

CAPITAL DISTRICT WOMEN'S BAR ASSOCIATION



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March 2008

Editors:

Cynthia A. Platt

Kathryn Lamont Teal

CDWBA MEMBER APPOINTED TO APPELLATE DIVISION THIRD DEPARTMENT



Hon. Leslie Stein was sworn in as a Justice of the New York State Appellate Division, Third Department on February 19, 2008. Judge Stein was appointed to the Appellate Division, Third Department by Governor Eliot Spitzer. Judge Stein is the fourth woman to sit on the court. Preceding her were retired Justice Mikoll and Justice Graffeo, now sitting on the New York State Court of Appeals. Hon. Karen Peters, a member of the Mid-Hudson Chapter of the Women's Bar Association of the State of New York, was re-elected to the Appellate Division, Third Department in 2006.

Justice Stein is a long-time member of the CDWBA and a former president (1993-1994). Judge Stein also served as a WBASNY delegate for many years and chaired numerous WBASNY Committees. Judge Stein is a recipient of both CDWBA's Distinguished Member Award and WBASNY's Marilyn R. Menge Award. In 2007, Judge Stein was chosen to receive Albany Law School's Kate Stoneman Day Award.

(continued on page 4)

PRESIDENT'S MESSAGE

"The political pipeline theorem"



We all have our favorite heroines to celebrate during women's history month, and it is certainly an apt time to consider the historical contributions of women lawyers to our society. Given that the cross roads of diversity meet at the point of progression for women and minorities, it is also

a good time to pause and soak in the possibilities that lie before us and our daughters as we celebrate the emerging reality that the successful election of two of the three remaining viable presidential candidates would present political, social milestones of historic proportions that may influence the status of women throughout the world. What an exciting choice! Win or lose, politics for women and all people of color will never be the same, with the stereotypes of unelectability now proven to be false premises for political selection. So while we think back on the contributions women generally, and women lawyers in particular, have made to our society this month, let's not overlook the fact that we are in fact making history- in real time- in a way that will change the political and social landscape forever.

As lawyers, I have always believed we play a special role in this wave of change and the shifting of political paradigms. In fact there is a school of thought that links the success of women as lawyers directly to the success of women in politics. It has always been the case historically in this country that the legal profession provides the largest and most direct pipeline of candidates to the political process, particularly at higher levels of office. It is no coincidence that all three of the current leading

(continued on page 5)



The Legal Project

Pro Bono Corner March 2008

Lisa A. Frisch, Executive Director

New York State Funding for Civil Legal Services Programs

You might recall that last year we were literally dancing in the streets because for the very first time in the history of this state, there was funding provided for civil legal services in the Executive Budget. Through the joint efforts of the Judiciary, Executive and the Legislature, a total of \$15.85 million statewide for the provision of civil legal services was provided to programs statewide. The state grants that our program has been provided since 2005 have made a tremendous difference in giving us a stable base of funding that we have been able to depend on to help support our domestic violence program.

Last year, we finally felt that we could take a breath, and our programs would have the stability that we all need to operate most effectively. Being constantly worried about funding only takes away from our ability to do effective program planning, and certainly does not help in terms of meeting the constantly rising needs of the poor and working poor in need of civil legal help. Given the fact that as a state, we are still failing to meet at least 80% of the civil legal needs of those who cannot afford an attorney, these funds were a step in the right direction in terms of state support for our work.

Unfortunately, given the budget deficit facing the state, the Executive has proposed to reduce the state funding from just over \$15.5 million to \$1 million, instead providing the IOLA Fund with the appropriation authority that will allow IOLA to spend up to \$72 million if in fact the fund earns that much in the coming year. As you know, the IOLA Fund comes from special interest bearing lawyer accounts, and provides grants to civil legal services programs across the state. This \$72 million is an “authority” to spend, not an actual appropriation of funding. Essentially, the Governor believes that the hoped for rise in IOLA

funds will make up for this drastic cut in the state budget. Although we applaud the Governor, IOLA and the participating banks for working to make the interest rates more comparable for the IOLA accounts, there are a number of serious concerns about this plan, not the least of which is the state of the economy, and the recent cuts in the interest rates, which is already driving down rates in such funds in other states. This particularly impacts us at The Legal Project as we do not and have never received IOLA funding and would be left with *no base funding at all under this plan*. Given the current grant cycle, even the programs that have received IOLA grants will not have the opportunity to apply for additional funds to cover this gap until next year.

