

THE BARRISTER



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PUBLISHED BY THE CAMDEN COUNTY BAR ASSOCIATION

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Welcome Back!

Welcome back to a new Bar Year and another year of *The Barrister*! This is your publication - created by and for members of the Camden County Bar Association - and we encourage you to contribute.

Articles can address substantive areas of the law, committee projects, practice tips, or even lighter "just-for-fun" features (just look to Jim Hamilton's monthly submissions for an example).

Articles should be 750-1000 words, prepared in standard format, and submitted by the 10th of the month prior to publication (e.g., August 10 for the September issue). Please send submissions as an email attachment to Kara Edens Graser at kara@camdencountybar.org.

We look forward to your contributions and to continuing a publication that reflects both the professional and collegial spirit of our Bar. For questions, contact Kara Edens Graser at kara@camdencountybar.org or at 856-482-0620.



NOMINATIONS SOUGHT FOR HON. PETER J. DEVINE AWARD

The Hon. Peter J. Devine, Jr. Award Committee is accepting nominations for this year's award. The Devine Award is the highest honor afforded to the membership and is bestowed upon a member for distinguished service to the Camden County Bar Association. The Committee is chaired by Past President, and past award recipient, Louis R. Moffa, Jr. Please use the Devine Award Nomination Form included in this month's *Barrister* inserts to nominate a colleague who has provided distinguished service to the Association and the legal community in Camden County. The award will be presented at the annual Devine Award Reception in Spring 2027.

Nominations must be received by October 30 to be considered.

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OPENING OF COURTS & MEMORIAL SERVICE SET FOR SEPTEMBER 14th

**Join us as the Court and CCBA pay tribute to
departed friends and colleagues**

Members and former members of the Camden County Bar Association who passed away during the past year will be honored and memorialized at the Bar's annual Opening of Courts & Memorial Service on **Monday, September 14** at 9 a.m. in Courtroom 63 of the Hall of Justice in Camden.

All Bar members, family and friends are invited and encouraged to attend the ceremony, which will be presided over by Assignment Judge Steven J. Polansky. A coffee and pastry reception sponsored by the CCBA immediately follows the ceremony.

"The Opening of Court and Memorial Ceremony is one of the Association's oldest and most meaningful traditions," said Bob Greenberg, Chair of the Memorials Committee. "It is the one opportunity we have to come together and pay respects to the memory of cherished friends and colleagues who are no longer with us. I urge every Bar member to take the time and make every effort to join us for this special event."

Those being memorialized and remembered are: **Peter S. Bejsiuk, Esq., Dennis P. Blake, Esq., Michael J. Brown, Esq., Richard Cosentino, Esq., Jason A. Daria, Esq., Patrick Grimes, Esq., William Levine, Esq., Robert D. Mintz, Esq., Charles G. Resnick, Esq., Barry E. Yellin, Esq., and Jeffrey C. Zucker, Esq.**

Tate & Tate Certified Shorthand Reporters in Medford will donate their services to transcribe the proceedings and provide a complimentary transcript to the families of those memorialized. The court will be closed until the ceremony concludes, so we hope you make every effort to attend this special ceremony.

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THE DOCKET

SEPT. 2026

Monday, September 14
Opening of Courts & Memorial Service
9 a.m. - Hall of Justice, Camden

Wednesday, September 16
CCBA Board of Trustees Meeting
4:15 p.m. - Camden County Boathouse, Pennsauken
Meet the Judges & Law Clerks
5:30 p.m. - Camden County Boathouse, Pennsauken

Wednesday, September 30
Data Forensics CLE
4 p.m. - Via Zoom

Wednesday, October 7
Hon. Steven Polansky, A.J.S.C. Retirement Dinner
5:30 p.m. - The Legacy Club, Cherry Hill



SEPT
16

Tentative Agenda for September 16 Board Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4:15 p.m. at the Camden County Boathouse. 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

THE BARRISTER

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Camden County Bar Association.

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Jeanette Kwon
2222 Market Street
Philadelphia, PA 19103

Treasurer

Lynda Hinkle
900 Route 168, Suite A-5
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1939 Route 70 East, Suite 120
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Views and opinions in editorials and articles are not to be taken as official expressions of the Association's policies unless so stated, and publication of contributed articles does not necessarily imply endorsement in any way of the views expressed.

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GOT NEWS?

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

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PRESIDENT'S PERSPECTIVE

By Jeanette Kwon

As Fall is upon us, programming here at the Bar is starting to ramp up! That does not mean we took a break during the summer. Thanks to Marty and Jane Abo, the Festivus event was a huge success. Let's not forget our amazing Softball Tournament! Thank you to all our teams, sponsors and

spectators for coming out!

