



## *NWSBA Holds Virtual New Officer and Board of Governors Meet & Greet Cocktail Hour*

President Newland hosted a virtual New Officer and Board of Governors Meet & Greet on June 18, 2020 to more than 70 members, including past presidents and friends of the Bar. The following is President Newland’s address to the group:

I would like to thank the Congressman Raja Krishnamoorthi and the Judges here today, past presidents, board members, bar association members and friends and family for attending this cocktail party in this Brady bunch type format.

I just want to take a few minutes to talk about this amazing association and its members and the executive director and staff. I will do this by evidencing the amazing things we are doing under the pandemic. George Bellas and Raj Jutla have been doing weekly CLE through the Civil Litigation Committee and blazing the trail for our other committees by example. Significantly July 1, 2020 Geo and Raj will be hosting Robert Rounsfu for a seminar at noon discussing repayment of ppp and other financial Pandemic issues for lawyers.

The Matrimonial Committee chaired by Anna Bush, Robert Boszko, Anthony Calzereta, Nicholas Richardson and Rebecca Zelinga is also working in conjunction with Geo and Raj on a Lunch and Learn

June 24 with the Divorce Judges of third Municipal District presenting and explaining new rules and procedures.

Our Criminal law committee under the leadership of Moe Ahmad, Jason Stevens, Richard Adler, Thomas Moran

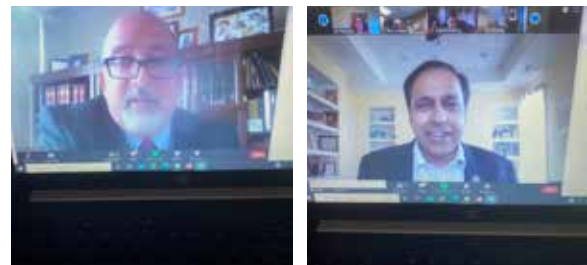
and Matt Fakhoury have been doing their best to provide relevancy and leadership through joint CLE with the Chicago Bar Association and other groups. Their meetings have really been helpful for the Criminal Law Bar throughout Cook County and Illinois. The last CLE was recorded and distributed by the Cook County States attorneys’ office for training purposes with respect to the new discovery rules. This video is also being disseminated to other bar associations. Our Criminal Law Committee because of its leadership is by far one of the most respected in the state.

Chris Nudo, Allen Gabe, Christine Svenson, Angel Traub, Brian Freiman are all on the golf committee. The committee along with Executive Director Julie Barth are plowing a pathway to have a successful golf outing and bags tournament this September conditions permitting. If any group can succeed at making this fun and profitable at this time this group will.

Dick Adler is launching a committee entitled Media and Ethics and he is planning monthly CLE using movies and television shows via zoom for ethics CLE credit.

The Employment law Committee is moving forward under the leadership of Patricia Jochom, Thomas Hargrove and Barbara Bell and they will be meeting July 2 at noon.

Business Law and IP with Scott Friedman and Michael Lightfoot at the helm is set up to do amazing things.



*Newly Installed NWSBA President, Gary Newland (left) and Congressman Raja Krishnamoorthi*

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smart | strategic | secure

# strategic

(strə-tē jik) *adj.*

1. Carefully designed or planned to serve a particular purpose or advantage.
2. Decisions or plans designed to impact favorably the key factors on which the desired outcome of an organization, game, system, venture, or war, depends.
3. A cleverly chosen action or position, that is set up to be most useful or have the greatest effect.
4. Able to operate in an uncertain environment where complex problems and external events may impact the success of the venture.

[ *syn.* judicious, prudent, deliberate, advantageous ]

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# PRESIDENT'S PAGE

BY: GARY A. NEWLAND

Our country is fighting a war against an invisible enemy at home, we are embroiled in military conflicts abroad, are economy is in turmoil and our nation divided and at the same time our clients are calling for help and we lawyers are responding. We respond because it is our job and our sworn duty to defend the Constitution of the United States of America. All attorneys swear an oath upon becoming lawyers, to the Constitution because it is the corner stone of our democratic republic and the road map for our great country.

It is clear lawyers are not on the front line as are soldiers, doctors, nurses, police, fireman, grocery store workers and civil servants whom we all owe so much to at this time, but we lawyers are in fact essential and we have never shut down. Under what some are calling the new normal we are evolving and mastering technologies to move our society forward under the rule of law.



Lawyers and judges know we are the rear guard and there is no one else to take up the flank in defense of the Constitution if we are silent at times of crisis. Without us tyranny and anarchy will ensue and that is why we are essential workers.

Receiving the honor of being president of the Northwest Suburban Bar Association at the time of change in the field of law is a challenge I am prepared for. At this time of transformation I contemplate Abraham Lincoln and what he faced. When Lincoln gave the Gettysburg address approximately 50,000 Union and Confederate soldiers had fallen to their death at Gettysburg, Lincoln stated: *“ that we here highly resolve that these dead shall not have died in vain — that this nation, under God, shall have a new birth of freedom — and that government of the people, by the people, for the people, shall not perish from the earth.”*

Just as Lincoln knew how rare a government by the people and for the people was in his day, we know how precious such a gift of freedom is today and how so many have sacrificed in the name of freedom and the rule of law. Lincoln in his wisdom also spoke about what would be the downfall of the United States of America and his comments are just as true today. He stated “America will never be destroyed from the outside. If we falter and lose our freedoms, it will be because we destroyed ourselves.” With that in mind, stepping into the presidency of the Bar is no great achievement compared to what Lincoln was dealing with in his time. Nevertheless I have been offered an awesome undertaking to try and make things a little bit better and help preserve that which so many have sacrificed so much.

