/PA Credits: $63)
Paralegals/Legal Secretaries: $20
Law Students: FREE

REGISTRATION
Or register online: www.camdencountybar.org
☐Check ☐Credit Card
Name______________________________
Address____________________________
Phone____________Email____________
Credit Card #_______________________
Exp.______ CVV______ Signature___________

SPEAKERS

Simon Rossetter
RF Group - Ringler Associates

David Mebs
Firstrust Financial Resources

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, 1.2 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 1 hours of Substantive credit, and 1 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.

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
☐Check ☐Credit Card
Name______________________________________
Address____________________________________
Phone__________________Email__________________
Credit Card #________________________________
Exp.________ CVV_________ Signature_______________

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.

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 CLE Committee

SPRING ALL-YOU-CAN-CLE

Complete nearly half your annual CLE requirements in one day! *Offering 9.6 NJ credits, including 7.2 Substantive, 1.2 Ethics and 1.2 DE&I for one low price of $100. PA attorneys add $24 for 6 PA Substantive credits and 2 PA Ethics credit.*

Schedule

- 8 am - 9 am: Trauma Informed Lawyering (DEI)
- 9 am - 10 am: Overview of the Juvenile Justice System
- 10 am - 11 am: Gen Z & Gen Alpha: Memes, Myths and "Reverse" Age Discrimination Claims Under the New Jersey Law Against Discrimination
- 11 am - 12 pm: Personal Injury
- 12 pm - 12:30 pm: LUNCH
- 12:30pm - 1:30 pm: The Open Public Records Act (OPRA): An Overview
- 1:30 pm - 2:30 pm: AI For Lawyers and Litigators
- 2:30 pm - 3:30 pm: Mobile Forensics Basics
- 3:30 pm - 4:30 pm: The Attorney Disciplinary Process in New Jersey and How to Avoid It

Tuesday, April 14

8:00am - 4:30pm

Via Zoom

COST:

CCBA Members: $100 (w/PA Credit: $124)
CLE Key: $60 (w/PA Credit: $84)
Non-Members: $150 (w/PA Credit: $174)
Paralegals/Legal Secretaries: $50
Law Students: FREE

REGISTRATION

Or register online: www.camdencountybar.org

☐ Check ☐ Credit Card

Name____

Address______________________________________

Phone____________________Email__________________

Credit Card #___________________________________

Exp._______ CVV_________ Signature________________

SPEAKERS

Eric Bishop, Senior Manager
Withum

Erin Deitz, Esq.
Camden County Prosecutors Office

Miriam Edelstein, Esq.
Costello & Silverman, LLC

Daniel Harrington, Esq.
Cozen O'Connor

Lynda Hinkle, Esq.
The Law Offices of Lynda Hinkle, LLC

Matthew T. Rooney, Esq.
Rooney Donohue P.C.

Abraham Tran, Esq.
Andres, Berger & Tran P.C.

Carly Trochtenberg, Esq.
Costello & Silverman, LLC

Chris Weidman, Esq.
Stark & Stark PC

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 1.2 qualify as hours of credit for diversity, inclusion & elimination of bias.

PA CLE Board: includes 6.0 hours of Substantive credit, and 2.0 hours of credit of 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.

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

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

REGISTRATION

Or register online: www.camdencountybar.org

☐Check ☐Credit Card

Name____

Address____

Phone______________________Email____________________

Credit Card #_____________________________________

Exp.________ CVV__________ Signature________________

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#____________

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

Louis R. Lessig

&

Charles G. Resnick

postumously

APRIL 23, 2026 | 5:30 P.M.

Tutti Toscani
1491 Brace Road
Cherry Hill, NJ

$75 per person by April 1
$85 per person April 2 - 22 | $95 walk-ins

Devine Award Reception – Return by April 17
Make checks payable/return to CCBA – c/o 1939 Marlton Pike East, Suite 120, Cherry Hill, NJ 08003

Name(s)

Address City/State/Zip

Phone Email

Credit Card # Exp. Date CVV Signature (credit card only)

Payment:
- ☐ Check enclosed
- ☐ AMEX
- ☐ Discover
- ☐ Visa/Mastercard

The CCBA's Young Lawyers Committee presents

CAMDEN COUNTY BAR FOUNDATION
EQUAL JUSTICE UNDER LAW
1986

Trivia Night

Raffle Baskets & 50/50!

back by popular demand! this event sold out last year! register early!