September brings some of the best opportunities for us to get back to the basics: meeting people in person, grabbing a coffee or a cocktail, and catching

up on what summer had to offer. I hope you will join me at the Opening of Courts and Memorial Service at the Camden Hall of Justice on September 14th and Meet the Judges and Law Clerks on September 16th. Our programming will continue in October, with our Young Lawyer's Eagles Watch Party on October 4th and Judge Polansky's Retirement Dinner on October 7th. Meet you all at the Bar!





THE BARRISTER

PUBLISHED BY THE CAMDEN COUNTY BAR ASSOCIATION

OVER 100 YEARS OF SERVICE TO THE COMMUNITY AND PROFESSION

VOL. 35, NO. 6

JUNE 1986

CAMDEN, N.J.



Asbell Memorial Comm. Appointed

The Association has formed a Benjamin Asbell Memorial Committee to study potential plans to memorialize the late Benjamin Asbell, Past President of the Association, who died on February 17, 1986 at the age of 76. Co-chairing the Asbell Memorial Committee are Allen A. Etish, the Association's new Second Vice President, and

(Continued on page 8)

34 Members Admitted To U.S. Supreme Court

Thirty-four members of the Association were admitted to practice before the Supreme Court of the United States in a group admission ceremony in Washington, D.C. on Monday, June 2. This was the 11th con-

(Continued on page 7)

Time Running Out To Sign Up For Annual June Outing

If you haven't as yet made your reservations to attend the Annual June Outing on Friday, June 20, you may be out of luck because time is growing very short!

This year's Outing is the first Benjamin Asbell Memorial Outing, to honor the memory of the late Ben Asbell, who chaired the annual event for so many years and ran it year after year as a "labor of love" with great effi-

(Continued on page 4)

Attorneys To Be Excused For Outing

Please be advised that attorneys will be excused to attend the outing on June 20th upon sufficient advance notice to the court and opposing counsel. In particular cases motions. It is requested that conflicts be avoided, if possible, by scheduling tee-off and tennis court times in the afternoon. All courts will remain open as usual except the judges desiring to actively participate in golf or tennis, may schedule same for Friday afternoon and recess at 12:30 p.m. Judges not so participating will continue with court duties until the usual closing hour, which will still permit attendance to the dinner functions, if desired.

I.V. DiMartino, A.J.S.C.

Take Note

In keeping with the practice of previous years, this is the final issue of *THE BARRISTER* until September. The editors and staff wish all members an enjoyable summer.

Members' Views Sought on Sound Recording vs. Court Stenographers

President Louis A. Veronica is asking all members of the Association to provide him with their comments regarding their experience with transcripts provided from audiotape-recorded proceedings in the Family Court and Special Civil Part of the Superior Court in Camden.

Members are urged to relate both their favorable and unfavorable comments regarding transcripts provided pursuant to tape-recorded proceedings as well

(Continued on page 6)

Bar Association Softball League

Following is the softball schedule for the Bar Association Softball League.

Play began this season with two divisions: the Asbell Division, containing the defending champion Barristers, along with Archer & Greiner, Brown & Connelly, and Green, Lundgren & Ryan. The Toll Division consists of last year's runner-up, the Clerks, and Tomar, Seliger, Simonoff, Adourian & O'Brien, the Camden County Prosecutors.

(Continued on page 2)



Board Actions Taken At May 21 Meeting

At their regular monthly meeting on Wednesday, May 21, the Association's Board of Trustees: Approved the minutes of the April 16 Board meeting; accepted and approved the Treasurer's Report for the period ending April 30, 1986; admitted ten new Active Members into the

(Continued on page 3)

Tentative Agenda For June 18 Board Meeting

Following is the tentative agenda for the next regularly scheduled monthly meeting of the Association's Board of Trustees on Wednesday, June 18:

1. Approval of minutes of May 21 Board meeting
2. Treasurer's Report
3. Applications for membership

(Continued on page 4)

New Members Admitted

The following ten new Active Members were admitted into the Association by the Board of Trustees at their regular monthly meeting on Wednesday, May 21:

ACTIVE

Daniel A. Corey, Esq.
900 Haddon Avenue, Suite 100
Collingswood, NJ 08108
858-6330

(Continued on page 4)

Contributors To Camden County Bar Foundation

The following additional individuals and law firms have made contributions to the Camden County Bar Foundation:

Contributions in memory of Benjamin Asbell: Charles G. Resnick, Ann and Robert Segal.

(Continued on page 4)



The incoming trustees of the Association are sworn in to office by New Jersey Superior Court Assignment Judge for Camden County, I.V. DiMartino (left), at the Annual Installation of Officers Dinner-Dance on Friday, May 30, at Tavistock Country Club, Haddonfield. Taking the oath of office, from left, Philip Stephen Fuoco and Arthur F. Risden, both for three-year terms; Diane B. Cohen, for the one year remaining in the term of Vincent D. Segal, now a Superior Court judge, and John H. Adler, III, for a one-year term as Young Lawyer Trustee. Unable to attend the Dinner-Dance were David D. Duffin, John A. Fratto and Leonard J. Wood, all of whom were sworn in for three-year terms by Judge DiMartino in his chambers.