I can also tell you the Northwest Suburban Bar Association standing almost 600 lawyers strong is united to help our members and our community confront the challenges ahead.

It is also true I have been left an organization in good order by my predecessors yet the path is altered and unknown for our association and the legal community evidenced by the fact Cook County Courts have been closed for months, we are not sure when a jury trial may happen in the future and zoom has become part of common vernacular. As Robert Frost wrote we will travel a road not taken on a path less traveled by and that will make all the difference.

Consequently with enthusiasm I can share with you this bar association will embrace innovation and change, educate, inform and help our members manage the shifting of the court process under what appears to be almost daily rule changes.

What can you expect of my presidency and the association over the next year?

- Continuing legal education opportunities will increase at no charge to our members. Many attorneys will need to retrain and retool their practice all together and we will be a vehicle to help achieve such goals.
- We will work closer with other Bar Associations to offer CLE and networking
- We will reach out to the business community and be a resource for rebuilding the local economy.
- Providing guidance to members on the shifting sands of law office management under Covid 19.
- Stephanie Garces and Jay Andrew will be spearheading the NWSBA access to justice initiative to bring probate cases to the 3rd Municipal District so our community will not have to travel to downtown Chicago for probate matters.
- We are working on bringing free computerized legal research to the attorney room at the court house in Rolling Meadows.

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# VOLUNTEER THANK YOU!

Once our courts open again, we hope that you will consider volunteering for one or more of the services listed below.

## Court Facilitator

The Court Facilitator program is unique to the Third Municipal District. The NWSBA provides volunteers on Thursdays from 9:00 AM until 12:00 PM to assist the Domestic Relations judges. Dates are scheduled by the Association staff through use of a Sign Up Genius web site.

## Paternity Court Facilitator

Paternity Court Facilitators volunteer on Thursdays from 9:00 AM – 12:00 PM to assist the Paternity Call. Dates are scheduled by the Association staff through use of a Sign Up Genius web site.

## Pro Bono Desk

The Pro Bono Desk, located in Room 251 in the Rolling Meadows Courthouse, is a volunteer service provided by members of the Northwest Suburban Bar Association. It is a free service to members of our community.

Attorneys serving at the pro bono desk are available to answer legal questions members of the general public may have. While the attorneys serving at the pro bono desk will try to answer your questions to the best of their ability, understand the attorney(s) serving that day may not have expertise in the legal area for which you have a question. The attorney(s) serving the pro bono desk are there to provide legal advise, but are not there to represent the general public on a pro bono basis (free of charge) and therefore do not represent you in any way in the matter for which you may be seeking advice. However, since you are seeking legal advice, your communications with the attorney(s) are subject to attorney-client privilege. Those visiting the pro bono desk are limited to 5-15 minutes in length, depending on the number of others waiting.

Volunteers are needed at the Third District Courthouse every Friday from 1:00 PM – 3:00 PM. Volunteer

dates are scheduled by the Association staff through use of a Sign Up Genius website.

## LINK TO SIGN UP GENIUS:

A link to the volunteer sign up can be found on the Home Page of our website under the “Member Dashboard” tab. If you are a member and are not receiving volunteer emails from Sign Up Genius, please call the Association office at 847-621-2378.

Again, thank you for your service,  
Pro Bono Committee Co-Chairs

Matthew Hess  
847-577-1123

Lance Ziebell  
847-705-7555

## **URGENT REQUEST FOR VOLUNTEERS NWSBA LEGAL SELF HELP CENTER**

**We have an immediate need for volunteers to staff the Legal Self Help Center (LSHC), now located at the New NWSBA Center at the Rolling Meadows Courthouse. The LSHC is currently staffed on Friday mornings from 9:30am to 12:30pm. The LSHC volunteers are non-lawyers, called navigators. We are ready to train new volunteers who are looking for an interesting and satisfying community service program to get involved with. For a person who is looking for a way to help citizens of our community navigate the legal system and learn much about our court system along the way – this is an excellent volunteer opportunity.**

**No prior experience in law or the court system is needed – just a desire to help people! Please contact Beth Driscoll, paralegal at the Law Offices of R.F. Wittmeyer, Ltd., at 847-357-0403, or [bd@injurylawattys.com](mailto:bd@injurylawattys.com).**

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## Newsbriefs

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### Northwest Suburban Bar Association Executive Committee

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*David Saxe/George Sachs*

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## IRS Practice and Procedure

By: Joshua A. Nesser

### LOAN VERSUS INCOME – *Novoselsky v. C.I.R.*, T.C. Memo 2020-68 (2020)

**Why This Case is Important:** Sometimes it is unclear whether a payment constitutes a loan to the recipient, which is not subject to income tax, or income, which is taxed. This case is an example of when a payment that looks like a loan is actually taxable income.