To ensure continuity of services and to maintain the state’s commitment to access to justice, it is essential that the Governor and the Legislature restore the state funding that provides core support for civil legal services programs. Given the historic underfunding of civil legal services in this state, we believe there is ample reason to ask for the full \$15.85 million be restored to the budget. Certainly, it is more than reasonable to ask the Legislature to *minimally* restore its traditional funding for civil legal services, including:

- \$4.6 million in general operating support through the Department of State budget;
- \$2 million from the Legal Services Assistance Fund distributed by the Division of Criminal Justice Services; and
- \$1.25 million for the provision of domestic violence related services.

To date, with the leadership of Assemblywoman Helene Weinstein, all of our local representatives in the Assembly Majority are supporting this restoration. It will make a difference if you take a few minutes to contact your local Legislators to lend your support to their efforts in what promises to be a challenging budget negotiation. Sample letters that you can use are available by contacting Lisa at lfrisch@legalproject.org. Thank you in advance!

Want to Volunteer Your Time But You Don't Have Much Time?

Are you an attorney interested in pro bono work, but feel like you don't have the time? Are you, or do you know, a prospective or current law student, intern, or paralegal, who wants to become more involved in the community? The Legal Project is in desperate need for volunteers to assist with our legal clinic program; a high-impact but low time-commitment service that provides free legal advice to the people of the Capital District. This program plays a vital role in ensuring that free, reliable legal advice and information is available to those who need it most, and, as a time commitment of only two evening hours per month, is easily incorporable into the schedule of even the busiest of legal professionals.

Every month, in a variety of locations around the Capital District, The Legal Project provides free, half-hour consultations with attorneys in a wide spectrum of legal fields. Last year, the legal clinic program served approximately five hundred people, from the Capital District and beyond--and all through of the generosity of our extraordinary volunteer attorneys, a handful of clinic coordinators, and our location providers!

Unfortunately, over the last few months, we have lost a number of both our lawyer and non-lawyer volunteers due to unavoidable schedule conflicts, personnel relocations, and other complications. This has put somewhat of a strain on the program's ability to provide assistance in a timely manner, which is quite important as many of our callers are facing imminent legal problems. In order to maintain the efficacy of this vital program, The Legal Project is in great need of anyone interested in volunteering for a wonderful cause. This is a convenient and rewarding volunteer opportunity and attorneys of any legal specialty are always welcome, as is anyone who would be willing to help with on-site clinic coordination – just ask for Kyle at The Legal Project, and we'll be happy to help you get started in this great program!

Thank you for volunteering in January!

Domestic Violence Legal Connection

Nicole Helmer
Kelly Malloy-Pogoda
Jessica Norgrove

AHAA

Tubosun Osafisan

Bankruptcy

Christian Dribusch

Legally Speaking

Barrett Mack
Steve Levy

Albany Public Library

Janet Axelrod
Melissa Latino
Ron Orlando
Laura Hoffman
Marcia Roth, Coordinator

YWCA of Schenectady

Barbara King
Laura Silva
Dana Eckhardt, Coordinator

Mechanicville Area Community Services Center

Anne Reynolds Copps
Casey Copps, Coordinator

Unity House

Nancy Harding
Thomas Kenney
Jill Nagy
Abe Bolgatz, Coordinator

Albany Housing Authority

Katherine Levitan
Margaret Vella
Kyle Smith, Coordinator

Equinox

David Levy
Joanne Sternheimer
Kyle Smith, Coordinator

Saratoga Prevention Council

Linda Taverni
Laura Hoffman
Herb and Shirley Gordon, Coordinators

Small Business

Nancy DeLain

Wills & Estates

Christine Galvin
The Law Firm of Lavelle & Finn

SAVE THE DATE

*13th Annual Pro Bono Reception at the NYS Museum –
Thursday, October 23, 2008*

**WE SURPASSED OUR GOAL -
OVER 300 MEMBERS MEMBERS
BY JANUARY 31st!**

We crossed the threshold! Thanks to the recruitment efforts of our board members, our existing members, and our new members, we are a bigger, better and stronger organization! Our voice in our state-wide organization, WBASNY, will be a little louder in the future. We now qualify for six delegates on the WBASNY Board for the 2008-2009 year. Additionally, we will have a greater weighted vote on the WBASNY Nomination Committee. Of the 18 local WBASNY chapters across New York State, CDWBA currently ranks fourth in size behind Westchester, New York and Nassau.