HAPPY NEW YEAR!

BAR INSTALLS JEANETTE KWON AS 100TH BAR PRESIDENT

The Camden County Bar Association proudly celebrated the historic Installation of 100th President Jeanette Kwon on June 11, 2026 at the lovely Marian House in Cherry Hill. Nearly 150 guests gathered for an unforgettable evening, enjoying delicious craft cocktails and bourbon poured by Abe Tran and Simon Rossetter, lavish hors d'oeuvres, delicious dinner, and a special trip down memory lane, as they ushered in the Bar's 145th year. The evening also marked the installation of Matthew Rooney as President of the Camden County Bar Foundation, along with the Officers and Trustees of both the Association and Foundation. Oaths of office were administered by Hon. Linda W. Eynon, P.J.F.P. and Hon. Francine I. Axelrad, JAD (Ret./Rec.), with the presidential oath of office being administered by Hon. Kathleen M. Delaney, J.S.C. It was a night of camaraderie, celebration, and history!



Alan Schwalbe, Robin Schwalbe
& Gary Boguski



CCBF Vice President Tess Berkowitz,
President Matt Rooney & Secretary Megan Gable



Jeff Kasten and Rachel Savage



Judge Francisco Dominguez, Judge Linda
Eynon & Judge Michael Mikulski



Michael & Abby Cohler and Lauren &
Andrew Parsinitz



Stacey Gorin, Patti Santelle, Kristine
Catalang & Laura Ann Pontelandolfo



Thomas A. Hagner & Steph Kozić



Michael Hagner, Gary Boguski & Thomas J. Hagner



Syed Jaffri & Shintia Riva



Abe Tran & Michael Ferrara



CCBA President Jeanette Kwon & Jackie Kwon



Jim Hamilton, Judge Fran Axelrad,
Judge Michael Joyce & Barry Rosenberg

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CCBA Trustees: Michael Mink, Jonathan Amira, Steph Kozic, Jessica O'Hearn, Olivia Mendler & Cosmas Diamantis



Cosmas Diamantis, Chrysanthi Diamantis & Chris Keating



CCBA Executive Committee: Secretary Adam Cohler, Treasurer Lynda Hinkle, President Jeanette Kwon and President-elect Tim Farrow



Mark Oddo & Bob Egan



Wesley Payne & Gabi Outlaw



Katina Chase & Alyssa Lott

VERDICTS IN THE COURT

June - August 2026

Superior Court of New Jersey

VERDICT:

Case Type:
Judge:
Plaintiff's Atty:
Defendant's Atty:
L-3-20

No Cause (6/12/2026)

Personal Injury
Michael E. Joyce, J.S.C.
Tommie Ann Gibney, Esq.
Christopher Wolk, Esq.
Jury

VERDICT:

Case Type:
Judge:
Plaintiff's Atty:
Defendant's Atty:
L-3297-23

Liability Verdict (6/30/2026)

Liability verdict against defendants on contract and negligence counts. Liability not established on consumer fraud counts.

Contract, Negligence, Consumer Fraud
Frank C. Testa, J.S.C.
Mark J. Molz, Esq.
Barry W. Rosenberg, Esq.
Jury

VERDICT:

Case Type:
Judge:
Plaintiff's Atty:
Defendant's Atty:
L-1751-22

Liability - 100% Defendant (8/27/2026)

Employment
Michael J. Kassel, J.S.C.
Andrew Dwyer, Esq.
Howard Goldberg, Esq.
Jury

WELCOME NEW MEMBERS

Active (6)

Donald Joseph Bigley, Esq.
Grungo Law, LLC
1926 Greentree Rd, Suite 110
Cherry Hill, NJ 08003

Jose Wilfrido Hernandez, Esq.
Grungo Law, LLC
1926 Greentree Rd, Suite 110
Cherry Hill, NJ 08003

Fitzroy Campbell, Esq.
Address private

Alec Pereira, Esq.
Grungo Law
1926 Greentree Road, Suite 110
Cherry Hill, NJ 08003

James Gaumond, Esq.
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SUMMER SCHOOL SUPPLIES DRIVE A RESOUNDING SUCCESS!



The Camden County Bar Foundation partnered with Brown & Connery LLP this summer to collect school supplies for disadvantaged children, and the results were incredible!

Thanks to your amazing generosity, we collected hundreds of backpacks and supplies. All donations were delivered to our friends at the **Boys & Girls Club of Camden County**. They will distribute these resources to students throughout the academic year, ensuring support even when kids need a mid-year restock. This collaboration guarantees that outreach directly impacts the children who need it most.

The Boys & Girls Club team expressed immense gratitude for the community's effort.

Thank you for your generous support in making this initiative a huge success!

Pictured: CCBA Executive Director Kara Graser and Amy Gilliss from Brown & Connery dropping off the donations.