**Facts:** The taxpayer in *Novoselsky* was a Chicago-based class action attorney. From 2009 through 2011, he was trying to put together certain class action lawsuits with doctors as plaintiffs. Because he did not have the money to fund these lawsuits, he convinced some doctors to give him the funds he needed. With each of these individuals, he signed a “Letter Agreement for Litigation Support,” which characterized the money he received as a loan that would be repaid at the successful conclusion of the lawsuit. Some attorneys also agreed to help fund these lawsuits, and again the taxpayer signed “loan” documents agreeing to repay them from attorney fees awarded by the court, if any. The taxpayer raised approximately \$400,000 in 2009 and \$1 million in 2011. Because he considered the funds to be loans, he did not report them as income or pay taxes on them. The IRS audited his 2009 and 2011 income tax returns and determined that the funds should have been reported as income. It issued him notices of deficiency assessing a total tax liability of almost \$540,000 and penalties in excess of \$100,000. The taxpayer filed a Tax Court petition contesting these assessments.

**Law and Conclusion:** Section 61(a) of the Internal Revenue Code broadly defines gross income to include “all income from whatever source derived.” Under this rule, most receipts of cash constitute gross income and are taxable. However, because loans must be repaid, loan proceeds do not constitute income and are not taxed. The issue in this case is whether the

funds received by the taxpayer were loans for income tax purposes. Courts have held that, to be considered a loan, the obligation to repay “must be unconditional and not contingent on some future event.” If the obligation to repay only arises on the occurrence of a future event, a valid debt does not exist for federal income tax purposes. In this case, the payments to the taxpayer only had to be repaid if his class action lawsuits were successful. Because the taxpayer’s obligations to repay were contingent on future events, the Court held that the payments to the taxpayer were not loans. Instead, the Court characterized them as advance payments for services to be provided by the taxpayer. That being the case, the payments were taxable income to the taxpayer and the Court found in favor of the IRS.

### USE OF PRIVATE DELIVERY SERVICES IN IRS FILINGS - *Organic Cannabis Foundation, LLC* *v. C.I.R.*, No. 17-72874 (9th Cir. 2020)

**Why This Case is Important:** With so many IRS filings having to be filed by a specific deadline to be considered valid, it is important to observe these deadlines and carefully follow IRS filing procedures. This case is an example of the harsh consequences of not doing so.

**Facts:** In this case, the taxpayer, through its attorney, was attempting to file Tax Court petitions to contest notices of deficiency issued by the IRS assessing taxes and penalties in excess of \$1.3 million. The deadline to file the petitions was April 22, 2015. The taxpayer’s attorney readied the petitions for filing on April 21, 2015 and instructed his assistant to have them delivered to the IRS using its overnight delivery service. The assistant used the FedEx “First Overnight” service, the quickest service offered by FedEx, and the petitions were scheduled to be delivered at 8:30 A.M.

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on April 22. However, when the FedEx driver attempted to deliver the petitions, he could not reach the delivery point for some reason and the delivery was rescheduled for the following day. It was ultimately delivered on April 23. The IRS responded to the petitions by filing a motion to dismiss, arguing that the Tax Court did not have jurisdiction over the petitions based on them not having been filed by the filing deadline. The Court agreed and dismissed the case. The taxpayer appealed this dismissal to the Ninth Circuit Court of Appeals.

**Law and Conclusion:** To protect taxpayers who mail a document on time only to have that document delivered after a filing deadline, Section 7502(a)(1) of the Internal Revenue Code provides that if a document is received by the IRS, it will be deemed to have been delivered on the document's postmark date (the "mailbox rule"). However, for the mailbox rule to

apply, the document must be sent using a service that appears on the IRS's of approved delivery services. This list includes registered mail, certified mail, and certain other private delivery services. As of 2015, the list of approved private delivery services had not been updated since 2004. While the list did include certain FedEx services, because the "First Overnight" service did not exist in 2004, it was not included on the list of approved services. That being the case, under a strict reading of Section 7502, the taxpayer did not mail its petitions using an IRS-approved service and the mailbox rule did not apply. Accordingly, the date of delivery of the petitions was the date they were actually received by the IRS – April 23, 2015, one day after the petitions' filing deadline. Based on the filing deadline not having been met, the Appeals Court found in favor of the IRS and upheld the Tax Court's dismissal.

*If you would like more details about these cases, please contact me at 312-888-4113 or [jnesser@lavellelaw.com](mailto:jnesser@lavellelaw.com)*

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as we are to our clients.



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- We will further develop methods of helping our members market their law firms.
- We will work with local high school districts and Harper College to enhance practical learning through facilitating internships through law firms and the court system.
- Continue the Ernie Bloomquist Mentorship program started by Michael Rothmann.
- We are gearing up community outreach through the following:
  - o Using the attorney room at the court house as a drop off center for can goods and clothing for those less fortunate;
  - o Continue Offering our pro bono legal services at the court house;
  - o Jim Georcaris Brian Freeman and retired Judge Margarita Kulys Hoffman have agreed to lead a community outreach that I hope will impact our community with our members hands in terms of mission work and volunteerism.

The above is no small undertaking especially in light of everything else the association does, it must be noted nobody leads without help. I want to thank the executive board for their support. The executive board consists of some of the finest lawyers I know, My 1st vice president Moe Ahmed, a 2nd vice president Ken Apicella, Treasurer Anthony Calzaretta, and our newest member Stephenie Garces as secretary.

To help me advance the Associations goals I have appointed Attorney Dave Sax as Parliamentarian and back up Parliamentarian attorney George Sachs and the attorney for our Bar shall be Adam Berger.

I want to thank my wife Brenette for being there for me and her tolerance and support of my involvement in the NWSBA. Our children Eva Rae 19, Chloe 17, Samuel 14 and William 10 years old have also been supportive of the time commitment with the Bar Association.

