



WWBA news

Westchester Women's Bar Association

February 2009

www.wwbany.org

Obtaining a Military Stay for Your Client on Active Duty in the Military and Deployed and/or Stationed Overseas

Leicia Grant, Esq.

Hodges, Walsh & Slater, LLP recently had the opportunity to assist a client in obtaining a Military Stay so that he could simultaneously serve his country while maintaining his rights as an American to be present and offer testimony at his trial. Our client is an officer in the United States Army who is currently deployed to the Middle East. He is also a defendant in a personal injury action arising from a motor vehicle accident that was scheduled to go to trial at the same time that he was scheduled to be stationed and subsequently deployed overseas. To preserve our client's right to be present at his trial and simultaneously serve his country, and to prevent the inequity and prejudice that would result were he absent from his trial solely due to the fact that he was deployed while on active duty in the United States Army, we made a motion for a Military Stay under New York Military Law § 304. The motion was granted, and the matter is currently stayed while our client fulfills his service obligation in Iraq.

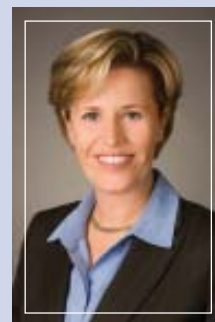
NY Mil Law § 304 states, in pertinent part:

"Any action or proceeding ... in which a person in military service is involved as a party, ... shall, on application ... be stayed as provided in this act, unless, in the opinion of the court or adjudicatory or licensing agency, the ability of plaintiff to prosecute the action, or the defendant to conduct his defense, or in any adjudicatory or licensing proceeding the ability of the party to represent his interest, is not materially affected by reason of his military service." NY Mil Law § 304 (2008).

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► PRESIDENT'S MESSAGE

How's that New Year's resolution going? Yeah, me too. Well, if you do one thing for your health this month, think about attending the Go Red For Women luncheon on February 13th. According to the American Heart Association, coronary heart disease is the #1 killer, and stroke the #2 killer of women over the age of 25. Please dedicate some time this month to learning how to improve your heart health.



The WWBA annual Directory of members will continue to be included as a benefit to your membership. In these tough economic times every bit of networking counts. The Directory is a great way to find referral sources and to make your contact information available for potential sources of business. Please take a moment to review the enclosed Subscription Agreement. Each year, our dedicated and generous sponsors advertise in the Directory, helping to pay the costs of publishing. If you know any company interested in networking with the WWBA, please pass along

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► SAVE THE DATE

Westchester Women's Bar Association

ANNUAL DINNER

June 17, 2009

The WWBA Invites you to attend its Annual Dinner at the Mamaroneck Beach & Yacht Club. Details will follow soon.

Souvenir Journal Advertisements are available. Please contact Lisa Bluestein at (914) 276-3935 or wwbadinner@optonline.net for more information.

▶ WWBA Member Newsletter



FEBRUARY 2009

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Holiday Party/Crafts	Beth Willensky		Mary Beth Morrissey

President's Message

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this opportunity to them. Finally, as you utilize the services of our Directory sponsors throughout 2009, please be sure to tell them you appreciate their support of the WWBA.

The end of January brought final certification of the WWBA membership numbers. As of this writing I am unable to report final numbers, but it does appear that we sustained membership, providing the WWBA with ten delegates to the Women's Bar of the State of New York. I am extremely proud that the WWBA remains a strong force, both locally and at the state level. Special thanks to the dedicated efforts of the Membership Committee, Jody Fay, Dina Aversano, Kristin MacKay and Katherine Sohr. ▀

Dawn

Clerk's Office Primed for Progress

On a recent Monday evening over one hundred local attorneys gathered at Hudson Valley Bank's new media center to hear Westchester County Clerk Timothy C. Idoni share how he is bringing his office into the 21st century. The event, which was co-sponsored by the New Rochelle and Westchester Women's Bar Associations, featured real-time demonstrations of various online resources provided by the office of the Westchester County Clerk.

"In this day and age, clients expect their attorneys to be able to access information online and I want to help our local attorneys meet that expectation," began Idoni, who provided a real-time tour through WestchesterClerk.com during his presentation. "And we want local attorneys to know how to take advantage of online tools such as the free index of land and legal documents," continued Idoni. The presentation also included an update on completed and future technology projects and a demonstration of the County Clerk's E-filing System for Uniform Commercial Code statements which are most commonly used to secure loans against cooperative apartment units.