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SOFTBALL TOURNAMENT RAISES \$1,500 FOR FOUNDATION

What an unforgettable run! This year, the CCBF hosted its most successful softball tournament to date, bringing together 10 incredible teams across three fields for our biggest, highest-energy turnout ever - all in support of a cause that means the world to us.

Mother Nature certainly tested our resolve. Between severe storms disrupting our initial Thursday games and rain crashing our rescheduled date, the weather was definitely not on our side. But a little rain couldn't dampen the incredible spirit of our legal community!

We are overwhelmingly grateful to everyone who stepped up to bat for us. From the judges who traded their robes for jerseys, to the prosecutors, public defenders, law clerks and law students, to the local firms, volunteers, and fans who brought the energy - your support, patience, and unmatched sportsmanship turned a stormy challenge into a massive triumph.

Thank you for showing up, rolling with the punches, and proving how much good we can do when we come together. Rest up, keep practicing, and get ready, because next year we'll be back, bigger than ever, and ready to top it!

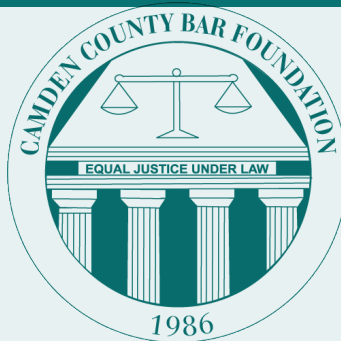


FESTIVUS FOR THE REST OF US RAISES \$2,400 FOR FOUNDATION'S CHILDREN'S HOLIDAY PARTY

One of the hottest days of the year couldn't keep folks away from the fun and unique home of our generous hosts and good friends Marty and Jane Abo at this year's sold-out Festivus! Over 80 people attended this terrific, festive fundraiser for the Children's Holiday Party.

Special thanks to sponsors Fulton Bank and Tate & Tate, and to J Dogs for their delicious mix of burgers, hot dogs, coconut shrimp, clams, salad and more. Even better, the event raised over \$2,400 for the Children's Holiday Party in our most successful Festivus in years!

Thanks for your support!



Adam Cohler and Rick Wille



Michael Galpern, Thomas O'Bade and Carrie Boyle



Stephanie Zane, Steve Mignogna, Jenny Owens, Olivia Mendler and Tess Berkowitz



Steve Salinger, Sophie Werner and Rolando Flores Santos



Kimberly Kalitan Greenberg and Adam Greenberg



John Francisco and Kaitlyn Owens



Alan Schwalbe, Robin Schwalbe and Marty Abo



Tonia Davis, Jane Abo and Judge Michele Fox



Erica Rothkoff, Sylvia Monsalve and Jerold Rothkoff



Bill O'Kane, Bob Egan, Lisa Egan and Steve Mignogna

CCBF CHILDREN'S PICNIC BRINGS JOY & HOPE TO 150 KIDS!

It was a day of fun in the sun at the Camden County Bar Foundation's annual Children's Picnic on June 6 at Challenge Grove Park in Cherry Hill. Nearly 200 underserved children from Camden enjoyed a picnic in the park complete with freshly grilled hamburgers and hot dogs, ice cream, popcorn, pretzels, snacks, cotton candy, bounce-houses, games, dancing, face-painting and more. This event is made possible by the many fundraisers held by the Foundation throughout the year, as well as the volunteer efforts of our fantastic members who take time out of their busy schedules to ensure these deserving kids have a terrific time. Thanks to everyone for their support! As you can see, a wonderful day was had by all.



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- Member, American Bar Association Dispute Resolution Section



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Steven Mignogna at 856.354.3024 and Anthony La Ratta at 856.354.3094

FINANCIAL FORENSICS



Accountable Plans for Law Firms

A Reminder on Reimbursing Attorneys and Staff without Creating Unnecessary W-2 Income

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

Why This Matters

A law firm can often reimburse business expenses tax-free to employees if it operates and documents a compliant accountable plan. If the rules are not followed, the reimbursement may become taxable wages, subject to federal income tax withholding and employment taxes. The problem is usually not the expense itself. It is the absence of a disciplined reimbursement process.

The Short Version

Law firms routinely ask their attorneys, paralegals, legal assistants, and administrative personnel to incur expenses on behalf of the practice: mileage to court or client meetings, travel to depositions, bar functions with a business purpose, filing or delivery charges, professional education, software, research tools, and client development meals. The tax treatment of reimbursing those expenses depends heavily on whether the firm uses an accountable plan or a nonaccountable plan.

A properly run accountable plan generally allows the firm to treat the reimbursement as a business expense while keeping the payment out of the employee's taxable wages. A nonaccountable plan generally produces the opposite result: the reimbursement is treated as wage compensation, with W-2 reporting, income tax withholding, and

employment tax consequences.

