



NEW YORK WOMEN'S BAR ASSOCIATION

NYWBA Award Dinner

May 8, 2014, 6:00 p.m.

Marriott Marquis, Times Square

***NYWBA is honored and delighted to invite
you to a Dinner and Conversation
with long-time NYWBA member***

Honorable Sonia Sotomayor
Associate Justice, United States Supreme Court

*To whom the Hon. Jacqueline W. Silberman
will present THE PRESIDENT'S SPECIAL AWARD*

For details and to register go to
www.nywba.org/Award_Dinner

PRESIDENT'S MESSAGE

Legacy and Transition

It is with a mix of pride and emotion that I write my final message as President of the Association. It has been an exciting two years.

Our membership has increased to record levels, and as a result we have now have an additional Delegate on the statewide Board of Directors of WBASNY. Since we vote on legislation and other initiatives through WBASNY, having the added Delegate is important. Our members represent nearly 20 percent of WBASNY's total membership. There is power in numbers, and we have shared our membership drive techniques with other WBASNY Chapters. As a whole, WBASNY itself is approaching a new record in statewide membership, and we expect that the Women's Bar's influence will continue to strengthen and grow.

During my presidency, we also revitalized NYWBA's Judiciary Committee. We drafted updated procedures for reviewing the credentials of judicial candidates in New York County, appointed strong Chairs, and reaffirmed our commitment to conduct judicial screenings during both the primary and election cycles. Having a strong and capable judiciary is an essential component of our mission to ensure the fair and equal administration of justice. In addition to our own judicial screenings, we have also had a member serving on each of the countywide selection committees for both the Civil Court and the Supreme Court.

Our Committee Chairs have also been extraordinarily active and resilient. Among other accomplishments, Committees have offered a wide variety of cutting-edge programs – many for CLE credit. All of the CLE programs we organize are offered FREE to paid-up members, thanks to allocations from the generous bequest of our late Founder and Past President Hon. Florence Perlow Shientag.

(Continued on Page 2)

MAY 2014



Hon. Jacqueline W.
Silberman

WOMEN'S BAR ASSN. OF THE STATE OF NEW YORK

Annual WBASNY Convention – June 6-8, 2014

featuring installation of NYWBA Director & Past Officer

Amy Saltzman

as a WBASNY Vice President and

Presentation of WBASNY's Marilyn Menge Award
to long-time NYWBA Director & WBASNY Founder

Hon. Phyllis Gangel-Jacob

(See announcements, pp. 3 & 6 and sponsorship info at www.wbasny.org)

NEW YORK WOMEN'S BAR ASSOCIATION and NEW YORK CITY BAR ASSN. Committees on Law Student Perspectives, Sex and the Law, and Women in the Profession

present the 19th Annual Summer Program

***What It's REALLY Like
to Practice Law as a Woman***

July 15, 2014

(See announcement on p. 4 and NYWBA website for details.)

Announcements & Calendar of Upcoming Events

(See also "Committee News" on p. 3)

- 5/1 – Counsel for Alleged Incapacitated Persons (Art. 81) – p. 4
 - 5/1 – Crim. Law – How to Speak to Media – p. 3 (Comm. News)
 - 5/6, 6/1 – Reproductive Rights Comm. Mtgs – p. 3 (Comm. News)
 - 5/8 – NYWBA Award Dinner featuring Hon. Sonia Sotomayor – p. 1
 - 5/19 – CLE – Human Trafficking: Problems & Solutions – p. 4
 - 5/20 – CLE – Parenthood Through Reproductive Technologies – p. 5
 - 5/31 – R2L: Ready to Lead Mentoring Power Hour – p. 2
 - 6/2 – CLE – ABC's of Probate and Administration – p. 3
 - 6/4 – M&F – Post-Judgment Blues – p. 6
 - 6/6-6/8 – WBASNY Annual Convention – p. 3 & 6
 - 6/12 – SNL – Basics of Matrimonial Practice – p. 2
 - 6/26 – CLE – Mastering the Art of Deposition – p. 7
 - 7/15 – "What It's Really Like to Practice Law as a Woman" – p. 4
- Check www.nywba.org for more Meetings, Programs & Events.