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▶ Editor's Note

As I am a firm believer in "giving credit where credit is due" I would like to mention that the wonderful Susan L. Pollet was the interviewer for both the December and January interviews with Hon. Robert Spolzino and Rita K. Gilbert respectively. I apologize profusely for this omission Susan; you know how much you are valued!!

~ Lonya

▶ Making Dates and Getting Published

We welcome your submissions! The deadline for newsletter submissions is the **twelfth of the month prior to publication**. Submissions should be sent as email attachments (do not submit proposed text in the body of the email itself) to nefesh18@hotmail.com (Microsoft Word only other than flyers or photographs). Photographs must be high-resolution (150 dpi or more). Articles should be 1,000 words or fewer. Authors must spell-check, cite check and blue book all entries before submitting. Remove all pagination, headers, footers or other formatting, other than bold, underline or italics. We encourage authors to submit their photographs for publication with their submissions. Authors must include a short biographical statement with their submissions. (E.g., Lois Lane is a 2006 graduate of Pace law school and is awaiting admission to the NY bar; Jimmy Olsen is in private practice in White Plains where he concentrates on matrimonial matters).

Please **telephone** Lonya Gilbert, 2008-2009, Corresponding Secretary and Editor-in-Chief of the WWBA Newsletter, at (914) 833-5297 to schedule all WWBA sponsored or co-sponsored events, including, e.g., committee meetings, speakers, CLE programs, panels, etc. To view existing event postings first visit our website: www.wwbany.org and click on the Calendar tab. Conflicts in scheduling will be assessed on a case by case basis, with priority for early submissions.

Once you have reserved the date with Ms. Gilbert, you can submit an event form online at our website's calendar tab, which will publicize your event on both the website calendar and in the printed newsletter calendar. We will also consider event form submissions from outside organizations regarding upcoming events that may be of interest to our members.

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Members who wish to receive the newsletter electronically only should email lindasurace@wwbany.org with that request. ▀

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*Deadline for all ads is the 12th of the month prior to publication.
Call Lonya Gilbert at (914) 833-5297 for any questions regarding advertising.*

Obtaining a Military Stay for Your Client on Active Duty

from page 1

“The purpose of [§ 304] is to protect those in the military from sacrificing their rights while serving their country.” *Jusino v. New York City Housing Authority*, 255 A.D.2d 41, 46 (1st Dept. 1999). Despite the “shall” language of the statute, unless specific criteria are met a judge maintains some discretion with respect to granting or denying such motion. Case law has held that the simple fact that a party to an action is on active duty military status and is stationed overseas does not materially affect the ability of the defendant to conduct his

or her defense. *Pinkowski v. All-States Sawing and Trenching Inc.*, 290 A.D.2d 873 (3d Dept. 2002). Per the statute, the service member’s absence must materially affect the outcome of the trial.

There are several key factors that must be met in order to obtain a military stay pursuant to NY Mil Law § 304. These factors are the same regardless of whether your client is a plaintiff or defendant. First, your client must be on active duty status in the armed services and must be stationed and/or deployed overseas. NY Mil. Law § 304. Proving the client’s status and geographical location is best accomplished by producing an affidavit

of the client and the client’s commanding officer, as well as providing copies of the client’s military orders. Next, the service member’s ability to conduct his/her defense must be materially affected by his/her geographic location. The movant must give specific examples of how the client’s ability to conduct his/her defense will be materially affected due to being overseas.

There are two affidavits necessary for a successful motion for a Military Stay pursuant to § 304; one from your client and one from your client’s commanding officer. The affidavit from your client can be straightforward, and state that the client is on active duty status in the military, will be stationed and/or deployed overseas at the time of trial, does not have leave time available during the time of trial, has information pertinent to the outcome of the trial, that the outcome of the trial will be materially affected if the client is absent from the proceedings and

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“The attorney drafting the commanding officer’s affidavit must take care to emphasize the uniqueness of the client’s role within the military and must set forth the client’s specific military position and military duties.”



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Tax Deduction Can Soften the Blow of a “Madoff” Loss

L. William Fishman, Esq.

When Bernard Madoff’s house of cards recently collapsed, we quickly read how thousands of investors had trusted Madoff and lost millions of dollars - sometime hundreds of millions - in what may ultimately amount to a total loss of as much as \$50 billion dollars in the largest Ponzi scheme in 100 years. While it makes for good reading in the newspapers, when the dust settles, investors will be looking to write off their losses and obtain some relief in the form of a tax deduction.