The Three Core Accountable Plan Rules

For a reimbursement arrangement to qualify as an accountable plan, the firm should be able to demonstrate all three of the following requirements:

1. **Business connection.** The expense must be paid or incurred in connection with services performed for the firm and must be the type of business expense that can be tied to the practice.
2. **Adequate accounting.** The employee must substantiate the amount, date, place, business purpose, and other required details within a reasonable time. For travel, meals, lodging, mileage, and similar expenses, documentation should be specific enough for the firm to determine whether the expense is legitimate and business-related.
3. **Return of excess.** If the firm advances more than the employee substantiates, the employee must return the excess within a reasonable time. A standing practice of allowing employees to keep unsubstantiated advances undermines accountable plan treatment.

Continued on Page 14

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www.aboandcompany.com

When?

Thursday, Oct. 1st, 2026
Any time from 9 am to 4 pm

Where?

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Stop by our Pennsauken office any time on October 1st to pick up more information about how you can help!



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- The Bankruptcy Project
- The Children's SSI Project
- The Divorce Project
- The Expungement Project
- The Family Assist Project
- The SJLS Guardianship Project for Children

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FINANCIAL FORENSICS

Accountable Plans for Law Firms

Continued from Page 12

The Three Core Accountable Plan Rules

Item	Practical safe-harbor timing	Firm practice point
Expense advance	Within 30 days of when the expense is paid or incurred	Avoid routine advances that materially exceed expected costs.
Expense report	Within 60 days after the expense is paid or incurred	Require a contemporaneous expense report, mileage log, receipt image, or similar support.
Return of excess	Within 120 days after the expense is paid or incurred	Use payroll or accounts payable follow-up if an advance remains unsubstantiated.
Periodic statement option	At least quarterly, with compliance within 120 days of the statement	Useful for firm credit cards, travel advances, and older open items.

What Adequate Support Looks Like

A firm should not treat “I know what this was for” as substantiation. Good documentation should make the business purpose clear months or years later, particularly if the expense is reviewed by a taxing authority, internal administrator, auditor, or successor firm management.

- For mileage: date, destination, business purpose, client or matter reference when appropriate, and business miles driven.
- For meals: date, amount, location, attendees or business relationships, and business purposes. Entertainment expenses require special attention because deductions are disallowed even when the business purpose is clear.
- For lodging: a receipt should be retained regardless of amount.
- For most other expenses: a receipt or equivalent documentary evidence should be retained when required, and the record should identify what was purchased and why it relates to firm business.
- For firm credit cards: require the same expense substantiation as if the employee paid personally. A credit card statement alone often proves only that a charge occurred, not why it was the firm's business expense.

Actual Reimbursement, Mileage, Per Diem, and Allowances

A law firm may reimburse actual expenses, or it may use reasonable mileage or per diem arrangements when those methods are allowed and properly supported. The key is that the allowance must still be connected to business activity and reconciled under the plan. A flat monthly “expense allowance” paid whether or not the attorney or staff member incurs business expenses is a warning sign. If the person receives the same amount regardless of actual business activity and does not substantiate the expenses, the arrangement can look like ordinary compensation rather than reimbursement.

If a mileage or per diem allowance exceeds the applicable federal rate, the excess generally should be treated as taxable wages unless another rule supports a different result. The firm should use current published IRS and federal per diem guidance rather than relying on a stale spreadsheet, legacy policy, or informal office practice.

Special Considerations for Law Firms

- Partners and members are different from common-law employees. Many law practices operate as partnerships or LLCs taxed as partnerships. Partner reimbursements should be coordinated with the partnership agreement, operating agreement, guaranteed payment provisions, and the firm's tax reporting method. Do not assume employee W-2 treatment applies to partners.
- Shareholder employees of professional corporations should follow the same written reimbursement procedures as other employees. Closely held firms are often challenged not because the expense is exotic, but because the owner-employee documentation is informal.
- Client-chargeable costs need a separate look. Costs advanced for clients, costs reimbursed by clients, and costs treated as firm overhead may have different accounting and tax treatment. The expense policy should coordinate with the firm's billing practices.
- Confidentiality matters. Expense reports should provide enough business purposes to support tax treatment without unnecessarily disclosing privileged or sensitive matter details. Matter numbers or generalized descriptions can often be used thoughtfully.
- Consistency matters. A written policy that is ignored in practice is less helpful than a modest policy that is actually followed.

Common Mistakes Abo and Company Sees

- Treating monthly automobile, cell phone, or marketing allowances as tax-free without requiring proof of business use.
- Reimbursing meals with vague descriptions such as “business meeting” and no attendee, client, matter, or business purpose detail.
- Allowing old advances to sit open indefinitely rather than requiring substantiation or repayment.
- Assuming a firm credit card eliminates the need for receipts and business explanations.
- Failing to distinguish employee reimbursements from partner/member draws, distributions, guaranteed payments, or client cost advances.
- Using an otherwise good accountable plan for expenses that are personal, nondeductible, or not sufficiently connected to firm business.

