



Manual of CLE Requirements and
In-House CLE Program Catalog
as of April 25, 2023

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MEETING YOUR NEW YORK CLE REQUIREMENTS THROUGH KOSTELANETZ LLP'S IN-HOUSE PROGRAMS

NOTE ABOUT OTHER STATES: This Manual focuses on New York State CLE requirements. The last section, however, discusses whether our in-house CLE programs qualify for CLE credit in other States where our attorneys are admitted. D.C., Maryland, and Massachusetts (except for new attorneys) have no CLE requirement; other states are Connecticut, Florida, New Jersey, Pennsylvania, Tennessee, and Virginia.

The New York State (“NYS”) Continuing Legal Education (“CLE”) Program Rules, Joint Rules of the Appellate Divisions, January 1, 2023 (“NYS CLE Rules”),¹ require attorneys admitted to practice in New York to attend, during each biennial reporting cycle, specified CLE programs accredited by the New York Continuing Legal Education Board (“CLE Board”) in order to maintain their Bar admission.

Kostelanetz LLP offers a robust selection of live and prerecorded in-house CLE programs that allow our attorneys to learn and stay abreast of legal topics relevant to our practice. Our CLE programs will enable our New York attorneys to meet most, if not all, of their NYS CLE requirements by attending in-house CLE programs.

¹ Information in this Manual is taken from the New York State Continuing Legal Education Program Rules (“NYS CLE Rules”), updated as of January 1, 2023, available at: <https://ww2.nycourts.gov/sites/default/files/document/files/2022-12/2023a-NY-CLE-Program-Rules.pdf>

IN THIS MANUAL, WE WILL:

- I) List NYS CLE topics;**
- II) explain the NYS CLE Rules, and;**
- II) list and describe NYS CLE programs offered by Kostelanetz LLP.**

We are currently accredited to provide in-person CLE programs, including virtually, but we expect to be accredited to provide credit for pre-recorded CLE programs by June 2023. The CLE Program Catalog in this Manual includes pre-recorded programs. We will let you know when these programs are available for CLE credit.

We are also accredited to provide CPE programs, but only for in-person tax courses.

We will update this Manual as new programs become available

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SUBJECT MATTER OF NYS CLE PROGRAMS

The following are abbreviated descriptions of subjects eligible for NYS CLE Credit. For full descriptions, see the NYS CLE Rules.

I. ETHICS AND PROFESSIONALISM.

Ethics and Professionalism programs may address lawyers' professional obligations to clients, including confidentiality, conflicts of interest, and zealous advocacy and its limits. These programs may also cover lawyers' professional relations with prospective clients; lawyers' fiduciary obligations in connection with client and escrow monies; sources of lawyers' professional obligations, including disciplinary rules, judicial decisions, and statutory provisions; and how to recognize and resolve ethical dilemmas.

II. SKILLS

Skills programs may include problem solving, legal analysis and reasoning, legal research and writing, negotiation, and trial advocacy.

III. LAW PRACTICE MANAGEMENT

Law Practice Management programs may encompass, for example, office management, technology applications, state and federal court procedures, stress management, and avoiding malpractice and litigation.

IV. AREAS OF PROFESSIONAL PRACTICE

This title is self-explanatory. Programs can address all substantive areas of law, including, for example, corporations, estate planning/administration, civil litigation, criminal litigation, securities, taxation, and alternative dispute resolution.

V. DIVERSITY, INCLUSION AND ELIMINATION OF BIAS

CLE programs on this topic may include, among other things, implicit and explicit bias, equal access to justice, and sensitivity to cultural and other differences when interacting with members of the public, judges, jurors, litigants, attorneys and court personnel.

VI. CYBERSECURITY, PRIVACY AND DATA PROTECTION

Effective July 1, 2023, there are two separate CLE categories under this heading, Ethics and General. See C., below, for how to comply with the requirement for these courses if you need to register in 2023..

A. Cybersecurity, Privacy and Data Protection-Ethics

Cybersecurity, Privacy and Data Protection-Ethics CLE programs must relate to lawyers' ethical obligations and professional responsibilities regarding the protection of electronic data and communication. They may include how lawyers' ethical obligations and professional responsibilities apply to electronic data and communication; protection of confidential, privileged, and proprietary client and law office data and communication; client counseling and consent regarding electronic data; security issues related to the protection of escrow funds; inadvertent or unauthorized electronic disclosure of confidential information, including through social media, data breaches and cyberattacks; and supervision of employees, vendors and third parties as this relates to electronic data and communication.