The important question for a Madoff investor will be whether the loss will be treated as capital loss which is limited in deductibility or in a more taxpayer-favorable manner that will produce an “ordinary” loss. Described below is the basis for claiming the latter, more favorable treatment.

Capital Loss vs. Theft Loss

Ordinarily, an investor with a loss from a security transaction is required to report it as a loss from the sale or exchange of a capital asset (i.e., a “capital loss”). A capital loss is only deductible to the extent of capital gains in the same taxable year (perhaps not very likely in 2008) plus \$3,000. To the extent that a taxpayer’s capital losses for a year exceed such amount, the excess may be carried over indefinitely to future taxable years; however, the capital loss carryover expires upon the death of the taxpayer.

In the case of a worthless security, Code §165(g) provides that the loss resulting therefrom is treated as a loss from the sale or exchange, on the last day of the taxable year, of a capital

asset (again, as a capital loss).

Inasmuch as Madoff security holders may have invested, for example, \$10 or \$20 million and, in some cases, much more, such treatment would probably not produce a very useful deduction of the resulting “Madoff” loss anytime in the near future and probably not be fully deducted, at \$3,000 per year, in his lifetime.

Is it possible, then, for an investor to obtain a more favorable tax treatment? Depending on the facts and circumstances of an investor’s situation, there may very well be a much better treatment of the lost investment (and unreceived profits reported in previous years) as a theft loss under Code §165(c)(3). As a theft loss, the total amount of the loss would be deductible in the year the loss occurred or the year the loss is discovered, 2008, if there is no reasonable likelihood of recovery. A theft loss is subject to a reduction of \$100 and 10% of the investor’s adjusted gross income for the year of the loss. A theft loss is deductible to the full extent of a taxpayer’s ordinary income and may be carried back 3 years and forward 20 years.

Elements of a Theft Loss

In order for a loss to be treated as a theft loss, there must have been a felonious taking of money or property, with the intent to mislead, that is defined and punishable under a penal code of a state or federal criminal statute, or as succinctly stated the by United States Tax Court - “any criminal appropriation of another’s property to the use of the taker.” *Ander v. Commissioner*, 47 T.C. 592 (1967).

The Treasury Department

Regulations (at §1.165-8(d)) state that a theft is deemed to include but not necessarily limited to larceny, embezzlement and robbery. And, both the courts and IRS have accepted the following definition of a theft as described by the Fifth Circuit Court of Appeals in *Edwards v. Bromberg*, 232 F.2d 107, 110 (5th Cir. 1956):

“The word ‘theft’ is . . . a word of general and broad connotation, intended to cover and covering any criminal appropriation of another’s property to the use of the taker, particularly including theft by swindling, false pretenses, and any other form of guile. . . . It has been long and well established that whether a loss from theft occurs depends on the law of the jurisdic-

tion where it was sustained and that the exact nature of the crime, whether larceny or embezzlement, or obtaining money under false pretenses, swindling or any other wrongful deprivations of property of another, is of little importance so long as it amounts to theft.” BNA Portfolio No. 527-3rd, at A-105.

The IRS has provided a shorter description of when a “theft” occurs in the following language:

“ . . . to qualify as a “theft” loss within the meaning of §165(c)(3) of the Code, the taxpayer needs only to prove that his loss resulted from a taking of property that is illegal under the law

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Obtaining a Military Stay for Your Client on Active Duty

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that the client wants to be present at the trial.

The affidavit from the client's commanding officer is more complex than that of the client. The commanding officer's affidavit must describe the client's duties and responsibilities in the armed services, must explain why your client cannot be absent from the station and/or deployment at the time of the trial and must set forth that the client has no leave time available at the time of trial. The attorney drafting the commanding officer's affidavit must take care to emphasize the uniqueness of the client's role within the military and must set forth the client's specific military position and military duties. *KCF v. TLSF*, 15 Misc.3d 1119(A) (Sup Ct. Kings Cty. 2007).