I want to acknowledge my brother and law partner Steve Newland who is older than me and the other half of Newland and Newland LLP. He is an amazing attorney and partner. Through our partnership I represent people physically injured as a trial lawyer as well as being President of the Northwest Suburban Bar Association and Steve advocates for those requiring financial assistance through foreclosure defense, loan modification, bankruptcy and debt negotiation. Steve also represents those needing estate plans and has done thousands of real estate closings.

Steve has always been there for me as a brother and a friend. I need to thank Steve as our partnership has allowed me many opportunities and successes personally and financially. Steve the highest compliment I can give you is that Dad would be so proud of the man you are.

I need to also thank the entire team at Newland & Newland LLP as we have an amazing group of about 12 attorney's and staff.

Now I want to share with you acknowledgement of those that are the future of the association. The future of this association rests in the executive board and those on the board at large and active in the committees. Perhaps nobody is more active and done more for this association then George Bellas. George has helped the NWSBA usher in technologies and the use of technology we had not known before the virus. Thank you George. Also it is important to mention Raj Jutla who is a Board member that has worked tirelessly with Geo to make the association relevant during the recent crisis and before. Along with Raj Jutla all stars on the association are Attorneys Erin Adamski, Margaret Zueleger, Kenny Donet, Shawn Good, Chris Nudo, Michael Lightfoot, Natasha Adler, Anna Bush, Allen Gabe, Frank Cerio, Scott Zambo, Joe Vito, Scott Kuntz, Patricia Jochom, John Anderson, Nick Richardson, Robert Bozko and others that have all given a great deal of time and energy.

Also I want to thank the Executive Director of the Bar Julie Barth and the rest of the staff.

In conclusion I know many of you are trying to cope with great challenges at this time as our community and nation struggle. I can tell you we will overcome the current crises as we have other crises. It will not be easy and the sacrifices may be great but we can and will get through this together. With that in mind I would like to share some words of John Fitzgerald Kennedy: "In the long history of the world, only a few generations have been granted the role of defending freedom in its hour of maximum danger." Kennedy further said "I do not shrink from this responsibility - I welcome it. I do not believe that any of us would exchange place with any other people or any other generation. The energy, the faith, the devotion which we bring to this endeavor will light our country and all who serve it and the glow from the fire can truly light the world."

Thank you all for giving me the opportunity to share these words.

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## MCLE Compliance Deadline Extension

### ATTORNEYS WITH JUNE 30, 2020 AS THEIR MCLE COMPLIANCE DEADLINE MAY CHOOSE A THREE-MONTH EXTENSION AT NO COST

The Illinois Supreme Court recognizes that, due to the COVID-19 pandemic, attorneys with last names beginning A-M in the 2018-2020 reporting period may be unable to complete their continuing education credits by the upcoming June 30, 2020 deadline. In consultation with the MCLE Board, the Court has decided to provide every attorney in this group the option to secure a no-cost, three-month extension to complete those credits. An attorney secures that extension by submitting an online report to the Board no later than July 31, 2020.

The Board's online reporting system at [www.mcleboard.org](http://www.mcleboard.org) is available now for attorneys in the 2018-2020 reporting period. Attorneys who complete their credits by June 30, 2020 will report compliance at any time by July 31, 2020 at no cost.

For attorneys who do not complete their credits by June 30, 2020, they will report "Not Yet Complied" to the Board online at [www.mcleboard.org](http://www.mcleboard.org) by July 31, 2020 to secure the three-month extension at no cost.

No reason for the extension is needed. Those attorneys then have until September 30, 2020 to complete their credits and report compliance to the Board.

Announcing these changes, Chief Justice Anne M. Burke said, "with more than 42,000 active status attorneys in this reporting group, the Court is mindful of the range of challenges in attorneys' professional and personal lives caused by this pandemic. Allowing attorneys to claim a three-month extension at no cost permits those facing the June 30, 2020 compliance deadline the option to secure additional time to complete their continuing legal education requirements."

Illinois attorneys may earn all of their MCLE credits through accredited distance learning options, such as live video or audio courses or recorded sessions. With more than 21,000 Illinois-accredited distance learning options available, an attorney can set the time, place, and pace of their learning without travel or exposure to large groups. You can search for courses using the Board's online course search page, setting parameters such as your preferred date and location.

Further, hundreds of free accredited courses are available. Three Court entities offer free online courses: the Attorney Registration & Disciplinary

Commission, the Commission on Professionalism, and the Lawyers' Assistance Program. Many of their courses provide professional responsibility credits, including mental health/substance abuse and diversity/inclusion sessions. To search for other free courses, access the Board's online course search page, then enter 0 in the "Cost No More Than" field along with any other parameters.

Any attorney encountering difficulties in completing their MCLE credits by either the June 30, 2020 or September 30, 2020 deadline is encouraged to contact the MCLE Board at 312-924-2420.

"The Board staff is highly skilled at working with individual attorneys who are facing health, financial, or other challenges. We offer this service in every reporting period, but we recognize that the need is even greater now," said Michele M. Jochner, MCLE Board chair, a partner at Schiller, DuCanto & Fleck LLP.

Here are the details for an attorney to choose between the June 30, 2020 deadline and the September 30, 2020 deadline:

#### • **Option 1: Keeping June 30, 2020 compliance deadline**

For an attorney who completes the required credits or has a valid out-of-state exemption by June 30, 2020, that attorney reports "Complied" or the exemption on the Board's website, by July 31, 2020. No other report is needed, and no fee is due.