B. Cybersecurity, Privacy and Data Protection-General

These programs may include technological aspects of protecting client and law office electronic data and communication (including sending, receiving and storing electronic information; network, hardware, software and mobile device security; preventing, mitigating, and responding to cybersecurity threats, cyberattacks and data breaches); laws relating to cybersecurity (including data breach laws) and data privacy; and law office cybersecurity, privacy and data protection policies and protocols.

C. Those Who Need to Register in 2023

Since this new requirement goes into effect on July 1, 2023, any attorney due to re-register on or after July 1, 2023 (birthday is on or after July 1st) must complete 1 CLE credit hour in Cybersecurity, Privacy and Data Protection as part of the biennial CLE requirement. An attorney whose birthday is before July 1, 2023 need not comply with the new requirement in 2023, but must comply in future biennial periods.

NYS CLE REQUIREMENTS FOR NEWLY ADMITTED ATTORNEYS AND EXPERIENCED ATTORNEYS

The NYS CLE Rules distinguish between “newly admitted” and “experienced” attorneys, with more rigorous CLE requirements for newly admitted attorneys.

An attorney is “newly admitted” for the first two years after admission to the Bar. After those two years, an attorney who has fulfilled the newly admitted CLE requirements becomes “experienced.”

Attorneys admitted to practice in other United States or foreign jurisdictions who are subsequently admitted to practice in New York, may be classified as “experienced” if they have practiced law for at least 5 of the 7 years immediately preceding their admission to the New York Bar.

I. NYS CLE REQUIREMENTS FOR NEWLY ADMITTED ATTORNEYS

The New York CLE Board provides the following *Statement of Purpose for Mandatory Continuing Legal Education for Newly Admitted Attorneys*.

Mandatory Continuing Legal Education for Newly Admitted Attorneys in the State of New York is a transitional continuing legal education program to help the newly admitted attorney establish a foundation in certain practical skills, techniques and procedures, which are and can be essential to the practice of law, but may not have been adequately addressed in law school.

Within the first 2 years of the after being admitted to the Bar, each newly admitted attorney is required to complete a minimum of 32 credit hours (16 credit hours each year) of accredited transitional education as follows:

Year 1*	Year 2*
7 credit hours of: <ul style="list-style-type: none"> • Law Practice Management, • Areas of Professional Practice, and/or • Cybersecurity, Privacy and Data Protection-General; 	7 credit hours of: <ul style="list-style-type: none"> • Law Practice Management, • Areas of Professional Practice, and/or • Cybersecurity, Privacy and Data Protection-General;
6 credit hours of Skills; and	6 credit hours of Skills; and
3 credit hours of Ethics and Professionalism	3 credit hours of Ethics and Professionalism

*As part of the 32-credit hour requirement over two years, each newly admitted attorney must complete at least 1 credit hour of Cybersecurity, Privacy and Data Protection.

** Attorneys may apply a maximum of 3 credit hours of Cybersecurity, Privacy and Data Protection-Ethics (as opposed to Cybersecurity, Privacy and Data Protection-General) to the 6 credit-hour Ethics and Professionalism requirement.

A newly admitted attorney who accumulates more than the 16 hours of credit required in the first year of admission to the Bar may carry over to the second year a maximum of eight credits. Then, six credits in excess of the 16-hour requirement in the second year of admission may be carried over to the following biennial reporting cycle, but credit in ethics and professionalism, and cybersecurity, privacy and data protection-ethics may not be carried over. No CLE credit can be earned for repeating the same course or program, in any format, even in a subsequent reporting cycle. If, however, the program has significant new content, such as revised or updated materials reflecting recent changes in the law, it may be eligible for CLE credit even if its title has not changed.

Transitional CLE courses approved by another State or D.C. may count towards a newly admitted attorney’s CLE requirements so long as they meet NYS CLE standards. FAQs for newly admitted attorneys are available at

https://ww2.nycourts.gov/attorneys/cle/newattorney_faqs.shtml

II. NYS CLE REQUIREMENTS FOR EXPERIENCED ATTORNEYS

A. General Requirements

Each attorney must complete a minimum of 24 credit hours of accredited

Continuing Legal Education each biennial reporting cycle in (as described above):

- Ethics and Professionalism
- Skills
- Law Practice Management;
- Areas of Professional Practice;
- Diversity, Inclusion and Elimination of Bias;
- Cybersecurity, Privacy, and Data Protection-Ethics; or
- Cybersecurity, Privacy, and Data Protection-General

At least 4 of these credit hours must be in Ethics and Professionalism.