President's Message (Continued from Page 1)

In addition to programs, we have held extraordinary events throughout the two years of my Presidency – including our “Summer Program” on “What It’s REALLY Like to Practice Law as a Woman,” our fall Membership Reception, our winter Cocktail Reception Honoring Newly Elected, Re-Elected and Appointed Judges in New York County, our ballet and opera events, our Annual Meeting, and of course our Annual Awards & Installation Dinner. Each of these singular events holds special memories for me.

For 2014, we are dividing our “Annual Awards & Installation Dinner” into two parts. On May 8, we will hold an “Award Dinner & Conversation” honoring long-time member **Honorable Sonia Sotomayor**, Justice of the United States Supreme Court (see page 1). Next fall, we will hold a separate Installation Dinner to kick off the celebration of our 80th Anniversary year and to honor our incoming NYWBA Officers and Directors and WBASNY Delegates, including our distinguished new President **Yacine Barry-Wun**.

More information about the Installation Dinner will be announced in next month’s Newsletter. In the meantime, I am eager to see you all on May 8th at our Award Dinner, where I will present the **President’s Special Award** to **Justice Sotomayor**, and we will all have the honor of hearing her remarks.

As I reflect on my presidency, I cannot leave without thanking all of our members for making the Association such a successful venture. While I cannot thank everyone who made my two years as President so successful, I must acknowledge sever-

al individuals who made particularly outstanding contributions.

These include Executive Director **Karen Lu**, whose quiet competence and behind-the-scenes magic make all the difference; Past President and Director **Elizabeth A. Bryson**, whose wise counsel has been invaluable, whose knowledge of NYWBA procedures and protocols is unparalleled, and whose diligence ensures that nothing falls through the cracks; my very dependable and helpful Vice Presidents **Yacine Barry-Wun**, **Jennifer P. Brown**, and **Julie Hyman**; Treasurer **Deborah G. Rosenthal**, who has kept our fiscal house in order; our Recording Secretary and CLE Committee Chair **Amy B. Goldsmith**, who has worked tirelessly to make sure throughout the year that our CLE programs are top notch and fully accredited (and that attendees receive their certificates), and Corresponding Secretary and Matrimonial Committee Co-Chair **Virginia A. LoPreto** for her initiative and innovations. I thank as well our entire Board of Directors – as accomplished a group as any President could serve with.

Let’s not forget as well our fabulous Dinner Committee, spearheaded for the past few years by Past President and Director **Jo Ann Douglas** and Officer **Jennifer P. Brown**; our Programs & Events Committee Chairs – **Diana Browne** and Director **Kay Marmorek**; the Newsletter Committee team under the leadership of **Kelly Schneid** and Board Liaison **Elizabeth Bryson**; my President’s Liaison to the Committees **Yacine Barry-Wun**; our Director and Membership Committee Co-Chair **Michael W.**

Appelbaum; our website team and particularly **Annie Lee**; and to all of our great Committee Chairs. It’s been an honor to serve alongside our amazing Officers, Directors, Delegates and Committee Chairs, and I thank them all.

It has also been a joy to work with the Chapter Presidents and other statewide representatives from the 18 Women’s Bar Associations across New York State and with the WBASNY Officers. Congratulations to outgoing WBASNY President **Donna Frosco** on an outstanding year, and to President-Elect **Irene Villacci**, who will be inducted as President during the WBASNY Convention on June 6-8, 2014. Our members **Amy Saltzman** will also be installed as a WBASNY Vice President, and Hon. **Phyllis Gangel-Jacob** will be honored with the prestigious Marilyn Mange Award.

The past two years have been such a fulfilling experience for me, working with esteemed colleagues and seeing the Association thrive. While I know that our work is far from done, and that challenges to women’s rights, equality, voting rights and on other fronts continue to present obstacles, I know we will keep up the fight and endure.

I also know that **President-Elect Yacine Barry-Wun** will lead the Association with distinction starting on June 1, 2014. I trust that each of you will support the NYWBA under our new leaders, will renew your membership for years to come, and will continue to help the NYWBA grow and be a force for equality under the law.