Bottom Line

For law firms, accountable plan compliance is a practical risk-management issue. The rules are not complicated, but they do require discipline: a business connection, timely substantiation, and timely return of excess advances. A firm that handles reimbursements casually may convert tax-free reimbursements into taxable compensation, create payroll tax exposure, and produce avoidable friction for attorneys and staff. A firm that documents the process well usually has a cleaner tax answer and a better administrative record.

Practical reminder: If your firm has been using allowances, advances, or reimbursements informally, now is a good time to review the written policy, expense forms, firm credit card procedures, and payroll treatment before year-end.

The above article was retrieved from the “E-mail alerts” disseminated by Abo and Company, LLC and its affiliate, Abo Cipolla Financial Forensics, LLC, Certified Public Accountants – Litigation and Forensic Accountants to clients and friends of the firm. The firm is a Partner in Progress of the Camden County Bar Association. With offices in Mount Laurel, NJ, Morrisville, PA and Franklin Lakes, NJ. Marty can be reached at marty@aboandcompany.com or by calling 856-222-4623 ext 104.

WINE & FOOD

By Jim Hamilton

In our youth, when the school year recessed during the summer we often were asked upon our return to classes how we spent our vacation. Naturally, how or where we may have enjoyed our break from school depended on where we lived at any given time. Perhaps there were days at a beach, trips to a lake, fun at an amusement park, or hours spent in playground pursuits. For many of us, there were no computers, social media, or meticulously organized activities to consume much of those longer daylight hours. When we became adults, our responsibilities often dictated that carefree summers become childhood memories as we prepared for our careers. Whether the path to our profession was direct or circuitous, days off became fewer as the burden of meeting expectations - ours, others, and often both - increasingly limited the idle time we once may have taken for granted.

Hopefully, 2026 made it onto your list of All Star summers despite the heat, haze, and the time that professional and personal obligations consume. Certainly, the events inspired by our nation's semiquincentennial offered opportunities, particularly in and around Philadelphia, that if not on one's bucket list were at least beyond the ordinary.

Allow me to share a wine experience I enjoyed during our Barrister break. After disembarking a cruise ship in Lisbon, we had the opportunity to meet and taste wine with a winemaker at his winery in the Colares region of Portugal. When that country's wine production is discussed, the focus often is on port, a fortified wine usually associated with postprandial gatherings that often include cigars. That is understandable, since port not only is embedded in the country's name, but also its wine culture. While non-fortified wines such as Mateus and Lancers were exported to our country after World War II, until recently the availability of Portuguese table wines in our market was somewhat limited. There are likely many reasons for this. One is the deregulation that occurred after Portugal joined the European Union in 1986. Previously, state control and large wine cooperatives greatly influenced what was made and sold, but EU membership opened the doors for modernization, investment, and the more artisanal approach of independent wineries. Another reason is that port wine sales began to drop (around 25% since 2005), causing the large port houses to seek ways to offset a market that was shrinking, not only in our country but globally. They began to use grapes that otherwise would have been used for port to make table wines. Additionally, some producers purchased wine estates ("quintas") that already were producing such wines.

While the community of port wine lodges is in the Douro Valley that begins in Porto and extends east

along the Douro River, the Portuguese wine industry is much broader. Indeed, the Colares region located outside Lisbon is over 200 miles south of Porto. When one thinks of wine estates, invariably visions of fancy wineries with high tech equipment located near a vista of vineyards come to mind. I certainly had no idea as we drove to Adega Viúva Gomes that the winery would be located across from the square in the small village of Almoçageme. While the origin of the winery dates to 1808, it became known as Viúva Gomes after the winery's founder died and his widow and sons took over (Viúva means widow). The tiny Colares wine region is uniquely situated near the beaches of the Atlantic Ocean with the Sintra hills forming a western border. Unsurprisingly, much of the vineyard land features sandy soil. While this may not sound like a virtue, when in the 19th century so many vineyards throughout Europe and elsewhere were destroyed by phylloxera, an aphid-like pest that feeds on vine roots, vines planted in sandy soils (often having deep roots) were spared. It seems the pest cannot travel underground in soil that is not solid since they cannot tunnel to access vine roots.

What Linda and I learned during our visit is that our host, José Baeta (whom I joined for the accompanying photograph), the fourth generation of winemakers at Viúva Gomes, is incredibly passionate about and protective of the region and its wine culture. We met him at his winery, which is like stepping back in time. The building has a historic, green tiled facade at the center of what essentially is a large warehouse. The interior offers spartan functionality, featuring large wooden barrels that would appear as much at home in a wine museum as in an active winery. José not only takes justifiable pride in the wines he and his son, Diogo, make, but also that their wines are made using indigenous grape varieties. This is a region that records show produced wine during the Roman Empire and is where in 1230 A.D. the king donated land for viticultural purposes. To our host, it is unthinkable not to remember and build upon such a long and storied history. Therefore, Viúva Gomes eschews making wine from more popular and commonly known grapes and grows, and purchases, grape varieties that are historically true to the region.