Over three hundred members - 300+ colleagues with whom you can discuss substantive legal questions; 300+ caring attorneys who provide pro bono legal services to the citizens of the Capital Region; 300+ mentors to guide you along your career path and up the ladder; 300+ voices to call out for legislative reform; 300+ networking connections to improve your business; 300+ friends to lean-on; 300+ members for any potential reason you can think of!

Of course - the next goal is 350. Keep spreading the word about the benefits of CDWBA membership!

NEW CDWBA MEMBERS

We are pleased to welcome the following **NEW MEMBERS**:

Michelle A. Crew, Esq.
NYS DEC

55 Park Avenue #2, Albany, NY 12203
518 426 5039
Environmental

Phyllis A. Erikson, Esq.
Nassau, NY 12123-3327

*Administrative Law/Regulatory, Family,
Corporate/Commercial, Real Estate,
Wills/Trusts/Estates*

Alita Giuda, Esq.

Gilberti Sinziano, Heintz & Smith, PC
111 Washington Avenue, Suite 600,
Albany, NY 12211
518 476 2001

Environmental, Land Use/Zoning/Condemnation

Erin O'Grady-Parent, Esq.
NYS Education Dept.

89 Washington Avenue, Room 112
Albany, NY 12234
518 474 8864

*Administrative Law/Regulatory, Education,
Government*

Oksana M. Ludd, Esq.

Hiscock & Barclay LLP
50 Beaver Street, Albany, NY 12207
518 429 4294

Corporate/commercial, real estate

Shanon Vollmer, Esq.

MVP Healthcare, 625 State Street
Schenectady, NY 12305

Danielle D. Weatherby, Esq.

Whiteman Osterman & Hanna LLP
One Commerce Plaza, 19th Floor
Albany, NY 12260
518 487 7692

*Education, Labor & Employment, Litigation
(Civil/Commercial)*

Jennifer G. Sober, Esq.

Law Offices of Jennifer G. Sober
100 State Street, Suite 920, Albany, NY 12207-1800
518 436 5794
Criminal

Appellate Division Appointment (con't from pg 1)

Judge Stein also has a long history of involvement in the New York State Bar Association and the Albany County Bar Association. She has also been active in a number of other professional and civic organizations. She was the Secretary-Treasurer of the New York State Association of City Court Judges, sits on the Board of the New York Association of Women Judges, and is a founding member of the New York State Judicial Institute on Professionalism in the Law. In addition, she chaired the Third Judicial District Gender Fairness Committee from 2001 - 2005 and has been appointed to the New York State Bar Association Task Force on Increasing Diversity in the Judiciary. Justice Stein has lectured and developed curricula for continuing legal education of attorneys and judges on a variety of topics.

Justice Stein is a graduate of Macalester College and Albany Law School. Justice Stein began her legal career as the law clerk to the Schenectady County Family Court Judges. She then became associated with the Albany law firm of McNamee, Lochner, Titus & Williams, P.C., where she practiced matrimonial and family law, and became a partner in the firm. While a practicing attorney, Justice Stein was elected a Fellow of the American Academy of Matrimonial Lawyers. Before her election to the New York State Supreme Court for the Third Judicial District commencing January 2002, she was an Albany City Court Judge and an Acting Albany County Family Court Judge. Prior to her appointment to the Appellate Division, Judge Stein had been serving as the Administrative Judge of the Rensselaer County Integrated Domestic Violence Part since 2006.

democratic candidates (Clinton, Edwards and Obama) each prospered as lawyers in private practice, and transitioned to successful political careers. In fact, over 40% of our Federal legislators are lawyers, many of whom have either progressed through the gauntlet of private practice, or have served at senior levels of public practice, and gone on to successful political careers. Yet, while women have been graduating as 50% of the law school classes for nearly 20 years, we remain dramatically underrepresented in the political process, with women holding a mere 16% of the 535 seats of the House and Senate.