At least 1 of these credit hours must be in Diversity, Inclusion and Elimination of Bias.

At least 1 of these credit hours must be in Cybersecurity, Privacy and Data Protection.

Attorneys may apply a maximum of 3 credit hours of Cybersecurity, Privacy and Data Protection-Ethics (as opposed to Cybersecurity, Privacy and Data Protection-General) to the 4-credit Ethics and Professionalism requirement.

An attorney who accumulates more than the 24 required CLE credit hours in any one biennial reporting cycle may carry over a maximum of six credits to the next cycle.

No CLE credit can be earned for repeating the same program, in any format, even in a subsequent reporting cycle. If, however, the program has significant new content, such as revised or updated materials reflecting recent changes in the law, it may be eligible for CLE credit even if its title has not changed.

CLE courses approved by another State or DC count toward an attorney's NYS CLE compliance.

B. Alternate Ways for Experienced Attorneys to Earn CLE Credit

This is not an exhaustive list, but these are the main alternate ways of earning CLE credit:

- a. An experienced attorney can earn 3 CLE credits for presenting a CLE program.
- b. CLE credit up to 12 credits per biennial cycle are available for legal research-based writing, upon application to the CLE Board, provided this (i) produced material published or to be published, in print or electronically, in the form of an article, chapter or book written, in whole or in substantial part, by the applicant, and (ii) contributed substantially to the continuing legal education of the applicant and other attorneys. Attorneys must use this form for each separate publication: <https://ww2.nycourts.gov/sites/default/files/document/files/2018-03/apppubcredit.pdf>

Note: While attorneys can apply for writing credit during their biennial cycles, we have also found that applying at the same time as their registration suffices. We have not yet seen credit denied for a published article.

- c. CLE credit is available for teaching law school classes and judging moot court competitions.

KOSTELANETZ LLP IN-HOUSE CLE PROGRAM CATALOG

I. PRE-LAW PROGRAMS FOR PARALEGALS THAT ALSO PROVIDE CLE CREDIT FOR ATTORNEYS

We have titled programs that aim to prepare paralegals for classes they will take in their first year of law school as a “1L Core Classes,” but these programs also provide CLE credit for attorneys.

1L Core Class: Torts

Presented by: Randi L. Maidman, Counsel, Kostelanetz LLP

Program Description: An overview of the basic concepts of tort law (that law students can expect to learn in their first year torts class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

1L Core Class: Property

Presented by: Randi L. Maidman, Counsel, Kostelanetz LLP

Program Description: An overview of the basic concepts of property law (that law students can expect to learn in their first year property class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

1L Core Class: Constitutional Law

Presented by: Michelle Lee, Associate, Kostelanetz LLP

Program Description: An overview of selected concepts of constitutional law (that law students can expect to learn in their first-year constitutional law class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

1L Core Class: Criminal Procedure

Presented by: Michelle Lee, Associate, Kostelanetz LLP

Program Description: An overview of some concepts of criminal procedure (that law students can expect to learn in their first-year criminal procedure class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

1L Core Class: Contracts

Presented by: Will Greco, Associate, Kostelanetz LLP

Program Description: An introduction to the basic concepts of contract law (that law students can expect to learn in a first year contracts class). Attendees will learn what a contract is, how it is formed, and what happens when one party alleges that a contract has been breached.

NYS CLE: 1 credit hour in Areas of Professional Practice.

1L Core Class: Intro to Legal Research, Analysis, and Communication

Presented by: Will Greco, Associate, Kostelanetz LLP

Program Description: An introduction to basic concepts of legal research and analysis (that law students can expect to learn in a first year research class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

I. FOUNDATIONAL CLE PROGRAMS

ABCs of the IRS

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses and simplifies tax procedure, including the related government agencies, courts, forms, audits, statutes of limitations, assessments, collection issues and procedures, criminal tax, voluntary disclosure, and "Kovel" accountants.