Join us for a battle of wits benefiting Veterans Haven South!

Tuesday
April 28, 2026

6 pm to 8:30 pm
$45 per person
(games begin @ 6:30)

5 rounds of trivia - teams of up to 5 people
Winner of each round = $100 prize
Winner at end of 5 rounds = $400 prize
***in event of a tie, prize will be divided equally**

Santucci's Pizza & Salad
& 2 drinks included
(beer & house wine)

The TapRoom
Haddonfield

To purchase tickets use the QR code, call 856-482-0620, or register online at www.camdencountybar.org

Young Lawyers Committee presents

CAMDEN COUNTY BAR FOUNDATION
EQUAL JUSTICE UNDER LAW
1986

Sponsorship Opportunities

Trivia Night

Benefiting Veterans Haven South!

<u>Evil Genius Sponsor</u> (aka Hall Sponsor) - $500 - 2 available
- **includes 4 tickets to event, two raffle basket auction sheets**

<u>Baby Einstein Sponsor</u> (aka Food Sponsor) - $300 - 3 available
- **includes 2 tickets to event, one raffle basket auction sheet**

<u>Round Sponsors - includes 2 tickets to event</u>

Round 1 Sponsor - $200

Round 2 Sponsor - $200

Round 3 Sponsor - $200

Round 4 Sponsor - $200

Round 5 Sponsor - $200

<u>Winner Sponsor</u> (sponsor winning team prize after 5 rounds) - $500

To reserve your sponsorship, please call Nicholas DeMarco at 856.482.0620 or email ndemarco@camdencountybar.org

CAMDEN COUNTY BAR ASSOCIATION'S

COCKTAILS & CONVERSATION

Join members of the Bench and Bar for the CCBA's final networking event until September. We will unveil judicial portraits of Hon. Deborah Silverman Katz, A.J.S.C. (Ret.), Hon. Edward J. McBride, Jr., J.S.C. (Ret.), and Hon. Thomas J. Shusted, Jr., J.S.C. (Ret.), as well as distribute the CCBF's law student scholarship awards.

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

Featuring hors d'oeuvres, antipasto station, salad bar, teriyaki glazed salmon, stuffed pork loin, mashed potatoes, wine & beer.

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

Tuesday, May 19 | 5:30 - 7:30 p.m.

Camden County Boathouse, 7050 N. Park Drive, Pennsauken

$75 pp by May 5; $85 May 6-18; $95 walk-ins

Register @ camdencountybar.org or clip and return

Clip & return with check or credit card info

Name(s) ____________________

Address ____________________

Card # ____________________ Exp. ________ CVV ________

Signature (credit card only) ____________________

CCBA - 1939 Marlton Pike East, Suite 120, Cherry Hill, NJ 08003 | Email: ndemarco@camdencountybar.org

The SJLS Private Attorney Involvement Program presents:

The SJLS Guardianship Project for Children
"Helping Parents Obtain Guardianship Over Their Disabled Children"

FREE GUARDIANSHIP CLE

A View from All Sides: The Court, The Surrogate, The Practitioner

Discussing these topics and more:

- The SJLS Guardianship Project for Children
- The Court's involvement in the process and what happens during the hearing
- How to File a Guardianship Application - forms overview and filing requirements
- Practical tips
- Surrogate's view - common errors and pitfalls

Wednesday, April 22, 2026

4:30 pm - 6:15 pm by Zoom

Attorneys will earn 2 free New Jersey CLE credits in exchange for the commitment to take 1 pro bono case through this Project within 1 year of the CLE.

SPEAKERS

The Honorable Richard J. Nocella
Presiding Judge General Equity
Burlington County

The Honorable Brian J. Carlin, Esq.
Burlington County Surrogate

Jeffrey S. Apell, Esq.
Posternock Apell, PC

Michelle T. Nuciglio, Esq.
Director of Pro Bono Services
South Jersey Legal Services, Inc.

Moderated by:

Robert J. Cooper, Esq.
South Jersey Legal Services, Inc.

Register here:

https://forms.gle/5DotCTCo1w88v1BP7