What is remarkable, however, is the correlation between these disappointing statistics and those describing the struggle women still face in the legal profession at large. With women representing only 17% of equity partners in law firms, and 16% of congressional seats, the symmetry between these trends is a startling clue to the far reaching impact the barriers that remain in the legal profession generally, and in private practice in particular, may be having upon the status of women generally in our society. Every time a law firm erects or maintains policies or expectations that are reflective of traditional social models that favor men in the legal workplace and force women to drop out, or be tracked by necessity to lower paying, less prestigious positions, or out of the law altogether, we lose yet another contributor to the political gene pool. If indeed the legal profession is the "farm team" for political leadership, then, with only 17% of women partners, and even fewer in leadership roles (only 10% of managing partners are women), our skewed political role may well be tied inextricably to our success as lawyers. We have come a long way, but we sure do have a long way to go, and I am ever so proud to walking with each of you on this journey as we celebrate the successes of women lawyers, judges and, yes, those brave women lawyers who are courageous enough to vie for political office and begin the long process of leading change for the sake of equality and justice from within our political process and our profession.

Linda Clark

CDWBA MEMBER NEWS

- **Catherine Hedgeman** was appointed by First Lady Silda Wall Spitzer to be part of the Young Leaders Congress (YLC), a group representing the next generation of leaders throughout the state. The YLC was created to address the state's net loss of young people and making New York a more attractive place to live, work, raise a family, and start a business. Catherine is a member of CDWBA's Board.
- **Glinnesa D. Gailliard** has received a two-year Equal Justice Fellowship funded by the Legal Aid Society of Northeastern New York and Greenberg Traurig for her "Owning is Power" program. The mission of Glinnesa's program is to assist low-income residents to obtain and maintain home ownership. Glinnesa is a 2007 Albany Law School graduate.
- **Carolyn Snyder Lemmon** has joined the law firm of Cooper, Erving & Savage, LLP as Of Counsel where she will concentrate her practice in the area of family and matrimonial law. Cooper, Erving & Savage, LLP is located at 39 North Pearl Street, Albany, New York 12207 and 1520 Crescent Road, Clifton Park, New York 12065. You may contact Carolyn at cslemmon@coopererving.com.
- **Karen E. Sosler** has been appointed a partner at the firm of Iseman, Cunningham, Riester & Hyde, LLP., 9 Thurlow Terrace, Albany, New York 12203. Karen practices in the area of Health Care Law. Karen can be reached at 462-3000, or ksosler@icrh.com.
- **Melissa Zambri** was recently named a partner at Hiscock & Barclay, 50 Beaver Street, Albany, New York 12207 ((Tel.): 429-4229). Melissa's practice focuses on Health Care Law.

With Deepest Sympathies

CDWBA sends its condolences to **Hon. Margaret Cangilos-Ruiz** on the death of her mother, Rose W. Cangilos, who passed away on February 8, 2008. For those wishing to make a contribution in Mrs. Cangilos memory, donations can be made to Community Maternity Services, 27 North Main Avenue, Albany, New York 12203, or to a charity of your choice.

2008-2009 COMMITTEE CHAIRS NEEDED

President Elect, Michelle Haskin, is looking for members to chair CDWBA's committees for 2008-2009. Anyone interested in becoming a chair, co-chair, or junior chair of any of CDWBA's committees should contact Michelle at #447-3383, or haskin@mltw.com. If you are currently chairing or co-chairing a committee and would like to continue in that position, please express that interest as well.

COOKING WITH CARMINE

On January 30, 2008, twenty-eight of our members took a brief respite in their busy week to enjoy each other's company and a scrumptious lunch at *Carmine's Restaurant*. This annual event is becoming more and more popular among our members. If you attended, you know why. Chef Carmine Spiro regaled us with his creativity, technique and charm, preparing Chicken Saltimbocca and Sweet Polenta Cake in his demonstration kitchen while our members looked on. The meal was delicious, and we all left refreshed and ready to take on the rest of the week and, perhaps, a little cooking. Look for Chef Spiro's recipes in our weekly email and on our website (www.cdwba.org). We also took a special board vote on WBASNY's proposal to make the long term planning committee a standing committee and to approve CDWBA's slate for nomination committee members. Both resolutions passed unanimously. Our 2008 Nominations Committee consists of Susan Dautel, Patty Salkin, Chris Galvin, Linda Clark and Samantha Whitney.