NYS CLE: 1 credit hour in Areas of Professional Practice.

eDiscovery and Privilege Review

Presented by: Stephen A. Josey, Counsel, Kostelanetz LLP

Program Description: This program discusses and simplifies the process of eDiscovery and privilege review. It highlights the following topics: preservation requests, document collection, preparing and reviewing productions, attorney-client privilege from a tax and

non-tax perspective, common interest/joint defense exceptions, work-product doctrine, and waivers of privilege.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Security and Confidentiality

Presented by: Sharon L. McCarthy, Partner, Kostelanetz LLP

Program Description: This program discusses professional conduct rules that establish and sustain practices that protect client information and prevent the abuse of sensitive knowledge. The program outlines concrete procedures that can be implemented to prevent inadvertent disclosures of confidential information, and defines intentional actions that are illegal and a violation of Kostelanetz LLP policy. Through specific examples of insider trading cases, the presentation demonstrates how firm resources are vulnerable to exploitation, especially in remote or hybrid work environments.

NYS CLE: 1 credit hour in Skills.

LinkedIn as an Essential Tool for All Kostelanetz Personnel

Presented by: by Emily K. Pierce, Marketing Contractor for Kostelanetz LLP, and Caroline Rule, Partner, Kostelanetz LLP

Program Description: This program discusses use of LinkedIn as a way to manage an attorney's law practice, generate new business, and cultivate the attorney's image in the legal community.

NYS CLE: 1 credit hour in Law Practice Management.

Introduction to the Legal Method

Presented by: Claude M. Millman, Partner, Kostelanetz LLP

Program Description: This program is an introduction to the legal method, including a discussion of main sources of law, statutory interpretation, common law evolution, legal citations, and legal writing.

NYS CLE: 1 credit hour in Areas of Professional Practice.

II. MORE ADVANCED CLE COURSES

A. General Tax Courses

Tax Penalties: Common Tax Penalties, Potential Defenses to Penalties

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses tax penalties assessed against taxpayers, defenses to penalties, and the procedures for challenging penalties. It discusses common penalties, such as failure to file and failure to pay, accuracy, and fraud penalties, as well as other penalties that the IRS is using more frequently as part of enforcement initiatives, such as trust fund recovery penalties and penalties for failure to report foreign assets.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Helping Clients Come Into Tax Compliance: (Part I of II) Non-filers

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses the consequences of not timely filing returns, including civil and criminal penalties. It describes the reasons that some taxpayers get behind on their tax return filings; how to help clients collect information and prepare delinquent tax returns; the statute of limitations for delinquent returns and the IRS's policies on soliciting returns; defenses to civil penalties for late filing and late payment; and potential criminal penalties for non-filers.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Helping Clients Come Into Tax Compliance: Part II of II) Voluntary Disclosure, Streamlined Procedures, and Other Methods of Correcting Past Mistakes

NOTE: This program may need to be updated after it was last recorded

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program addresses how to assist clients in correcting past tax non-compliance, including qualified amended returns, voluntary disclosures, and the IRS's current streamlined offshore compliance procedures. It discusses ethical obligations of a tax practitioner to advise a client about past errors or omissions; the statute of limitations for assessment of tax and how it fits into correcting past non-compliance; and specific eligibility requirements and procedures for qualified amended returns, voluntary disclosures, streamlined offshore compliance procedures, and delinquent FBAR procedures.

NYS CLE: 1 credit hour in Areas of Professional Practice.

IRS Methods of Obtaining Taxpayer Information

Presented by Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses the IRS's methods of obtaining taxpayer information, focusing primarily on the IRS's summons authority, taxpayer's rights and privileges, summons enforcement litigation, and attorneys' ethical obligations when responding to IRS requests.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Requesting Transcripts From the IRS: What Are They? What do We do with Them? How Do We Get Them? – All of Your Questions Answered

Presented by: Megan L. Brackney, Partner, and Usman Mohammad, Counsel, Kostelanetz, LLP

Program Description: This program provides detailed information about how an attorney can position their self to obtain IRS transcripts as quickly as possible.

NYS CLE: 1 credit hour in Skills.

Interest on Taxes: It's More Interesting Than You Think

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses how interest is computed on tax and penalties, both by the Internal Revenue Service and New York State/New York City It describes special rules regarding interest, including when and how a taxpayer can seek an abatement of interest, how interest fits into settlement negotiations, and how taxpayers can make deposits to stop the accrual of interest while they work through their controversy with the IRS.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Business Entities – Non-Tax and Tax Differences

Presented by: Ian Weinstock, Partner, Kostelanetz LLP

Program Description: This program discusses the tax and non-tax differences among the most common types of business entities, including Sole Proprietorships,

Corporations, Not-for-Profit Corporations, General Partnerships, Limited Partnerships, Limited Liability Companies and Limited Liability Partnerships.