Jackie

Ready to Lead (“R2L”) NYC Mentoring Power Hour *Mentors Needed! Ready to make a difference in a high school student’s life?*

CHCI is seeking community leaders to serve as mentors at the R2L NYC Mentoring Power Hour! Come share your personal success story with over 200 high school students from the New York City Area. The Power Hour is part of CHCI’s day-long Ready to Lead (R2L) Program, which seeks to educate, motivate, and empower Latino youth to complete high school and pursue a college education.

When: Saturday, May 31, 2014

Time: 10:15 a.m. - 11:45 a.m.

Where: St. Francis College
Genovesi Center, 180 Remsen St.,
Brooklyn, NY 11201

RSVP: Register at <http://bit.ly/1livvhR>. For info, contact Marie Hughes (202-548-5873 or mhughes@chci.org).

Students & New Lawyers Committee Speaker Series

presents

“Basics of Matrimonial Practice and More”

featuring special guest

Jennifer P. Brown, Esq.,

Principal of law firm with over a decade of experience

When: Thursday, June 12, 2014, 6:00 p.m. (Due to building security, no admission after 6:30 p.m.)

Where: Blank Rome LLP, The Chrysler Building,
405 Lexington Avenue, NYC (Host: Morgan M. Fraser)

Cost: FREE for members*

RSVP: Email SNLChairs@nywba.org with your name and contact info. Space is limited, so register by June 11.

* If you are not a current NYWBA member, join or renew using our secure online membership form at www.nywba.org/Membership.

COMMITTEE NEWS

- The **Children's Rights Committee** is co-sponsoring a CLE on **May 19** on **"Human Trafficking: Identifying Problems & Solutions"** (see notice, p. 4).
- The **Criminal Law Committee** is co-sponsoring a program on **May 1** from 5:30 to 8:00 p.m. entitled **"How to Speak to the Media: Advancing Your Client's Interests in the Court of Public Opinion"** (see website), and a CLE on **May 19** on **"Human Trafficking: Identifying Problems & Solutions"** (see notice, p. 4).
- **Diversity Committee** – If you would like to join the Committee, email DiversityChairs@nywba.org and ED@nywba.org.
- The **Elder Law & Disabilities Committee** will sponsor a program on **May 1** about the challenges of serving as **"Counsel to Alleged Incapacitated Persons in Article 81 Proceedings"** (see notice, p. 4).
- **International Human Rights Committee** meetings are held the third Wednesday of the month (RSVP at IntlChairs@nywba.org). The Committee is also co-sponsoring a CLE on **May 19** on **"Human Trafficking: Identifying Problems & Solutions"** (see notice, p. 4).
- The **Litigation Committee** will present a CLE entitled **"Mastering the Art of Deposition: Deposition Techniques for Lay and Expert Witnesses"** on **Jun. 26** (see notice, p. 7).
- The **Matrimonial & Family Law Committee** has rescheduled the CLE **"What to do about the Post- Judgment Blues"** to **Jun. 4** (see notice, p. 6). There will be NO program on **May 7** (so as not to conflict with the Award Dinner on **May 8**.) **NOTE: The M&F Committee is looking for a venue that can seat more than 50 attendees. If you or your firm has (or know of) such a venue, contact MFRsvp@nywba.org.**
- The **Reproductive Rights & Women's Health Committee** plans to meet on **May 6, June 3** and **July 1** at Blank Rome LLP, 405 Lexington Ave, NYC (RSVP at ReproductiveRights@nywba.org). A CLE is also planned for **May 20** on **"Entering Parenthood Using Assisted Reproductive Technology"** (see notice, p. 5.)
- **Students & New Lawyers Committee** Speaker Series continues on **Jun. 12** with **Jennifer P. Brown** (see notice, p. 2). The Summer Program is on **Jul. 15** (see pp. 1, 4). For info, email SNLChairs@nywba.org.
- The **Summer Program Committee** has kicked off planning for this year's annual **Summer Program** for students and new lawyers entitled **"What It's REALLY Like to Practice Law as a Woman"** on **Jul. 15**. (See "Save the Date" notice, p. 4). Email SummerProgram@nywba.org if you would like to join the Committee.
- The **Trusts and Estates Committee** will present a CLE entitled **"ABC's of Probate and Administration"** on **Jun 2**. (See notice, p. 3).
- The **Working Parents Committee** is scheduling its next brown bag lunch/breakfast meetings. Contact WPChairs@nywba.org for details.