MEMBERSHIP HAS ITS PRIVILEGES

One of the benefits of CDWBA membership includes the opportunity to share information concerning the occurrence of significant professional and personal events with other members. Any member may submit relevant information and photographs concerning such events, including but not limited to professional and academic achievements, changes in employment status, candidacy for elective office, marriages and births. Please submit such information to ava.charne@byfi.org

11th Annual Diversity Roundtable Discussion

Please mark your calendars and join the CDWBA Diversity and Gender Fairness Committee and Albany Law School's Office of Diversity at the 11th Annual Diversity Roundtable Discussion on **Monday, April 7th**, 5:30 to 8:00 p.m. at Albany Law School. Through panelists and audience participation, we will discuss the importance of an inclusive and diverse legal profession and explore recruitment, hiring, and retention strategies. For more information, please contact Committee Co-Chairs Hon. Helena Heath-Roland (hheath@nycap.rr.com) or Ricja Rice (ricjanyc@yahoo.com).

CDWBA CALENDAR

- Mar 4 **Legal Clinic**, Albany Library
- Mar 5 **Legal Clinic**, YWCA, Schenectady
- Mar 11 **CDWBA Board Meeting**
5:45 p.m. Legal Project, 6 Executive Park Drive
- Mar 12 **Legal Clinic**, Mechanicville and Unity House
- Mar 13 **Annual Judicial Reception**, The State Room
- Mar 13 **Legal Clinic**, South End
- Mar 20 **Dinner Me Quickly**, 5:30 p.m., note new time
- Mar 27 **Legal Clinic**, Saratoga
- Mar 27 **Legal Clinic**, Equinox
- Mar 29 **WBASNY Board of Directors
and Committee Meetings**
- Apr 1 **Legal Clinic**, Albany Public Library
- Apr 2 **Legal Clinic**, YWCA Schenectady

Please make sure to submit notices of events to ava.charne@byfi.org for publication in the newsletter, by the 15th of the month for publication the following month



Several CDWBA and WBASNY members were present at the Marriot Marquis in New York City when CDWBA and the Capital Region Bankruptcy Bar Association received the 2008 Award of Merit from the New York State Conference of Bar Leaders for their implementation of the C.A.R.E. Program.

EMPLOYMENT OPPORTUNITIES

Associate Attorney Wanted - Albany firm with growing practice seeks associate with 2 years experience in civil litigation. Position would include court appearances and preparing pleadings and motions. Experience in personal injury litigation preferred. Send resume, writing sample, and requirements to Jean Churchill, Ryan & Smallacombe, PLLC, 100 State St, Suite 800, Albany, NY 12207 or email to jchurchill@ryansmallacombe.com

Assistant Counsel to the Governor - The New York State Executive Chamber* seeks candidates for the position of Assistant Counsel, whom will report to the Governor's Counsel and First Assistant Counsel in Albany. The Governor's Counsel's Office provides general legal advice to the Governor and Executive Chamber staff relating to all aspects of the Governor's functions, assists in drafting and negotiating the Governor's program and budget bills, assists in implementing the Governor's agency initiatives, advises the Governor regarding the constitutionality, legal effect and policy merits of bills presented for approval or veto, reviews legislation and regulations proposed by agencies, monitors major litigation handled by the Attorney General's Office when the State is the client, and lends advice regarding judicial appointments and grants of executive clemency.

Suitable candidates must: (1) be admitted to practice law in New York State; (2) possess superior writing, interpersonal, organizational and negotiating skills; (3) enjoy working congenially as part of a small group; and (4) be willing to dedicate long hours to complex legal and policy matters. Preferred qualifications include: (1) other governmental experience; (2) trial and/or appellate experience; and (3) a minimum of five years of legal practice experience. Interested candidates should submit a resume no later than **March 14, 2008** to: Assistant Counsel Job Search, Executive Chamber, State Capitol, Albany, NY 12224, or via e-mail to acjob@chamber.state.ny.us.