NYS CLE: 1 credit hour in Areas of Professional Practice.

IRC § 7216: Restrictions on Using and Disclosing a Client's Tax Return Information

Presented by: Caroline Rule, Partner, Kostelanetz LLP

Program description: Many attorneys are unwittingly “tax return preparers” subject to the confidentiality provisions of IRC § 7216 and its complicated regulations. This program provides an overview of the obligations under this statutory and regulatory regimen, including when tax return information furnished in connection with preparation of the taxpayer’s tax returns can be disclosed to third parties: a) without the taxpayer’s consent, or b) with the taxpayer’s written consent, which must follow stringent detailed guidelines.

NYS CLE: 1 credit hour in Areas of Professional Practice.

B. Tax Courses Relating to Estates

Basics of Estate Planning (Part 1 of III)

Presented by: Ian Weinstock, Partner, Kostelanetz LLP

Program Description: This program covers all of the basics of estate planning. It starts with a working definition of estate planning, and proceeds to discuss the basic estate planning documents, trusts and their uses, incapacity planning, the unified estate and gift tax system, the generation-skipping transfer tax, and some basic estate tax minimization strategies.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Advanced Estate Planning (Part II of III)

Presented by: Ian Weinstock, Partner, Kostelanetz LLP

Program Description: This program covers a number of fairly advanced estate planning topics. It discusses various different types of trusts, including Irrevocable Life Insurance Trusts, Intentionally Defective Grantor Trusts, Grantor Retained Annuity Trusts, Charitable Lead Trusts, Charitable Remainder Trusts, Dynasty Trusts

and Asset Protection Trusts. It also addresses Family Limited Partnerships/LLCs and their potential for reducing transfer taxes.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Overview of Estate Administration (Part III of III)

Presented by Wilda Lin, Counsel, Kostelanetz, LLP

Course Description: This program covers all of the basics of estate administration. It begins with an overview of the entire administration process, and proceeds to discuss in greater detail how to have an executor or administrator appointed; how to identify, gather, and value assets and liabilities of the estate; how to prepare and file income and estate tax returns; and how to distribute assets to beneficiaries.

NYS CLE: 1 credit hour in Areas of Professional Practice.

C. Non-Tax CLE Programs

New York State Grand Jury Practice

Presented by: Daniel C. Davidson, Associate, Kostelanetz LLP

Program Description: This program covers the fundamentals of grand jury practice in New York State. Particular attention is given to differences between state and federal procedure, as well as recent changes to the State's bail and discovery laws and their impact on grand jury practice.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Crypto Doesn't Have to be Cryptic (Part I of III)

Presented by: Garrett L. Brodeur, Associate, Kostelanetz LLP

Program Description: This program discusses key terms and concepts associated with cryptocurrency and blockchain technology, as well as recent industry themes and developments.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Crypto Doesn't Have to be Cryptic (Part II of III)

Presented by: Garrett L. Brodeur, Associate, Kostelanetz LLP

Program Description: This program discusses the IRS's approach to defining "virtual currency" for tax purposes, current IRS guidance on cryptocurrency taxation, and the tax implications of common fact patterns relating to cryptocurrency.

NYS CLE: 1 credit hour in Areas of Professional Practice..

Crypto Doesn't Have to be Cryptic (Part III of III)

Presented by: Don Fort, Director of Investigations, and Garrett L. Brodeur, Associate, Kostelanetz LLP

Program Description: This program discusses governmental enforcement initiatives involving cryptocurrency, including those relating to tax evasion and money laundering, and provides an update on the investigative techniques and technology used by IRS Criminal Investigation (IRS-CI) and other federal agencies.

NYS CLE: 1 credit hour in Areas of Professional Practice..

Introduction to New York City Government Procurement Law

Presented by: Claude M. Millman, Partner, Kostelanetz LLP

Program Description: This program introduces the principles of law that apply to New York City government's procurement of goods, services, and construction, by reviewing relevant provisions of the New York State General Municipal Law, the New York City Administrative Code, and the New York City Procurement Policy Board Rules. It emphasizes the importance of New York City's procurement system for vendors seeking to do business with City agencies through local government contracts.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Introduction to New York State "Article 78" Litigation

Presented by: Claude M. Millman, Partner, Kostelanetz LLP

Program Description: This program introduces the principles of law that apply to lawsuits filed against governmental agencies under Article 78 of the New York State Civil Practice Law & Rules, and offers tips on how to file and prosecute an Article 78

lawsuit. It teaches when an Article 78 proceeding is the correct vehicle for bringing a lawsuit against a governmental agency, how to prepare an Article 78 petition and supporting papers, and how to prosecute an Article 78 proceeding.