We were fortunate to taste six wines with José so let me briefly share a few thoughts about each with the caveat that while I usually try to discuss wines that can be found locally, since production is small and local demand is high this may be a challenge. However, I think describing these wines may serve another purpose - to offer a glimpse into a wine region and grape varieties that for most will be unfamiliar.

There were two entry level wines that offer exceptional



value. 2024 Viúva Gomes Patrao Diogo Branco is a white wine fashioned from equal parts Arinto and Fernão Pires grapes that offers a brisk nose of green apple fruit with notes of lanolin and white linen and an expressive clean apple and pear finish. The red counterpart from an earlier vintage, 2021 Viúva Gomes Patrao Diogo Tinto, is composed of equal parts Aragonez (a/k/a Tempranillo) and Castelão and vibrantly displays brambly dark berries on the nose that morphs on the palate into bright red cherry fruit that is carried from the lively initial impression to a satisfying conclusion.

In Colares, to qualify as DOC wine (DOC is a two-tier system for regulating wine growing and production), the grapes must be grown on ungrafted vines with at least 90% planted in sandy soil. Otherwise, they are entitled only to a regional classification. Since the grapes for the 2024 Viúva Gomes Viticultores Branco is a white wine made from grapes grown on younger, grafted vines in limestone and clay soils, it is ineligible for DOC status. However, as this wine reveals, the fact that a wine is considered a regional wine does not mean it is of lesser quality. The grape variety forming the backbone of this wine is Malvasia de Colares with small amounts of Arinto and Fernão Pires. It conveys a sense of salinity, slate, and almonds in a linear approach that frames stone fruit and apple skin nuances. 2023 Viúva Gomes Viticultores Tinto is the red wine counterpart made from a blend of five grapes, Castelão, Molar, Tinta Miuda, Touriga Nacional, and Ramisco, a grape that probably more than any other in Colares generates the most pride. Indeed, Colares is the only place in the world where the grape grows for the commercial production of wine. The nose draws you in with its loamy, iodine-etched fruit that would seem rustic but for the nicely polished edges, and these earth-driven black fruit qualities appear vividly on the palate, augmented by subtle sensations of game and leather.

We enjoyed two upper echelon wines being produced, each a DOC wine that reflects well on the quality of the wines being made in this region. 2024 Viúva Gomes Colares Genuino Branco is a wine made entirely from Malvasia de Colares that exhibits subtle floral features, iodine, saline, and a nuttiness

WINE & FOOD

Continued from Page 15

that plays well against the wine's mineral driven and gently spicy fruit. 2019 Viúva Gomes Colares Tinto may be considered the winery's flagship wine, made from 100% Ramisco grapes from several vineyards ranging from recently planted to those that are more than 100 years old. It leads with a tart and aggressively expressive nose offering a mélange of red and black fruits, most notably cranberries and dried cherries, that are framed by subtle wood and herbal notes. This is not a weighty wine but leans more towards elegant persistence in a way that is more classy than classic. Ramisco is a grape that is high in both acidity and tannins, so wines made from this grape benefit from aging. Indeed, among the Viúva Gomes Colares Tinto wines one can acquire are library wines from the 1965, 1967, and 1969 vintages.

Colares is the smallest wine region in Portugal and now is among the tiniest in the world. The challenges presented by urban sprawl, tourism, escalating land values, and increasing costs of wine production have caused what once was a robust region to shrink dramatically in acres under vine. Whereas in the early 20th century there were nearly 5,000 acres of vineyards, today the total is only around 50. However, under the skilled and prideful leadership of vintners like the Baetas, the fight to not only retain the region's winemaking heritage but also to reclaim lost vineyard land continues. Bravo!



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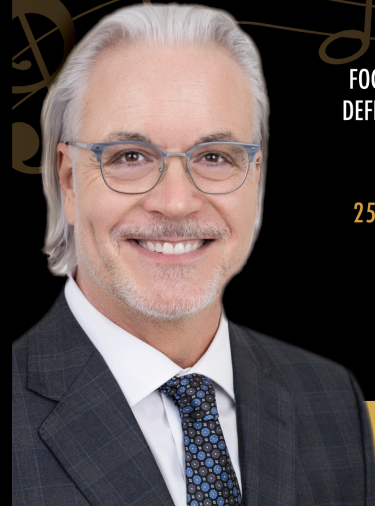
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COMMITTEE CORNER

Superior Court Committee (Special Civil Part)

By Barry W. Rosenberg, Chair

The most recent meeting of the Camden County Special Civil Part Court Officers Advisory Committee occurred on July 23, 2026. The Court and the Court Officers have requested that we bring the following matters to the attention of the Bar Association.