OTHER EVENTS

- **WBASNY Annual Convention** – Join with Women's Bar members across the state, enjoy excursions & CLE's, and celebrate as member Amy Saltzman as she becomes a WBASNY Vice President and with member Hon. Phyllis Gangel-Jacob as she is presented WBASNY's Marilyn Menge Award (see notices, pp. 1, 3 & 6; and at WBASNY website - www.wbasny.org).

TWO MEMBERS TO BE HONORED AT CONVENTION

NYWBA is a founding chapter of WBASNY and is proud to participate in WBASNY's Annual Conventions. We are thrilled that two long-time NYWBA members will be honored at this year's Convention:

- **Amy Saltzman** has been elected WBASNY Vice President for 2014-15. She is a past Officer of NYWBA & WBASNY, a current NYWBA Director, and has chaired many NYWBA and WBASNY committees.
- **Hon. Phyllis Gangel-Jacob**, a former Justice of the Appellate Term, First Department, will be presented with WBASNY's prestigious **Marilyn Menge Award** for extraordinary service. Justice Gangel-Jacob was a founder of WBASNY, is on our Advisory Council, and served on the NYWBA Board for more than 20 years.

This year's Convention will be held on June 6-8, 2014 (see p. 6). Join us in giving heartfelt congratulations to Justice Gangel-Jacob and Ms. Saltzman!

WELCOME NEW MEMBERS

Jaclyn A. Belson
Helene Bernstein
Katie Bireley
Andrea Blair
Samantha A. Brutlag
Lori Cohen
Allyn Ann Farber
Julie P. Geifman
Jennifer A. Green

Dinara Kamalova
Victoria Kehoe
Olivia Kraus
Melissa Livingston
Victoria A. Nunez
Wanda Sanchez Day
Alana Weber

as of 04/21/2014

NYWBA's Trusts and Estates Committee presents "ABC's of Probate and Administration"

Many times lawyers find that the Surrogate's Court rejects papers submitted in Probate and Administration Proceedings. In this program, three distinguished practitioners – NYWBA Trusts & Estates Committee Co-Chairs **Leona Beane**, **Deborah G. Rosenthal**, and **Loretta A. Ippolito** – will provide guidance based on their expertise and experience to help you learn to craft your submissions to ensure acceptance by the Court.

Date: Monday, June 2, 2014
Time: 6:15 - 8:30 p.m.
Place: Paul Weiss Rifkind & Garrison, LLP
1285 Avenue of the Americas, NYC (btw 51/52nd St.)
CLE: 2.0 Skill Credits* (Accreditation Pending)
Cost: Free - NYWBA/WBASNY Members**
\$50 - Non-members***
RSVP: Send your name and contact information to TEChairs@nywba.org (If you have to cancel, please let us know so we can make room for others!)

***CLE:** NYWBA is a founding chapter of the Women's Bar Assn of the State of New York, an accredited CLE provider. Approval of CLE credit is pending in accordance with the requirements of the NYS CLE Board for the above-listed credit hours for established attorneys and as transitional credit hours for newly admitted attorneys..

****Membership:** Members attend NYWBA CLE programs for free. If you are not a member, go to www.nywba.org/Membership to join or renew using our secure online membership form.

*****Financial Hardship Scholarship:** Full and partial scholarships based on financial need are available. For info on the guidelines and to apply, contact CLE Chair Amy B. Goldsmith at CLE@nywba.org or 212-216-1135. All requests are confidential.

NYWBA Criminal Law Committee
NYWBA International Human Rights Committee
NYWBA Children's Rights and Issues Committee
NYC Criminal Court Gender Fairness Committee
NY Criminal Bar Association
National Association of Women Judges

present

"Human Trafficking: Stemming the Tide"

How trafficking victims are identified, protocols of NYPD Vice Enforcement, services offered to victims, alternatives to incarceration. Program will be geared to the judiciary, public defense organizations and practitioners.