NYS CLE: 1 credit hour in Areas of Professional Practice.

Expert Witnesses in Litigation

Presented by: Claude M. Millman, Partner, Kostelanetz LLP

Program Description: The program discusses the use of expert witnesses in litigation by addressing what an expert witness is, how to find and select an expert witness, how to prepare an expert report, and how to present an expert witness at trial. It describes expert witnesses in the context of civil procedure rules (i.e., the Federal Rules of Civil Procedure (Fed. R. Civ. P.) and New York's Civil Practice Laws and Rules (CPLR)).

NYS CLE: 1 credit hour in Skills.

D. Future Kostelanetz LLP CLE Programs

1. Scheduled Program

May 23, 2023, 12:00 pm EST:

How to Research Tax-Related Questions

To be presented by: Michael Sardar, Partner, Kostelanetz LLP

Program Description: There are many ways to research tax-related questions beyond, for example, Checkpoint. This program will discuss how to begin researching a tax issue, and resources ranging from the most obvious to the more obscure

NYS CLE: 1 credit hour in Skills.

2. Upcoming but Unscheduled Ethics Programs

Circular 230, Regulations Governing Practice Before the Internal Revenue Service

To be presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses Circular 230, the pivotal Treasury Department Circular that governs practice before the IRS. Circular 230 sets forth

rules about the authority to practice before the IRS and the duties and restrictions relating to this practice.

NYS CLE: We expect this program to provide 1 credit hour in Ethics.

NOTE: If you attended Megan's recent Circular 230 presentation, you won't get Ethics credit for it. We have to apply 60 days in advance for approval of Ethics courses, and did not do so in time for that program. We'll let you know when this program is approved.

Attorney Client Privilege Issues With a Tax Focus

To be presented by: Stephen Josey, Counsel, Kostelanetz LLP

Program Description: This program will discuss attorney client privilege issues especially as they arise in tax cases, including when the "Kovel" accountant privilege applies and when it does not apply, for example when the accountant prepares tax returns rather than assists an attorney in providing legal advice to the client.

NYSBA Rules of Professional Conduct and ABA Model Rules of Professional Conduct, Rule 1.2: Scope of Representation and Allocation of Authority Between Client and Lawyer

To be presented by: Claude M. Millman, Partner, Kostelanetz LLP:

Program Description: This program will discuss Rule 1.2 of the New York State Bar Association's Rules of Professional Conduct and the American Bar Association's Model Rules of Professional Conduct, which are essentially the same. It will describe how a lawyer must discuss and abide by a client's decisions about the objectives of a representation while also taking action on behalf of a client that the attorney is impliedly authorized to do. It will also address, among other provisions, rules specific to criminal cases; and will discuss the difference between unethically counseling a client to engage in unlawful conduct and discussing the legal consequences of a client's proposed course of action.

NYS CLE: We expect this program to provide 1 credit hour in Ethics.

3. Cybersecurity, Privacy and Data Protection-Ethics Program in the Works

Michael Sardar and Emma Westerhof, with Dave Taylor and Nikhil Lahiri assisting, are working on a program that will address the ethics of Cybersecurity Issues. We expect this program to provide 1 credit hour in Cybersecurity, Privacy and Data-Ethics.

4. Other Upcoming Programs

IRS Form 8300 Requirements and Penalties

To be presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program description: This program discusses the requirements to file Forms 8300 to report cash transactions in a trade or business of over \$10,000 and to furnish annual statements to customers. The program outlines the basics of Form 8300 compliance, and then goes into further detail about the potential penalties, defenses to penalties, and the methods of challenging Form 8300 penalties.

NYS CLE: 1 credit hour in Areas of Professional Practice.

NOTE: Megan's prior presentation on this subject did not qualify for CLE credit.

Fifth Amendment Issues

To be presented by: Maxwell Brown, Associate, Kostelanetz LLP

Program Description: This program will describe aspects of the Fifth Amendment privilege against self-incrimination, including when it applies, how it is invoked, and how it may be waived, either deliberately or inadvertently.