#### • **Option 2: Selecting the September 30, 2020 deadline**

To choose this option, the attorney reports "Not Yet Complied" on the Board's website, no later than July 31, 2020. With that report, the attorney obtains a new deadline of September 30, 2020, to complete the required credits and report compliance online to the Board. No fee is due this year for securing this new deadline.

**Please note:** If an attorney fails to submit a report choosing Option 1 or Option 2 no later than July 31, 2020, the attorney will incur a \$250 late fee and need to complete their credits and report compliance to the Board no later than September.

Thank you,  
Illinois MCLE Board

*President's Page Continued From Page 8*

My first set of acts as president will be recognizing some and honoring others in addition to those already mentioned, also awards will be physically presented through the mail:

Let me begin by saying I would like to thank Judge Jill Cerone-Marisie, Presiding Judge of the Third Municipal District for her leadership and swearing in the Association officers and Board Members.

Next retired Judge James Etchingham, he has believed in me and been there for me through great challenges. Judge Etchingham has a sense of empathy and understanding that makes him what we call in Yiddish a mensch and in English a person of integrity and honor. I award you the Mensch Award from the NWSBA Judge Etchingham.

Next retired Judge Howard Fink who instilled in me to read between the lines and that first and foremost we practice in a noble profession. I award you Judge Fink the Civility Award for always expecting those appearing in front of you to exhibit the highest standards of professionalism towards each other.

Judge Stacey Seneczko of Lake County I award you the Excellence in Law award. You are one of the smartest and most capable attorneys and Judges I have ever met. A true credit to the profession.

Retired Judge William Haddad with great pleasure I award you the award that represents you the most, the Mentorship award. You mentored me and helped others and have made the legal community better with your contributions.

Retired Judge Sandra Tristano you had one of the most challenging calls in your court room and you handled it with respect for all those that had come before you and used common sense and knowledge of the law in the pursuit of justice. You have also volunteered your time after retirement helping people with pro bono work. I give to you the great honor of the Rosalind Crandell Award of Justice.

Lee Dewald shall receive the honor among lawyers the Lawyer's Lawyer award for being a lawyer that his colleagues can count on.

Patricia Guzak-Sieden has been a probation officer in the Northwest Suburbs for about 30 years. She has done a fantastic job and earned the respect of her peers and the lawyers in the community and she is awarded from the Northwest Suburban Bar Association a Life Time Achievement Award.

Attorney Dave Corbett is awarded the Criminal Justice Award for representing clients in criminal law with the highest integrity and skill.

Attorney Jeffrey Guzak is someone I can tell you practices law with integrity and passion for justice. So Jeff you are awarded the Themis award after the Greek goddess that was the protector of the oppressed.

George Sachs is a mentor and he is honored here today because he is a lawyer that cares and goes the extra mile to get the job done. George I award you the Heart of Gold Award.

Don Cosley, Joe Vito and Steve Daday, you are awarded the Community Service award for the dedication to the practice of law and your community involvement. You have all given so much of your time.

I can say there are many that have helped me earn my skill set as a trial lawyer and an Attorney and Counselor at Law and I would like to mention some people by name, Attorney Leo Alt, the late and great Attorney Norma Reyes, Judge Ann Collins Dole, Attorney Thomas Osran, Attorney Gwendolyn S. Harris, the late Judge Rosaland Krandel, Chairman of the Illinois Workers' Compensation Commission Michael Brennan, Arbitrator Molly Mason, retired- Arbitrator George Andros, Arbitrator Anthony Erbacci, Arbitrator Frank Soto, Attorney Neal Good, Attorney Martin Glink, Attorney Ernie Bloomquist, Retired Judge Kay Hanlon, Retired Judge Thomas Roti, Attorney Brian Keeley, Attorney Mike Rothmann, Judge Martin Agran, Attorney Michael Cozzi, Attorney David Sorensen, Attorney Bill Kelly, Attorney Steven Richard and Attorney and Lieutenant Colonel Ignacio Maramba.

There are so many others that have passed their knowledge and experience on to me that there are too many to list.

Thank you all who have been there and helped me make a living helping others and become president of the Northwest Suburban Bar Association.

## Beyond the Courtroom: Community Outreach

By: Brian Freiman

The most significant event of my life is my mother dying from cancer when I was in sixth grade. It was the hardest thing I have ever gone through and to say it did not affect me in the most significant ways would be perjury. As hard as that was, the worst moment of my life is when I realized I could not remember her voice.

After she died, anytime I would miss her or feel alone I would listen to her voice in my head. I could hear the love, kindness and compassion as I let the memory of her voice wash over me. It comforted me and made me feel like I was not alone. My single father had a business to run, my brother who needed special attention and my sister who he was trying to raise without a female influence. With all that going on, it meant that I was the odd one out and left to do many things myself. When I went to jr. high school to register for 8th grade I was alone. I do not mean I felt alone, I mean my dad dropped me off at the school and said I have to deal with your sister and brother so have fun and get out. I remember seeing all of the other kids with one or both parents and I felt like I was alone in this world. So I did what I always did, I listened to my mom's voice in my head and I felt like she was with me.