Moderator:

Hon. Lisa Sokoloff

New York City Civil Court Judge

Speakers:

Kate Mogulescu

Supervising Attorney, The Legal Aid Society, Criminal Defense Practice; Founder, Legal Aid Society Trafficking Victims Advocacy Project

John Temple

*Attorney-in-Charge, Human Trafficking Program,
New York County District Attorney's Office*

Lori Cohen

Director, Anti-trafficking Initiative, Sanctuary for Families

Miriam Goodman

*Coordinator of Trafficking Programs
at the Center for Court Innovation (CCI);
Former Clinical Director at Midtown Community Court*

Anthony Favale

NYPD Vice Enforcement Division Coordinator

Stephen De Luca

Attorney and Advocate for Trafficking Awareness

Date: Monday, May 19, 2014

Time: 5:30 p.m.

Location: 500 Pearl Street, NYC

CLE: 2 Professional Practice Credits¹

Cost: FREE

RSVP: forms.nywba.org/HumanTraffickingCLE

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**NYWBA Elder Law and Disabilities
Committee is proud to present**
***"Counsel to Alleged Incapacitated
Persons in Article 81 Proceedings"***

featuring

Lisa Herman, Esq.

*Deputy Chief Attorney, Mental Hygiene Legal Services,
Appellate Division of the Supreme Court, Second Dep't*

Date: May 1, 2014

Time: 6:00 to 7:15 p.m.

Location: Newman Ferrara LLP
1250 Broadway, 27th Fl., NYC

Cost: FREE – Current and Prospective Members

RSVP: Email Committee Co-Chairs at
ElderLawRSVP@nywba.org

NYWBA thanks **Newman Ferrara LLP** for hosting.

Save the Date!

***"What It's REALLY Like to Practice
Law as a Woman"***

Our annual "Summer Program" is open to law students, law school graduates, junior attorneys and legal recruiters. Hear an extraordinary panel of attorneys share their experiences in government, large firms, small firms, non-profit organizations and in-house law departments and discuss the issues that significantly affect women lawyers just entering the profession.

Date: Tuesday, July 15, 2014

Time: 6:00-7:30 p.m. – Program
7:30-9:00 p.m. – Networking Reception

Place: New York City Bar, 42 West 44th St., NYC
(btw. Fifth & Sixth Avenues)

Cost: No Charge

Sponsors: Law firms and other employers are asked to consider making a \$500 (Platinum) or \$250 (Gold) donation to help defray event costs. Sponsors will be acknowledged at the event, on the NYWBA website, and in the NYWBA Newsletter.)

Info: Planning is underway, and an online RSVP form will be available soon. For questions, to join the Committee planning the program, or to make a donation to support the program, contact SummerProgram@nywba.org.

"LUNCH WITH A JUDGE" **with Surrogate Nora S. Anderson** **by Leona Beane**

On March 19, 2014, the NYWBA Trusts and Estates Committee held a **"Lunch With A Judge"** program with New York County Surrogate **Hon. Nora S. Anderson**. Surrogate Anderson welcomed members of the NYWBA in her courtroom, and discussed procedure and etiquette, the Court's rules and preferences, and other details to help practitioners improve their skills and to provide insight into how the court functions.

Judge Anderson explained that she was elected to the bench in 2009, and that prior to becoming a Surrogate Judge, she practiced as an attorney in two separate law firms, and for the Legal Aid Society. She also clerked for a judge, worked as Deputy Clerk, and served as Chief Clerk for the New York County Surrogate's Court.

In her capacity as Surrogate, Judge Anderson hears cases involving the affairs of decedents, including the probate of wills, and the administration of estates and trust proceedings. In addition, she has jurisdiction over guardianships of the person and property of infants, and adoption proceedings.

Surrogate Anderson indicated some of her preferences and 'pet peeves.' She believes it is a waste of time to fight over discovery disputes, and that attorneys should try to resolve as much as possible on their own. She also stressed that it is important to show professionalism in the courtroom, and to be prepared when you are before the Court and address the Court. She mentioned that while the Court rarely grants summary judgment motions, it may be inclined to grant partial summary judgments in appropriate circumstances.

She added that parties should refrain from sending letters to the Court complaining about their adversaries. If there are disputes that a party would like the Court to address, said party should submit a formal request in the form of a pleading. Judge Anderson also highlighted that the Surrogate Court Clerks are very good and try to settle cases at all stages. Attorneys should realize they have to either settle or go to trial, and if they opt for the latter, they must be prepared.