NYS CLE: We expect this program to provide 1 credit hour in Areas of Professional Practice.

The Corporate Transparency Act

To be presented by: Ian V. Buksunski, Associate, Kostelanetz LLP

Program Description: This program will discuss the Corporate Transparency Act (CTA), enacted in 2021 as a mechanism to deal with so-called "dirty money," i.e. to guard against money laundering, terrorism financing, and other forms of illegal financing. The program will describe how the CTA requires "reporting companies"

to file with the Financial Crimes Enforcement Network, FinCEN, reports that identify a company's beneficial owners; this applies to entities either created through a U.S. State filing or formed under the law of a foreign country and registered to do business in the U.S. The program will address FinCEN's final regulations regarding CTA reports issued in 2022. Existing companies have from January 1, 2024 until January 1, 2025 to file the required report with FinCEN. Reporting companies formed on or after January 1, 2024, must file the report within 30 days of their formation.

NYS CLE: We expect this program to provide 1 credit hour in Areas of Professional Practice.

Updated NYS Notarization Laws

To be presented by: Wilda Lin, Counsel, Kostelanetz LLP

Program Description: This program will discuss the provisions of a new law, NY Executive Law Section 135-c, that authorizes notaries to perform electronic notarial acts by registering with the Department of State and complying with new rules. The program will also discuss other new provisions, including new rules about records notaries must keep.

NYS CLE: We expect this program to provide 1 credit hour in Skills.

The United States Tax Court (potentially a two-part series)

To be presented by: Garrett L. Brodeur and William Greco, Associates, Kostelanetz, LLP

Program Description: Yet to be determined, but since both these attorneys clerked for Tax Court judges, they are uniquely qualified to teach us about that Court.

NYS CLE: We expect this program to provide 1 or 2 credit hours in Areas of Professional Practice.

Effective Legal Writing

To be presented by: Garrett Brodeur, Associate, Kostelanetz LLP

Program Description: Even seasoned attorneys can use reminders about effective legal writing. This program will discuss how legal writing should present

information that is easy to understand, demonstrate authority and confidence, and be as clear and simple as possible.

NYS CLE: We expect this program to provide 1 or 2 credit hours in Skills.

CAN OUR IN-HOUSE CLE PROGRAMS QUALIFY FOR CLE CREDIT IN OTHER STATES?

What follows is intended to give a rough guide about whether our in-house CLE programs will satisfy CLE requirements for other States where our attorneys are admitted, which are:

Connecticut,
D.C. (no CLE requirement),
Florida,
Maryland (no CLE requirement),
Massachusetts (no CLE requirement except for new attorneys)
New Jersey,
Pennsylvania,
Tennessee, and
Virginia.

Connecticut

Connecticut attorneys must certify twelve CLE credit hours per calendar year. At least two credits must be in ethics and/or professionalism. An attorney may carry over two hours of credit from the prior year.

Our in-house CLE programs qualify for credit in Connecticut, where any program approved in another jurisdiction is automatically approved.

Florida

Over a three-year period, a Florida attorney must complete 33 hours of CLE, five of which must be in the area of ethics, professionalism, substance abuse, mental illness awareness, or bias elimination; three hours of technology; and one hour of professionalism.

Our in-house CLE programs qualify for credit in Florida where programs approved in another jurisdiction are generally acceptable.

Massachusetts

CLE is not in mandatory in Massachusetts, except that a newly admitted attorney must complete a half-day Practicing with Professionalism course, which our CLE programs obviously don't provide.

New Jersey

New Jersey attorneys must complete 24 CLE courses over a a two-year period. Five of these must be in the areas of ethics and/or professionalism, and at least two of those five must be in diversity, inclusion, and elimination of bias. (Newly admitted attorneys must complete CLE courses in nine New Jersey law subjects.)

Our in-house CLE programs qualify for CLE credit in New Jersey, which accepts courses accredited in another mandatory CLE jurisdiction.

Pennsylvania

Pennsylvania only accepts CLE courses from providers accredited in that State.

Tennessee

Tennessee attorneys must complete 15 hours of CLE per calendar year, which must include three Ethics/Professional hours.

If, as with our in-house CLE programs, a CLE course has not been accredited in Tennessee, an attorney must apply for approval and accreditation of that particular course before they can receive CLE credit.

Virginia

Virginia does not accept CLE courses from any other State.

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