My mom's voice stayed with me for most of high school and then one long hard day I tried to listen for my mom's voice only to discover I had lost it. I watched a video of her twice and at the end I still could not hear her voice in my head. I knew what she sounded like from the video but I could not remember it for myself. At that moment I had lost my mom for the second time. The first time I lost her I had people alongside me mourning the loss with me. The second time, however, I was all alone. When I lost the memory of her voice, for the first time I felt truly alone.

When I was in law school clerking for the Public Defender's office I saw how scared the client's were when they were alone. Since they could not afford a lawyer, many people thought that they had to deal with the charges themselves (which as we

know is a bad idea). When the judge assigned them a lawyer it was like a heavy burden was lifted off their shoulders because they were not alone. The biggest problem, however, was that when the client left court, they were again alone. There were many clients who were homeless or starving on the street and there was nothing the lawyers could do about it.

After seeing that, I could not ignore the reality of life, some people are really alone and have no one. When they need money for food or rent they can't call their brother or sister they just go hungry or become homeless. After that jolt of reality, I decided that I was not going to just be a spectator when I saw someone suffering. I was not going to let anyone be alone and suffering if I could help it. I started by volunteering at an immigration clinic, then one day I walked into Northwest Compass and my life changed. Northwest Compass is a non-for-profit that assists people with anything from getting food for their family to getting housing and homeless assistance. It was the first time I found a place that I could really help people in meaningful ways.

It has been many years (and a lot less hair) since I walked in Northwest Compass and I am now the chair of the board of directors. It took me many years to figure out I was not alone and many more years to figure out how to make sure no one else feels that way. Everyday I make sure my clients, friends, family and anyone I meet know they are not alone. I want them and everyone to know, there are people who care about you and you do not have to do this alone. If we are all together then no one is alone.

If you know anyone who needs food pantry, rental assistance, housing assistance or any other help please tell them to call 847-392-2344 or go to <http://northwestcompass.org>. If you would like to donate, help or learn about helping please visit the website or call.

## Are You Leaving Money on the Table?

By: Richard M. Colombik, J.D., C.P.A.

Most small businesses, 500 employees or less are familiar with the Coronavirus Aid, Relief, and Economic Security, “CARES” Act, P.L. 116-136, which included the Paycheck Protection Program, better known as the “PPP” loans. Almost all small businesses, and some not so small, were lathering at the mouth to get funded with these advantageous loans, PPP, that provide the potential for 100% forgiveness without incurring taxable income.

So, you already have a loan and do not believe you left money on the table from the CARES Act?

You might have!

Did you look at the less well known, but it will become far more well known, Families First Coronavirus Response Act, “FFCRA”? Let’s look at less known provisions, including a CARES Act provision and see how you can get more money in your business pocket and off of the table!

There are three credits that have not been receiving a lot of publicity:

1. Employee Retention Credit
2. Emergency Paid Sick Leave Act
3. Medical Leave Expansion Act

**The Employee Retention Credit** is found within the Cares Act, Sec. 2301. This specific Credit allows an employer to receive a payroll tax credit for fifty percent, (50%), of wages paid to employees, with a maximum per employee of \$10,000, when a business had to fully or partially close due to governmental orders due to COVID-19. (Remember State orders are “governmental” orders) Another way to qualify for this payroll tax credit is from a decline in gross revenues, compared to the prior year. This particular credit is based on a quarterly analysis and is further subdivided between the number of employees that a business had, either greater or less than 100 full time employees.

Businesses with 100 or less full-time employees in 2019, compute the credit calculation based upon the total of all qualified wages, which includes qualified health care expenses, paid to all employees during the quarter or quarters at issue. This amount is compared to the applicable period in 2020.

Note: there is no double or triple dipping. If an employer claims a credit under either of the above 2 remaining credits, namely the Emergency Paid Sick Leave Act or the Medical Leave Expansion Act, then an employer cannot also claim a tax credit for the retention credit. One more note of caution, if such business received a Small Business Interruption Loan they also are excluded from utilizing the Employee Retention Credit.

Let us move from the CARE’S act to the FFCRA credits. According to the IRS, Instructions for Form 7200, the following two credits may be claimed for wages paid on qualifying leave wages paid for the period between April 1, 2020, and December 31, 2020.

**The Emergency Paid Sick Leave Act** is found within the FFCRA Sec. 5102. The section at first glance may appear onerous as it “requires” employers to provide up to 80 hours of compensated sick leave per full time employee, and the employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19 or its effects, are unable to work. There is a specific list of guidelines:

- a. The employee is subject to quarantine or self-isolation
- b. Is caring for an individual who is subject to quarantine or self-isolation.

*Continued From Previous Page*

- c. An individual is experiencing substantially similar circumstance specified by the Secretary of Health and Human Services and is seeking a medical diagnosis

This specific paid sick leave is in addition to the Company policy on paid sick leave and not only may be used prior to other sick leave, but also includes part time employees! A credit is available, with limitations, from the federal government to fund this requirement in full, for each dollar paid. Also, the pay limitations are reduced if the sick leave pay is at a reduced level or if the absence is due to caring for another who is ill, rather than the employee's own sickness or isolation.

The Medical Leave Expansion Act is the third tool in the toolbox for additional tax relief for small employers. It applies if an employee is unable to work due to a public health emergency, due to Covid, and:

- a. A child's school being closed due to the coronavirus or
- b. The child's daycare is closed due to the coronavirus

If the Employee needs leave to take care of such child or children, then this section provides for up to ten weeks paid leave with a credit available for such payments to the employee or 66.23% of regular pay.