COURT OFFICERS: The Camden County Special Civil Part is now served by five officers, whose names, addresses, and other contact information can be located on the Court's website. Each officer is currently responsible for about 3,500 cases. The caseload for each officer has remained about the same during the last 18 months. About 30% of each officers caseload involves landlord/tenant matters; all other Special Civil Part and Small Claims cases comprise the rest. As of June 30, 2026 just under 570 cases had been filed in the Small Claims Division, just under 13,400 cases were filed in the Special Civil Part and just over 5,200 cases were filed in the Landlord Tenant Division.

WRIT OF EXECUTION INFORMATION: Camden County Special Part officers are not permitted to serve Writs outside of county territory. Don't specify a Burlington County address for TD Bank for example, which obviously has an office in Camden County. Specify an address within Camden County for a bank or place of employment where you would like a Writ to be served. Don't assume that an officer will visit a Camden County bank branch office even though you specify an out of county address or not address at all.

SPECIAL WRIT CIRCUMSTANCES: Please note that, if you have an out of county judgment involving a Writ, the out of county Writ will be cancelled before it is then assigned within Camden County. If you look

on e-courts and see that the writ has been canceled or voided, don't be concerned because you should then expect to receive notification that the Writ has been reissued to Camden County. The same process will occur if it becomes necessary to reassign a Writ to another Camden County Special Civil Part officer, upon someone's retirement.

EVICTIION LOCKOUTS: Please ensure that your client's representative has knowledge of the case at the time of lockout, to assist the assigned Special Civil Part officers or the local Police Department, if necessary. Sending someone like a maintenance person on the day of the lockout will not suffice to satisfy this requirement. Current local court administrators are doing everything possible to ensure cooperation of local police departments in connection with assisting Special Civil Part officers to effectuate lockouts. In this regard, please note that your lockout paperwork needs to identify the name of the tenant as well as "all others in occupancy", to ensure that occupants who are not on the lease will also be removed. This will also save you from having to file a separate ejectment action if someone else is living with the tenant who was named in the Judgment of Possession.

UPCOMING MEETING: The Committee is expected to meet again during late fall 2026. If you have an agenda item that you would like the committee to discuss, please submit it to Committee Chair, Barry W. Rosenberg, Esq. at brosenberg@egalawfirm.com by September 3, 2026. If you would like to attend the next committee meeting, please let the committee chair know so that your name and contact information can be added to the attendance list.

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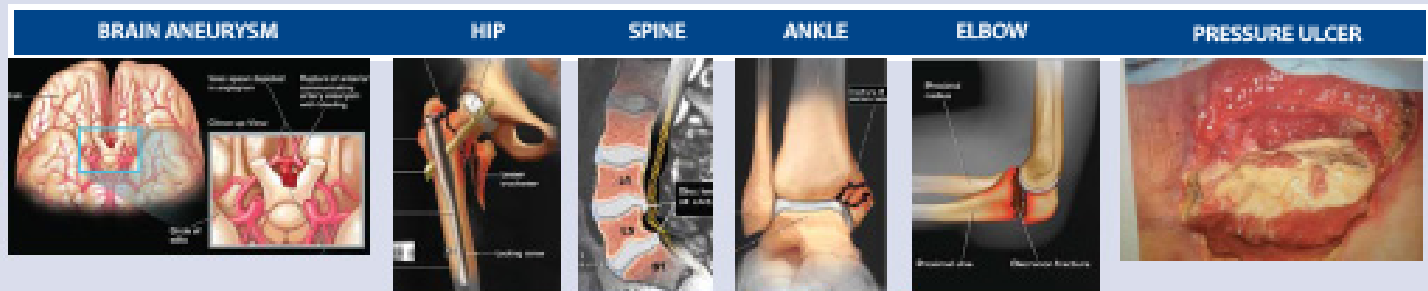
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- \$1 Million – Nursing Home Neglect/Violations of Rights – Pressure Ulcer and Fracture
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Wednesday, September 30



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



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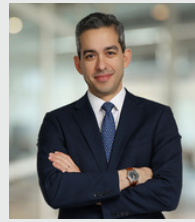
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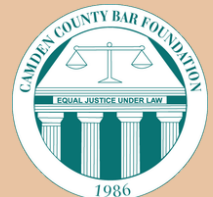
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HON. PETER J. DEVINE AWARD 2026 NOMINATION FORM

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

PREVIOUS RECIPIENTS:

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Complete the form below and email/mail your nomination for the 2026 Hon. Peter J. Devine, Jr. Award. Please include information as to why you feel the nominee should be the recipient of this award (attach additional sheets). Please type or print clearly.

I am pleased to nominate _____ for the 2026 Hon. Peter J. Devine, Jr. Award for distinguished service to the Camden County Bar Association.

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Return form to: Devine Award Nominations
c/o Camden County Bar Association
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OR EMAIL TO: kara@camdencountybar.org

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