Surrogate Anderson was incredibly welcoming and willing to answer any and all questions posed. All of those who attended felt it was a very enlightened meeting and worthwhile experience.

Leona Beane is Co-Chair of the Trusts & Estates Committee and is a member of the Board of the NYWBA.

The Reproductive Rights & Women's Health Committee
is proud to sponsor a CLE Program

"Entering Parenthood Using Assisted Reproductive Technology (ART)"

featuring

Dr. Jeff G. Wang

Reproductive Endocrinologist,
Sher Institutes for Reproductive Medicine

Melissa B. Brisman, Esq.

Melissa B. Brisman, Esq., LLC

Diana Adams, Esq.

Managing Partner, Diana Adams Law & Mediation, PLLC

Sometimes, becoming a parent requires a little creativity. If you are thinking of using ART, want to assist clients who do, or are simply interested in this developing area, you should join us. This dynamic and exciting program will discuss current law as well as medical, policy and litigation strategies surrounding pregnancy procurement using surrogacy, IVF, and egg and sperm donation. We will also look into the effects of ART on the resulting parental status. The potential impact of the law on New Yorkers traveling in other states as parents using ART will also be addressed.

Date: Tuesday, May 20, 2014

Time: 6:30 to 8:30 p.m.

Place: Blank Rome LLP, The Chrysler Building
405 Lexington Avenue, btwn 42nd & 43rd

CLE: 2.0 CLE Credits* (0.5 Ethics; 1.5 Prof. Practice)

Cost: Free - Members**

\$50 - Non-members***

RSVP: Go to www.nywba.org/ReproductiveRights for details
and to register

Info: Email RepRtsRSVP@nywba.org

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NYWBA wishes to acknowledge the generous gift from
FOUNDER AND PAST PRESIDENT
HON. FLORENCE PERLOW SHIENTAG (1908-2009)

Her financial bequest has helped to underwrite
the cost of this newsletter and several
CLE programs mentioned herein.

It's time to RENEW your membership for 2014-2015!

The NYWBA fiscal year is June 1 to May 31, which means that the 2014-2015 membership year starts on **June 1st**. To renew, go to www.nywba.org/membership or contact our Executive Director (ED@nywba.org or 212-490-8202) to have a renewal form sent to you.

NYWBA Matrimonial and Family Law Committee

presents

"What to do about the Post-Judgment Blues"

Distinguished panelists **Hon. Matthew F. Cooper** and **Hon. Lori S. Sattler** will present a riveting discussion of the all too common post-judgment issues that plague our clients and us after settlement. You will not be disappointed. Issues concerning relocation, support modifications and changes in custody are the mainstays of the post-judgment part and suggestions as to how to draft language to avoid such applications together with tips on what your papers should include will be addressed. (No discussion of pending cases.)

Date: Wednesday, June 4, 2014, at 6:00 pm
(Attendees will not be admitted after 6:30 p.m.)

Place: Blank Rome, LLP, The Chrysler Building,
405 Lexington Ave., NYC (at 42nd St.)

Cost: Free for Members*

RSVP: This event is currently closed. Email MFrsvp@nywba.org if you have ideas for future programs or know of venues that will seat more than 50 attendees.

The Committee thanks Blank Rome, LLP for hosting.

*If you are not a current member, join or renew using our secure online membership form at www.nywba.org/Membership.

WOMEN'S BAR ASSN. OF THE STATE OF NEW YORK Annual Convention

The WBASNY Convention is a great opportunity to meet and mingle with Women's Bar members from across the state, attend first class CLEs (including those hard to find Ethics CLEs!), and celebrate as WBASNY presents its prestigious awards and installs its officers for the coming year.

The 2014 Convention will be held at the Seaview Stockton Hotel, a resort in New Jersey featuring two championship golf courses, a full service Elizabeth Arden Red Door Spa, and a satellite gallery from the Noyes Museum of Art. The hotel is just a hop, skip, and a leap from NYC and a mere 10-15 minute drive from Atlantic City.

When: June 6-8, 2014

Where: Seaview Stockton Hotel and Golf Club, Galloway, NJ

Cost: Varies depending on the package you select.

Info: For more info (or to inquire about sponsoring the convention), go to www.wbasny.org or email info@wbasny.org.