The design of these benefits is for the federal government to provide payroll tax credits to make a business whole, within payment limitations, through a payroll tax credit taken upon a businesses' payroll tax forms, generally Form 941 or equivalent. (Form 941 PR for Puerto Rico). The amount of withheld taxes, FICA and Medicare may be retained by the business to equal the credit. However, many businesses may have to wait for a very long time to pay in a sufficient amount of payroll taxes to obtain such credit.

The government has provided a methodology to receive the payroll tax credit in advance by filing a Form to claim advance payroll tax refunds, Form 7200. Note self-employed persons are also entitled to such credit but do not use Form 7200 to claim it. It is not only the Wages or Paid Leave, that are reimbursable to the business, it is also the amount of qualified health care costs and the Employer's share of Medicare tax as well.

What about FICA?

Ok, you think I missed the FICA tax right? Actually not, remember that only wages or remuneration for employment is covered by IRC Sec. 3121(a). As the above enumerated payments are NOT wages for FICA purposes, no FICA tax is due! So, if you are not using all the above credits and any sick leave, employee leave or a reduction in business occurred, you may be leaving money on the table!

*Richard M. Colombik, JD, CPA His law firm emphasizes income tax planning for closely held businesses, their owners and family members; tax defense; complex estate planning; and asset protection. Mr. Colombik has lectured extensively on income taxation and tax planning, authored a book on tax planning, and has had a large number of articles published on national, local, and regional levels. He has been an IRS Liaison for State and National Bar Associations and has chaired State and Local Bar Association's Tax Committees. He is an Honors Graduate from the UIC John Marshall Law School, where he has served on the school's Alumni Board and has received a Distinguished Service Award for his work on behalf of his Alma Mater.*

*Mr. Colombik can be reached via email at [rcolombik@colombik.com](mailto:rcolombik@colombik.com). For further tax planning or tax defense information and for the firm's full list of services, please contact Richard M. Colombik & Associates, P.C. at 630-250-5700 or visit us on the web at [www.Colombik.com](http://www.Colombik.com)!*



The new head of the Real Estate law committee is an esteemed colleague Joe Delany. Joe thank you for leadership role you are playing in our legal community. Keeping our members aware of changes in real estate law and processes is a huge undertaking.

The Women in Law Committee is honoring women with a lecture on the 100 year anniversary of the right to vote on July 16th at noon. On August 20th they are offering mental health CLE credit with yoga, and in October the committee has arranged for Federal Judge Andrea Wood to speak and discuss her path to judgeship and being on the federal bench alongside issues impacting the federal bench.

We now have an Arts, Entertainment, Media law committee headed up by David Adler and Brett Greenberg. This committee will focus on the issues pertaining to the representation of artists and athletes.

We now have an Interprofessional and licensing Committee headed by Michael Favia that will focus on representation of doctors and professionals. Mike Favia was a former Chief in the Illinois attorney general's office that formerly prosecuted professionals.

I am very excited to announce our Diversity Committee will be headed by Cynthia Lee who has a great vision as to how the Bar Association can move forward supporting diversity.

Scott Kozlov and Marie Sarantakis, the Chairs of the ethics committee, arranged for Jerry Larkin the administrator of the ARDC to speak on June 25, 2020 at 12:00 pm. Ethics credit will be available.

I would like to mention past president Donald Cosley today who earlier this month won a community service award from the NWSBA and who actually just won another award from High School district 214. Don continues to make a difference in our community in and outside of law. In addition to being president of youth basketball in Arlington Heights he

has coached a high school mock trial team in a national competition and did other volunteer work for the district.

I do not have time to mention all the committees today and in fact I have only skimmed the surface of what we are doing. Therefore I need to thank all the committee chairs and members for their hard work. All of our committees, substantive and social, are breaking new ground with amazing agendas. I cannot wait to see the fantastic things you all do this year in the face of adversity.

Past President Mike Rothmann has been appointed President of the Suburban Bar Coalition. This is a coveted leadership role for the NWSBA. Moe Ahmad is a Vice President of the SBC. Mike was appointed by the 5 suburban bar associations including the North Suburban, Northwest Suburban, West Suburban, Southwest Suburban and South Suburban bars to lead us through our judicial screening process. We need a strong showing of support at judicial screening to support Mike and the process. Please contact Ken Apicella if you want to conduct investigations of judges and screen judges via zoom. Mike and the Suburban Bar Coalition needs your support and the screening of judges is very important to the bar and the community.

I am so excited to be working with all of you. Let's hear it for our committees and past presidents Don Cosley and Mike Rothmann.

We have some special people we want to recognize this evening because they deserve it: perhaps the greatest achievement this evening is that of past president James Tatoes as he has been practicing for 56 years.

Board Member John Anderson and Miriam Cooper have birthdays this week and we want to congratulate them this evening. I want to thank Jim and John and Mimi for your service to this Bar Association.

## ***COVID 19 DOCUMENTS***

**As things continue to change on a daily basis, we will continue to post key orders entered by the Cook County courts and the Third District Courthouse regarding operations relating to COVID 19.**

**We encourage you to check the NWSBA website's "Coronavirus Page" for regular updates:**

**[www.nwsba.org](http://www.nwsba.org) > Home Page > Coronavirus Updates.**

For information on neighboring Bars, please refer to their respective websites.