**Applicants from diverse backgrounds are encouraged to apply. The New York State Executive Chamber is an equal opportunity employer and does not discriminate on the basis of race, color, national origin, ethnicity, gender, sexual orientation, religion, marital status, age or disability and is committed to workplace diversity.*

Attention law firms: If you have a position you would like advertised, you can have it published in the CDWBA Newsletter for **FREE!** Send your information by the 15th of the month for publication the following month to **CDWBA Newsletter**, P.O. Box 3747, Albany, New York 12203 or e-mail it to ava.charne@byfi.org.

LUNCH DATE! March 14, 2008

Please join the Diversity and Gender Fairness Committee for another lively luncheon discussion on **Friday, March 14, from 12:30 to 2:00 p.m.** at Envy Lounge, 55 N. Pearl Street in Albany. March is Women's History Month, and the Committee is holding a roundtable discussion on gender issues surrounding the 2008 Presidential race. We'll take a critical look at whether the U.S. is ready to elect a female as President; is the gender barrier more difficult to break than the race barrier in our country to obtain the Office of President; and why have we lagged behind other countries who have had female leaders. Come enjoy the conversation and a delicious luncheon at a cost of only \$16. Complimentary parking is available at the Crowne Plaza (please indicate whether parking is needed when responding). RSVP to Jessica Norgrove by March 12th at 429-4262 or jnorgrove@hiscockbarclay.com.

LOOKING FOR A FEW GOOD WOMEN (OR MEN) TO HELP PLAN CDWBA'S INSTALLATION DINNER

IT'S HISTORIC (THE 30TH)
IT'S FUN (LOTS OF FOLKS YOU KNOW AND
SOME YOU DON'T)
IT'S RIGHT AROUND THE CORNER
(JUNE 5TH!)

**Contact Ava Charne at 438-5511 or
ava.charne@byfi.org**

BREAST CANCER AWARENESS

BREAST CANCER PATIENT

PROTECT ACTION OF 2007

Brought to you by your
Breast Cancer Awareness Committee

In 2007, Rep. Rosa DeLauro (D-Conn.) and Sen. Olympia Snowe (R-ME) introduced legislation (H.R. 758, S. 459) that would require insurance providers to cover a minimum 48-hour hospital stay for a woman who undergoes a mastectomy if the doctor and patient feel the stay is necessary. The Breast Cancer Patient Protection Act has 204 co-sponsors in the House and the Senate version has 18.

Proponents of the legislation say that many of the estimated 90,000 women who have mastectomies every year are released from the hospital within hours or one day after their surgery. Only twenty states allow physicians and patients to decide if an additional day in the hospital is needed for recovery after mastectomy surgery.

The bill proposes to amend the Employee Retirement Income Security Act of 1974 (ERISA), the Public Health Service Act, and the Internal Revenue Code to require a group health plan or a health issuer offering group health insurance coverage that provides medical and surgical benefits to ensure that inpatient (and in the case of a lumpectomy, outpatient) coverage and radiation therapy are provided for breast cancer treatment. The bill also proposes to prohibit such a plan or issuer from: (1) restricting benefits for any hospital length of stay to less than 48 hours in connection with a mastectomy or breast conserving surgery or 24 hours in connection with a lymph node dissection; or (2) requiring that a provider obtain authorization from the plan or issuer for prescribing any such length of stay. Finally, the bill would require notice to each participant and beneficiary regarding the coverage required under this Act and full coverage for secondary consultations by specialists in the appropriate medical fields to confirm or refute a diagnosis of cancer.

Unfortunately, the bill is stalled in committee in both the Assembly and Senate. Currently, Senators Schumer and Clinton support the bill as do Representatives McNulty and Gillibrand. For more information or to sign a petition supporting the bill, go to the Lifetime Channel's website: <http://www.mylifetime.com/community/my-lifetime-commitment/breast-cancer/petition/breast-cancer-petition>.

SAVE THE DATE!!!

Northeastern New York
Susan G. Komen Race for the Cure

Saturday, October 4, 2008
Empire State Plaza

THE LEGAL PROJECT'S BANKRUPTCY PRO BONO PROGRAM IS BACK!