Note: See additional announcement on pages 1 & 3.

Details and registration information will be posted on NYWBA's website and in next month's newsletter.

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NYWBA Matrimonial & Family Law Committee -- "Basic Tax Issues for Matrimonial Lawyers-Part 2"

by Naomi M.S. Silkowitz

On March 5, 2014, members of the NYWBA Matrimonial & Family Law Committee reconvened for the second part of an invaluable two-part CLE on basic tax issues and their implications on matrimonial cases. **Honorable Jacqueline W. Silberman**, a partner at Blank Rome LLP, **Joan Lipton** and **Stacy A. Statkus** of ParenteBeard, and **Heidi Tallentire, Esq.**, of Blank Rome LLP lead this thought-provoking segment. Committee Co-Chair, **Virginia A. LoPreto, Esq.**, organized and hosted the event, held at Blank Rome LLP.

The event focused on complex, irregular incomes of spouses in matrimonial actions and how to differentiate the components of each party's tax returns. These issues are ultimately the key to correctly compute spousal support and maintenance awards. Ms. Lipton, a forensic accountant, discussed the importance and necessity of analyzing the earnings statement of a party's tax return to better understand how "wages, salaries, tips, etc." are derived. Wages may be comprised of base salary, cash bonuses, dividends on unvested stock awarded in prior years, income from vested deferred compensation awards and the sale of stock, among other things. One must take into account pre-tax deductions, such as dental, medical and 401(k), which are subtracted from gross wages in order to determine what the true "wages" may be.

At the event, speakers stressed the importance of analyzing a spouse's K-1 Schedule tax form since this may reveal additional income, including undistributed income. For instance, where one spouse is a partner of a professional firm, he or she will generally earn an undistributed income. In addition, reviewing the K-1 Schedule tax form will expose any capital funds.

A prevalent income issue that is difficult and tricky to detect is in cash businesses where there are no paper trails. Ms. Lipton emphasized that the spouse who is not the cash-based business owner can prevail by directing the court's attention to household expenses. The spouse can argue that household expenses demonstrate a certain amount of income, even where there are no checks to confirm payment thereof. The logical inference is that these expenses were paid with cash. Ms. Lipton further noted that where cash businesses are involved, parties may seriously consider settling rather than going to trial.

Attendees further discussed issues pertaining to enhanced earning capacity valuations, where one spouse obtained an advanced degree or license during the course of the marriage. Discussion leaders explained that there are many factors used to compute a spouse's enhanced earning capacity. Typically however, the court will subtract the baseline salary from the top line salary. Ms. Tallentire explained a recent judicial trend to lower the non-degree/license holding spouse's award in connection with the enhanced earning capacity of the degree/license-holding spouse.

At the end of the event, speakers stressed that the Court tends to look at the entire income history of each party throughout the

The New York Women's Bar Association Litigation Committee

Presents

"Mastering the Art of Deposition: Deposition Techniques for Lay and Expert Witnesses"

featuring

Anthony H. Gair

Gair, Gair, Conason, Steigman, Mackauf, Bloom & Rubinowitz

A well taken deposition can make or break a case. Please join us for an opportunity to learn from one of the country's preeminent trial attorneys. **Tony Gair**, a longtime supporter of the NYWBA, will share his wealth of knowledge and expertise on this important topic. It promises to be an informative and entertaining evening. Bring your questions!

Date: Thursday June 26, 2014
Time: 6:00 to 8:00 p.m.
Location: New York County Civil Courthouse
111 Centre Street, Room 107
CLE: CLE Credits pending*
Cost: Free - Members**
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marriage when awarding spousal support and maintenance. This includes factoring in dramatic increases and/or decreases in earnings and considering any trends and/or anomalies. Overall, the event served as a significant reminder that attorneys cannot just analyze the parties' respective tax returns to calculate income, but must investigate all aspects of income to obtain an optimal decision regarding spousal support and maintenance awards.

The Committee would like to thank the speakers as well as Blank Rome LLP for hosting the event.

Naomi M.S. Silkowitz is an associate at Burger & Green LLP, where she practices matrimonial and family law. She is a member of the NYWBA Matrimonial & Family Law Committee, NYSBA Family Law Section and NYCBA.

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