## **HELP WANTED AD SALES SPECIALIST**

**The NWSBA is in search of a commission based, work from home, sales specialist to sell *Newsbriefs* ad space and sponsorship packages to area businesses and law related services.**

*Those interested should contact  
Julie Barth, Executive Director, at [jbarth@nwsba.org](mailto:jbarth@nwsba.org)  
for more details.*

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Now the reason we are here is because we have a new executive board and some board members have been sworn in as well.

The executive board consists of:

- Gary A. Newland, President
- Mohammad A. Ahmad, 1st VP
- Kenneth C. Apicella, 2nd VP
- Anthony F. Calzaretta, Treasurer
- Stephanie Garces Donat, Secretary

Some newly sworn in board members

- Anna Markley Bush, Board Member
- Scott C. Kuntz, Board Member
- Raj J. Jutla, Board Member
- Frank J. Serio, Board Member
- Kenneth D. Donat II, Board Member

A new attorney for the association

- Adam Berger, Association Attorney  
New parliamentarian and back up parliamentarian.
- David Saxe, Parliamentarian
- George Sachs, Back up parliamentarian

On behalf of this board thank you for giving us the opportunity to serve.

I would introduce and present an award to a distinguished gentleman who also happens to be an attorney and congressman from the Northwest Suburbs. Congressman Raja Krisnamoorthi was elected in 2016 and serves on the Oversight Committee, a chair of the Economic and Consumer Policy committee and Assistant Whip in the United States House of Representatives.

Congressman I present to you on behalf of the NWSBA the "Truth to Power Award." Thank you for your service to our Country and our Community.

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While our practice concentrates on plaintiff's personal injury claims, we will take selective construction litigation referrals. Chuck Adler has extensive experience in litigating construction claims. Claims have included: United Center, Rush Medical Center, numerous office buildings, shopping centers and industrial centers including the former W.F. Hall printing plant, a 1,000,000 square-foot property where the Playboy Magazine was published.

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## Members in the News

**Elizabeth Felt Wakeman** was recognized as a Woman of Distinction by Shaw Media for 2018. The Women of Distinction Award is presented to women who have been chosen as representative role models and leaders in their fields and communities.

## Condolences

Our deepest condolences to the family and friends of long time NWSBA member, Kevin O'Donnell who passed away on July 3, 2020.

## BULLETIN BOARD

Ads are \$20.00 per month and are published as a service to our Members. Call 847-621-2378.

### Office Space

ARLINGTON HTS -- **One Mile from Courthouse !!** For Sale or Rent. **Price Reduced \$209,000.** Rent @ **\$1900 / Mo.** Approx. 1400 Sq. Feet Northwest Hwy & Euclid Ave. -- On Site Driveway and Parking Call David @ 847-340-5388

PALATINE: Private suite with separate entrance available for rent. Contains two offices and reception/office staff area. Approx. 30' x 25'. 3 single offices also available for rent. Can be combined with two-office suite or rented separately. Includes use of conference room and plenty of parking. Walking distance to METRA, shops, restaurants. Call John at 847-359-6100.

ROLLING MEADOWS: Don Cosley has up to two offices available for rent. Close to the courthouse located at Euclid and Rohlwing Road (1855 Rohlwing Road Suite D Rolling Meadows). Rent is \$400 for one office and \$500 for the larger one. Includes use of conference room, internet and utilities. Who can pass up the opportunity to office with Don, Chris, John Zelenka and Janet Maxwell Wicket?

ARLINGTON HEIGHTS: Large office within walking distance of Rolling Meadows Courthouse. Fourteen law firm suite. 121 S. Wilke Road Suite 301, Arlington Heights, IL 60005. Anyone interested can contact Gary Newland at 847-840-8950.

OFFICE SPACE NEAR THE 3rd DISTRICT COURTHOUSE: Large furnished office overlooking a park at Northwest Highway and Euclid Ave. Includes secretarial space, library and photocopier. Contact Ernie Blomquist 847-253-8100

### Employment Opportunities\*

Looking for part time or full time position at a law firm. Recent DePaul undergraduate planning on Law School someday. Please call Angie 847-691-7165.

*\*You must be a member of the NWSBA (Including Law Student/ Student Status) in order to place an ad in the Employment Opportunities section. All ads are subject to the approval of the Editor.*

### Referrals

REAL ESTATE TAX REDUCTION REFERRALS - Amari & Locallo, whose practice is confined exclusively to the real estate tax assessment process, is accepting referrals of commercial, industrial and multi-unit residential properties (seven units or more) from fellow NWSBA attorneys. Co-counsel fees provided: Note all properties in the Northern suburbs are being reassessed in 2016. Amari & Locallo has offices in DuPage County to service the real estate tax needs of property owners in collar counties: Lake, Will, Kane, McHenry, DuPage, etc. Properties located anywhere in Illinois will be reviewed without cost or commitment. Call Katherine O'Dell at (312) 255-8550.

Gary Newland is accepting referrals for federal court personal injury claims. If your case has been removed to Federal Court or you otherwise have Federal Jurisdiction We can help. 847-797-8000





Northwest Suburban Bar Association  
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Arlington Heights, IL 60005

Phone: 847-621-2378 Fax: 224-404-4128

**Attorney Referral: 224-404-4845**

www.nwsba.org

## CALENDAR

*Visit the NWSBA Calendar Page for the most up-to-date information on all events.*

JULY 16, 2020	COMMITTEE CHAIR ORIENTATION
SEPTEMBER 23	ANNUAL GOLF OUTING
DECEMBER 9	HOLIDAY PARTY