The Legal Project is very excited about the return of the pro bono bankruptcy program. In November, The Legal Project partnered with The Legal Aid Society of Northeastern New York, The Capital District Bankruptcy Bar Association, and the Albany County Bar Association, in presenting the CLE training, *Representing the Pro Bono Debtor Under BAPCPA*. The training was offered free-of-charge in exchange for a commitment to take at least two *pro bono* cases each year. Of the sixteen attendees, The Legal Project was pleased to welcome seven attorneys who are new to the panel.

The first several weeks of 2008 saw a complete re-vamping the Bankruptcy Program. Streamlined procedures, new and improved paperwork, and detailed research all combine for an efficient and user-friendly program. The Legal Project already has begun to serve clients and tackle the waiting list of twenty-two clients.

The more attorneys involved in this program, the better able we are to help our community in need. Bankruptcy Attorneys who are interested in providing Pro Bono and Reduced Rate services are encouraged to contact Gina Marie at The Legal Project @ 435-1770.

CDWBA

31st ANNUAL

JUDICIAL RECEPTION

MARCH 13, 2008

6:00-8:00 p.m.

The State Room
Albany, NY



E-File: E-asy
By: Deborah Liebman
Deputy Counsel
New York State Department of Taxation and Finance

It's tax time again. Time to gather up your receipts, total up your deductions, dust off the calculator and sharpen your No. 2 pencils in anticipation of completing your federal and state income tax returns. But wait, there is a high tech way to do this - you can use a computer software program to compute your taxes and electronically file your returns.

The number of taxpayers electronically filing their returns has steadily increased. In 2006, 50% of the personal income tax returns in New York State were electronically filed. If you use a tax preparer to prepare your income tax return, most likely your preparer is required to file your New York State return electronically. Since 2006, if a tax return preparer prepared more than 200 original returns during the previous calendar year and prepares one or more returns using tax software for the current year, then all income tax returns prepared by the tax preparer in this year and subsequent years are required to be filed electronically with New York State. (See, New York State Tax Law, section 658(g)(10).)

While section 6011 of the Internal Revenue Code precludes the Internal Revenue Service from requiring the electronically filing of income tax returns, the Internal Revenue Service is authorized by that section to promote the benefits of and encourage the use of electronic tax administration programs as they become available. (In contrast, the Internal Revenue Service does require certain information returns filed by partnerships and corporation tax returns to be electronically filed. (See, 26 CFR section 301.6011-2.)

Under its authority to promote e-filing, the Internal Revenue Service developed its Free File Program which is now in its 6th year. The Internal Revenue Service works with a consortium of tax preparation software companies to allow taxpayers to file their tax returns electronically for free. Ninety-seven million tax return filers (which equates to seven out of 10 taxpayers) qualify for the Free File Program. Taxpayers must have an adjusted gross income of \$54,000 or less to be eligible. The Internal Revenue Service announced that the Free File Program gets high marks for

satisfaction, with 95% of filers intending to use Free File again this year. Nearly 3.9 million taxpayers used Free File last year.

Electronically preparing and filing a tax return provides numerous advantages to taxpayers. The electronic filing of the tax return, coupled with the direct deposit of the taxpayer's refund, is the fastest way to get a New York State income tax refund. Taxpayers have assurance that their tax returns have been received and processed when they electronically file because they receive an acknowledgement that the return was received and accepted. If for some reason a return is rejected (for example, because some vital information is omitted), the taxpayer or the tax preparer can correct and resubmit the return. Because of the accuracy of tax preparation software, less than 2 percent of all e-filed income tax returns are rejected. (Note that a rejection or acceptance of an income tax return does not equate to an audit of the return.) Electronic preparation and filing of a return eliminates the potential errors that can be caused by the manual preparation and processing of returns, such as arithmetic errors and data entry mistakes. In New York State, the submission of tax return data electronically is secure and confidential.

Electronic filing, coupled with the use of ACH debit, allows taxpayers to file their returns now and pay later. If the return is ready for filing in March, but the taxpayer does not want to pay until the April 15th deadline looms directly ahead, the taxpayers can request that the balance due be debited from his or her bank account at anytime up to and including April 15th. The ACH debit system is also a secure way of making a tax payment. Finally, if a taxpayer's return is rejected initially and then resubmitted, the ACH debit is also corrected. This ensures that the correct tax payment is made.