Furthermore, the movant must show that there is a reason that the client cannot obtain leave during the time of the trial. *KCF*, citing *Fischer v. Keep*, 231 A.D.2d 864 (4th Dept. 1996). If there are other individuals within the military who can adequately cover the client's duties in the client's absence, that fact will weigh against your client, but is not fatal. If your client has leave available at the time of trial but there is a reason why your client might not be able to use that leave to attend the trial, that reason must be clearly set forth. The commanding officer's affidavit should also set forth the length of time that your client will be deployed and therefore unavailable to appear for trial. *Id.*

In addition to having a right to be present at his or her trial, your client has a right to be observed by the jury. In turn, the jurors should consider the appearance of a witness and the manner in which he/she gives testimony on the stand. *New York Pattern Jury Instructions 1:8*.

In the case in which we obtained a Military Stay for our client, we needed to overcome an obstacle in order to convince the court that our client's ability to defend himself would be

"[T]he moving papers must make it abundantly clear to the court that your client is not seeking immunity from suit but is merely seeking an opportunity to defend his/her own rights while serving his/her country."

materially affected were he absent from trial and therefore unable to testify. Our client has amnesia as to the events immediately before the accident, the accident itself and for several days after the accident. Nonetheless, our client has knowledge of the plaintiff from before and after the accident that would be valuable to a jury with respect to the determination of damages. Because of our client's valuable knowledge of the plaintiff, we were able to demonstrate to the court that his interests would in fact be materially affected if the jury were denied the opportunity to hear his testimony and to see and evaluate his credibility with respect to that testimony. The judge agreed that our client's ability to defend himself would be materially affected were he prevented from testifying as to damages due solely to his deployment while on active duty status in the United States Army, and granted the motion for a Military Stay. In each case where you seek a Military Stay for your client, there will likely be similar obstacles to overcome. As you would in any matter, emphasize the strength of your position in the face of any perceived weakness.

Finally, the moving papers must make it abundantly clear to the court that your client is not seeking immunity from suit but is merely seeking an opportunity to defend his/her own rights while serving his/her country. A military stay may not be granted if your client is merely seeking immunity, as the simple fact of being in the military does not render an individual immune from civil suit. *Goot v. Bd. of Education of Waterford*

Halfmoon High School, 82 A.D.2d (3d Dept. 1981).

In discussing the Soldiers' and Sailors' Civil Relief Act, the federal counterpart to NY Mil Law § 304, the Supreme Court held that the act "is always to be liberally construed to protect those who have been obliged to drop their own affairs to take up the burdens of the nation." *Boone v. Lightner*, 319 U.S. 561, 575 (1943). This principal holds true for NY Mil Law § 304. ▀



Leicia Grant, Esq.

Leicia Grant, Esq. is an Associate at the law firm of Hodges, Walsh & Slater, LLP, located in White Plains, NY. She is a Board Member of the Westchester Women's Bar Association, where she serves as co-chair of the Directory Committee and Pro-Bono Committee. Ms. Grant's practice focuses on personal injury, products liability, construction law, labor law and civil rights actions. You may contact her at lgrant@hwsllaw.com.



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(to be published on or about Spring, 2009)

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An Interview with Loren Glassman, Esq.

Susan L. Pollet

Archive and Historian Chair

Counsel and Director of the New York State Parent Education and Awareness Program

Q: Who or what inspired you to become a member of the Westchester Women's Bar Association (WWBA)?

A: I was first inspired to join the WWBA because my wife, Carla, was so enthusiastic about the membership and the dynamic nature of the organization. Many of the attorneys in the matrimonial field with whom I worked on a frequent basis were also active members, among them, Karen Bell, Kathleen Donelli and Lucille Oppenheim. Friends practicing in other areas of law were also active members of the WWBA, including Lucille Fontana, Jane Gould and Marilyn Reader. I found WWBA members to be welcoming, and I saw that people willing to play an active role were given the opportunity to make real contributions to the WWBA and to the profession.

Q: How long have you been a member of the WWBA?

A: I believe I joined in 1993.