As a tax administrator, I would be remiss if I did not point out that the electronic preparation and filing of tax returns and the electronic payment of taxes is beneficial to the tax agencies as well. Because electronically filed returns and electronic payments can be processed using less staff time, the tax agency, and more importantly, the tax paying public in general, save money.

In conclusion, the electronic preparation and filing of income tax returns offers advantages to taxpayers and tax preparers that should be considered.

WBASNY Board Meeting Highlights - January 26, 2008

On January 26, 2008, the WBASNY Board of Directors met at New York Life Insurance Company in New York, New York. Here are the highlights of that meeting.

- President Cortese reported that she had sent letters to Governor Eliot Spitzer to encourage the appointment of women to recent Appellate Division vacancies and to advocate for judicial pay raises in New York State.
- President Cortese reported that she and/or other WBASNY leaders had participated in a number of successful events including (1) the New York Chapter's annual reception for newly elected and newly appointed judges; (2) a meeting of the New York State Judicial Committee on Women in the Courts; (3) a Rochester program on women's health and reproductive rights on the anniversary of the decision in *Roe v. Wade*; and (4) meetings with a delegation of South African women attorneys.
- Chief Administrative Judge Ann Pfau presented a report on the state of the judiciary, focusing on the need for judicial pay raises.
- At the request of Western New York Chapter President Kelly Philips, board members participated in a "purple postcard" project to encourage Governor Spitzer to reinstate funding for New York State's displaced homemaker programs, which were designed to provide women with the professional skills needed to enter and re-enter the work force.
- President Cortese stated that WBASNY and its chapters had offered 56 programs for CLE credit over the past year.
- President Cortese reported that an on-line directory for WBASNY members hopefully would be issued in 2008.
- Convention 2008 Committee Co-Chair Jody Fay reported that the 2008 convention would take place at the Hyatt Chesapeake Bay in Cambridge, Maryland, from May 29 to June 1. Her co-chair, Robin Abramowitz, reported that the committee had selected eight CLE programs for presentation at the convention. The topics of the selected programs were as follows: (1) corporate law; (2) elder law; (3) collaborative divorce; (4) child welfare; (5) problem-solving; (6) ethics; (7) reproductive rights; and (8) criminal law.
- Awards Committee Co-Chair Jessie Aitcheson announced the winners of the following WBASNY awards: (1) Joan L. Ellenbogen Founder's Award - Judge Evelyn Frazee (Rochester); (2) Marilyn R. Menge Award - Linda Morrone (Suffolk); (3) Hanna S. Cohn Pro Bono Award - Eileen Buholtz (Rochester); (4) Doris S. Hoffman Outstanding New Lawyer Award - Kathleen Wright (Nassau); and (5) Stephanie Kupferman Juvenile Justice Award - Carol Sherman (Brooklyn).
- At the request of Employment and Labor Law Committee Co-Chair Pamela Elisofon and the Legislation Committee, the board voted to support the Fair Pay Restoration Act (FPRA), which was passed in the U.S. House of Representatives and is pending in the U.S. Senate. The FPRA was intended to amend Title VII and the Age Discrimination in Employment Act, and it clarifies that an unlawful discriminatory practice occurs each time compensation is paid pursuant to a discriminatory compensation decision or other practice.
- Children's Rights Committee Co-Chair Susan Kaufman reported that the committee is planning an exciting program with the Health Issues Committee to be held on April 10, 2008, at Fordham Law School on the topic of how the legal system addresses mental health issues affecting children.
- International Women's Rights Committee Co-Chair Christina Kallas announced that the committee will be co-sponsoring a multi-disciplinary conference on April 17, 2008, at the United Nations, potentially for CLE credit. She said that the conference will focus on United Nations Security Council Resolution 1325, which was adopted in 2000 and urges member states to ensure an increased representation of women in the decision making process relating to the resolution of conflicts during post-war reconstruction.
- Capital District President Linda Clark announced that her chapter and the Capital Region Bankruptcy Bar Association have been named to receive a 2008 Award of Merit from the New York State Conference of Bar Leaders for their Credit Abuse Resistance Education Program.