Q. In which committees and activities have you been engaged, and why?

A: I have been most active on the Judicial Screening Committee, which I first joined during Susan Pollet's term as President. I have chaired or co-chaired the Judicial Screening Committee since 2000. The Judicial Screening Committee interviews candidates running for the Supreme Court in the Ninth Judicial District, and for County Court, Surrogate's Court and Family Court in Westchester. The Committee rates the candidates on qualities such as their knowledge of the law, judicial temperament and their stand on issues of importance to women. The ratings are published for our members and for the public. Judicial Screening presents an opportunity for the Association to perform an important role in the larger community. Most county residents have little or no contact with judges, and because

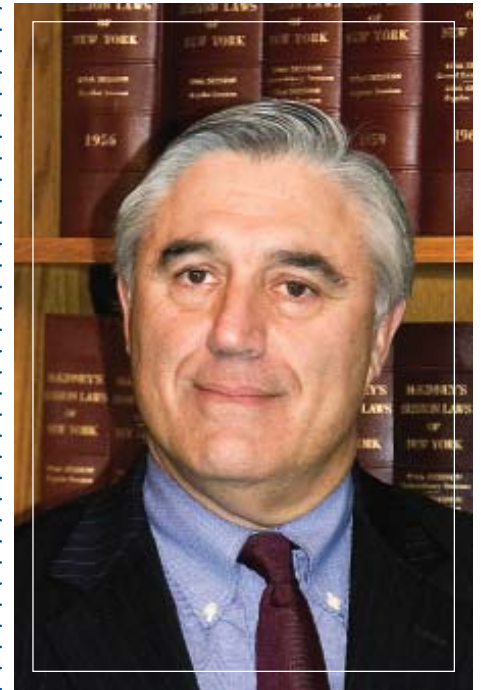
judges are not permitted to campaign in the same manner as candidates for other political offices, there are few ways for voters to make a knowledgeable choice among candidates. The evaluations published by the WWBA as well as other bar associations are just about all the public has to rely upon. My fellow Committee members and I take our responsibilities very seriously, and we believe the undertaking is more than worth the time and effort it involves. I have also served as a Director-at-Large on the WWBA Board for three years, and I am grateful for the opportunity to work with such an active and dedicated group of people.

Q: Why should a male join the WWBA?

A: Men should join the WWBA for the same reasons they would join any other bar association. Members can participate in ways that benefit themselves, such as networking and pursuing roles in leadership. Members are also offered opportunities to participate in programs which benefit the legal profession, such as teaching a CLE course and mentoring new members. Finally, members may participate in programs which benefit the larger community, such as judicial screening or in educating non-lawyers about the law, the courts and the legal profession. The focus of the WWBA on issues of special interest to women does not, in any way, exclude men. Women's issues are among the most important in creating more stable families, better communities and in extending constitutional rights to all members of our society. In short, women's issues are people's issues.

Q: As the husband of a past WWBA President, Carla Glassman, what role did you play as "First Man" or "First Dude" during that period of time?

A: When Carla asked me for my advice, I offered my experience and opinions. Much more often, though, lending support meant just staying out of Carla's way so she could do what she needed to do. I am proud of Carla and the role she played in the growth of the WWBA. With the help of the Board and other active members, she was able to initiate many new programs which have continued to thrive since she left office. Among those programs are the Westchester Women's



Loren Glassman, Esq.

Bar Association Foundation, the Past Presidents' Committee and programs emphasizing economic opportunities for women.

Q: Do you think that other men should join the WWBA, and why?

A: In addition to what I have said, I will add that the WWBA gives all of its' members, men and women, an opportunity to advance in leadership roles more quickly than any of the larger bar associations seem willing to do. There always seems to be a pool of fresh talent and of people willing and able to step up to the plate, and these people are rewarded with the opportunity to contribute and lead as they are able to do.

Q: What are your fondest memories of your involvement with the WWBA?

A: I'd like to think that some of my fondest memories are yet to be formed. What I have enjoyed most as "first man" were the opportunities to learn about the WWBA and its members. Aside from the "first man" experience, the annual June dinners have been among the best professional social events I have attended. Many of the CLE classes offered by the WWBA have been fabulous. Finally, working with the Judicial Screening Committee and its dedicated members will always provide good memories. ▀

Tax Deduction Can Soften the Blow of a “Madoff” Loss

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of the state where it occurred, and that the taking was done with criminal intent.” Rev. Rul. 72-112, 1972-1 C.B. 60. BNA Portfolio No. 527-3rd, at A-106.

In 1965, the Tax Court allowed a theft loss deduction in a tax avoidance scheme involving U. S. Treasury Notes and Bonds (which turned out to be a sham) because the promoter swindled the taxpayers. The taxpayers were found to have parted with their money to buy an interest in the scheme only because they relied on the promoter’s false representations. *Nichols v. Commissioner*, 43 T.C. 842 (nonacq.) (1965). Fedreal Tax Coordinator 2d, M-2112.

In 2008, the IRS Chief Counsel favorably concluded, in Chief Counsel Advice 200811016, that taxpayers’ losses incurred after a long-time lending business (Corp. X) began writing sub-prime mortgages following its acquisition of a mortgage lender (Corp. Y) were connected to a theft. Although Corp. X continued to exist, its direct lending activities were curtailed when the market for high-risk mortgages crashed. Corp. X loaned most of the proceeds from its borrowing to Corp. Y which had suffered significant losses and needed the cash from Corp. X for operating expenses. Insiders’ statements, including the annual prospectus issued to investors, downplayed the true financial difficulties of Corp. X - it was represented as a solvent enterprise engaged in the mortgage business on its own behalf while in fact it existed only to raise capital for Corp. Y. Corp. X treated loans to Corp. Y as assets at face value; and Corp. Y’s balance sheet, which would

“[A] theft loss is deductible for the year the loss occurred or the year that the loss is discovered so long as there is no reasonable likelihood of recovery in that year. Whether there is a ‘reasonable likelihood of recovery’ depends on the taxpayer’s particular facts and circumstances”

have shown its insolvency, was not disclosed. Finally, there were securities violations cases and an insider was indicted on criminal charges in which a misappropriation of property was an element of the crime. Federal Tax Coordinator 2d M-2108.

In light of the facts and conclusions of the cases discussed above and the Chief Counsel’s Advice, it would seem, based on what we know from the media’s reports and depending on an investor’s particular facts and circumstances, that the Madoff investors should have a very strong position for claiming theft loss deductions (instead of capital losses) pursuant to Code §165(c)(3).

Year of the Theft Loss Deduction

As stated above, a theft loss is deductible for the year the loss occurred or the year that the loss is discovered so long as there is no reasonable likelihood of recovery in that year. Whether there is a “reasonable likelihood of recovery” depends on the taxpayer’s

particular facts and circumstances, such as his/her participation in a lawsuit, claims made with the SEC or Securities Investor Protection Corp. (which may be called upon to cover part of an investor’s loss) and, of course, the facts that develop over the next few months in connection with the case of Bernard L. Madoff and Bernard L. Madoff Investment Securities, LLC.

However, note that a theft loss deduction is barred in the year a reasonable prospect of reimbursement exists *only to the extent* of the potential reimbursement. If the theft loss exceeds the claim for recovery, or the amount of the reasonable prospect of recovery, the excess is currently deductible. *Ramsay Scarlett & Co. v. Commissioner*, 61 T.C. 795 (1974) aff’d 521 F.2d 786 (4th Cir. 1975).

Additional Issues

In addition to the matters discussed above, there are plenty of other issues that will affect a taxpayer’s deduction of his/her Madoff losses. As always, the outcome of

these issues will be affected by the particular facts and circumstances of each individual. Some of those issues are:

■ Whether the loss can be deducted as an “ordinary” loss under §165(c)(2) as a loss from a transaction entered into for profit? Such treatment can avoid the 10% diminution application to a theft loss deduction.

■ Should the taxpayer file amended returns for the previous three taxable years? For example, if the taxpayer received a 1099 for 2005 for interest and/or dividends and reported the income although it was never received, should he/she file an amended return or treat the “phantom” income as an addition to basis, deductible with the original investment for 2008 or a subsequent taxable year?

■ If the deduction produces a net operating loss, it may be carried back three years and forward 20 years. Should the taxpayer make an irrevocable waiver of the carryback period?

■ Were management fees properly treated on past years’ returns?

■ Were any funds received by the taxpayer and, if so, how should they be treated – as return of capital or as income? ■

Bill Fishman is a former Senior Trial Attorney, Chief Counsel Office of the IRS. Bill currently practices in White Plains, NY; his practice includes income tax planning for individuals, businesses and tax exempt entities, estate planning, and representing taxpayers in tax disputes and litigation with the IRS and state and local tax agencies. His phone number is (914) 946-3700.

▶ Chapter News and Announcements

Classifieds

□ Dynamic and rapidly growing litigation firm with offices across New York, New Jersey, Pennsylvania and Connecticut and a national practice seeks an attorney in its White Plains office. Candidate must have 3-10 years of complex litigation, including products liability experience. This position offers a very competitive salary, bonuses, and a full benefits package. Send resume with salary history and requirements to Goldberg Segalla LLP located at 665 Main Street, Suite 400, Buffalo, NY 14203, attn: Heather Pudlewski, fax 716.566.5406, or e-mail resumes@goldbergsegalla.com.

□ Sublet 1-3 offices in plush professional suite in downtown White Plains, walking distance to courts and train. Includes reception area, with meet and greet services. Access to law library, conference rooms, secretarial area and kitchen. Parking available. \$900.00 - \$1,400.00 depending on special requirements. Reply to Andrew Greene (914) 948-4800 or e-mail at ag@gzlaws.com. ▶

Announcements & Notes on Members

□ Patricia Bave-Planell is pleased to announce that starting February 2, 2009 she will be joining the firm of Marcus, Ollman & Kommer, LLP, 145 Huguenot Street, Suite 402, New Rochelle, New York 10801. ▶

2008-2009 WWBA Directory Ads *Sponsorship Opportunities Available*

We are currently accepting sponsorship ads for our upcoming Membership Directory. Please take a moment to review the Subscription Agreement flyer (on page 7) and the sponsorship options available. You can choose the ad size or sponsorship package that best suits your business needs. Reserve your ad space now by returning the Subscription Agreement and camera-ready artwork, along with your check, payable to the Westchester Women's Bar Association, by March 2, 2009. Your support of the WWBA is very much appreciated. Please do not hesitate to contact Catherine Cotter at (914) 413-2567 or at cec1105@optonline.net if you have any questions or need any additional information. ▶

Clerk's Office Primed for Progress

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County Clerk Idoni has also presented to the Mount Vernon, Yonkers and Westchester County Bar Associations. The Office of the Westchester County Clerk is located at 110 Dr. Martin Luther King Jr. Blvd. in White Plains and is open between the hours of 8:00 a.m. and 5:45 p.m., Monday through Friday, excluding legal holidays. For more information, please call 995-3080 or visit www.westchesterclerk.com. ▶

▶ Committee Activities

Family, Children & the Courts and Matrimonial

The Family, Children & the Courts Committee and the Matrimonial Committee are having a "brown bag" lunch program on March 25, 2009 from 12:30-2:30pm at the Westchester County Courthouse, 9th Floor Conf. Room entitled "Examination of Forensic Experts: An Evidentiary Approach." This program will be presented by Timothy M. Tippins, Esq. While there is no charge for the meeting a \$20 donation to the Westchester Women's Bar Association Foundation is suggested. Space is exceedingly limited! Please R.S.V.P. by March 15th, 2009 to Shari R. Gordon, Esq. 914-962-2722 or email to shari@srgesq.com ▶

▶ Become a New Member Today

The advantages of joining the Westchester Women's Bar Association are countless. We were founded in 1974, and are dedicated to promoting justice in the study, practice and application of law. Our diverse membership includes women and men who are attorneys, judges, law professors, public officials and public employees.

When you join the Westchester Women's Bar Association, you automatically become a member of the Women's Bar Association of the State of New York (WBASNY), at no additional cost. WBASNY is comprised of sixteen chapters across the state with approximately 3,000 members. More professional and personal benefits include:

Invaluable networking opportunities

Unlimited information resources

CLE programs

Seminars and lectures on timely legal issues

Attorney support systems

Legal advocacy on significant issues

Participation in various and diverse committees

Involvement in the Westchester County judicial process

Programs for new members and newly admitted attorneys

Membership directory cross-referenced by practice area

Information on professional opportunities

Friendship and fun

To join immediately, or for more information, call (914) 347-3662 or see our website at www.wwbany.org. ♦

▶ February Practice Management Tip

Good is Better Than Best When it Comes to Planning

I've recently become a fan of Harry Beckwith, author of *Selling the Invisible* and *What Clients Love*, among others. His books are practical and easy to read. *Selling the Invisible* is all about selling services-which is exactly what lawyers do. As I was reading, one of the things that struck me in the section on planning was his comment about "perfect" planning.

In my consulting practice, I've worked with many lawyers who fall victim to what I call "analysis paralysis" and the perfectionism that often accompanies it. Those two elements are responsible for stalling many a lawyer or law firm and

preventing them from progressing in their practice.

As Beckwith says, services providers can become paralyzed by their desire for excellence. Lawyers are the perfect example. Beckwith suggests ranking plans as follows: (1) Very good; (2) Good; (3) Best; (4) Not good; (5) Truly awful.

Why? Because getting to best usually gets complicated. There are too many different definitions of best, and it takes too long to come to an agreement on best-not to mention that actually achieving it once you agree on what it is becomes a problem in itself and often requires sacrifices in other

areas that you might not be prepared to make.

As Beckwith says, "Don't let perfect ruin good."

Is your perfectionism stopping you from moving ahead on your plans? ▶

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This month's Practice Management Tip was provided by Allison Shields, the founder and President of Legal Ease Consulting, Inc., a consulting firm that helps lawyers create productive, profitable and enjoyable practices. Her website is: www.LawyerMeltdown.com and visit www.LegalEaseConsulting.com for her blog and for more information about how to improve your practice.

▶ Westchester Women's Bar Association New Members

The Westchester Women's Bar Association proudly welcomes our newest members:

LAURA J. BABCOCK, ESQ.

MICKIE BOTTIGLIERI

RUTH COLON, ESQ.,

LORI FREUDENBERGER, ESQ.

ELIZAVETA KOROTKOVA

LARRAINE MOHR, ESQ.

CAROL NEIDITCH, ESQ.

DIVINA
PABALATE-INCHOCO, ESQ.

KIMBERLY SHEEHAN, ESQ.

ANNE STANLEY, ESQ.

JENNIFER TURCHETTA

▶ WWBA Schedule of Upcoming Events

COMMITTEE	DATE/TIME	PLACE	TOPIC	RSVP
Trusts and Estates and Taxation Committees of the WWBA & Taxation and the Corporate & Commercial Law Committees of the WCBA	2/3/09 Light Supper and Meeting 5:30-8:00 \$25.00 for WWBA and WCBA members \$40.00 for non-members	Bleakley Platt and Schmidt 1 North Lexington Ave. White Plains, NY	“Choice of Entity: Income Tax, Estate Tax and Related Issues when Choosing or Planning for a Business Entity”	Eileen Baxter at (914) 761-3707 ext 13 or cle@wsbany.org
WWBA Board Meeting	2/4/09 Supper & Meeting 5:30-7:30 pm	BNY Mellon 701 Westchester Ave White Plains, NY	Board Meeting	Dawn Arnold (914) 381-7400 or president@wwbany.org
Education Committee	2/11/09 Light Dinner and Meeting \$10.00 charge	Rattet Pasternak & Gordon-Oliver LLP 550 Mamaroneck Ave. Suite 510 Harrison, NY 10528	Roundtable Discussion: New Issues in Education Law Including Special Education	Julie P. Passman, Esq. (914) 253-8804 or passmanspecial@aol.com
WWBA Board Meeting	3/4/09 Supper & Meeting 5:30-7:30 pm	BNY Mellon 701 Westchester Ave. White Plains, NY	Board Meeting	Dawn Arnold (914) 381-7400 or president@wwbany.org
Families, Children & the Courts Committee and Matrimonial Committee	3/25/09 12:30-2:30 pm Brown Bag Lunch No Charge but \$20.00 Suggested donation to the WWBA Foundation	Westchester County Courthouse 9 th Fl Conference Room	“Examination of Forensic Experts, An Evidentiary Approach”	Shari R. Gordon Esq. (914) 962-2722 or Shari@Srgesq.com No later than March 15 th , Space is limited.
Families, Children & the Courts Committee and Matrimonial Committee	4/2/09 12:30-2:00 pm Brown Bag Lunch	Westchester County Courthouse 9 th Fl Conference Room	Topic TBD	Alayne Katz at emma@alaynekatzlaw.com

▶ Other Upcoming Events

American Heart Association Go Red for Women	2/13/09 Luncheon	Hilton, Rye Town, Ryebrook, NY		Maria Lago maria.lago@heart.org (914) 640-3275
Interfacet, Inc. Shifting Gears: Transition Training for Lawyers	2/24/09-2/27/09	Place TBA		(914) 997-8888 info@interfacet.com

WWBA is a chapter of WBASNY which is an approved provider of CLE credit. Full and partial scholarships for CLE programs based on financial need are available. For information on the guidelines and procedures for applying, please contact the person running the program. All requests are strictly confidential. All programs are for transitional credit unless the program states otherwise.



Westchester Women's
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Elmsford, New York 10523
(914) 347-3662
www.wwbany.org

REMEMBER, YOU CAN FIND THE WBASNY WEB PAGE AT WWW.WBASNY.ORG.

PLEASE REMEMBER TO RECYCLE