

*the*WRITS

THE OFFICIAL PUBLICATION OF THE BUCKS COUNTY BAR ASSOCIATION



FALL 2018

**SHOPPING FOR A CAUSE:
BUCKS' THRIFTIEST SHOPS**

**MEET PROTHONOTARY
JUDITH REISS**

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ON THE COVER: "Along the canal in Tinicum Park"
- Photo Credit Dylan Gilheany

LASP Hires New Executive Director, Shawn Boehringer

Shawn Boehringer, Executive Director of the Lancaster Area Senior Professionals (LASP), was recently hired to replace the late David J. Truelove, who served as Executive Director for many years. Shawn has a long history in the legal profession and is excited to continue the work of LASP.

Thank You from Jessica and Judith

Jessica A. Pritchard and Judith Reiss, both of whom served as Presidents of the Bucks County Bar Association, would like to thank all the members and supporters of the association for their continued support and dedication.

PRO BONO WORK: THE GIFT YOU GIVE TO YOURSELF

Pro bono work is a great way to give back to the community and gain valuable experience. It allows lawyers to provide legal services to those who cannot afford them, while also helping to build their own skills and knowledge.

FORGIVENESS

Forgiveness is a powerful tool that can help us move forward from past mistakes and pain. It is a process that takes time and effort, but it is worth the reward of a clearer mind and a more peaceful life.

LRIS Veterans Program

The LRIS Veterans Program is a great way for lawyers to support our veterans and their families. It provides legal services to veterans who are in need, and it is a chance for lawyers to give back to the community that has supported them.

IT'S ALL ABOUT THE STORY: Children's Books and Legal Pleadings Have Much in Common

Children's books and legal pleadings may seem like two very different things, but they have much in common. Both require a strong story and a clear understanding of the facts. Lawyers can learn a lot from the way children's books tell their stories.

Meet Judith Reiss: Bucks County's Prothonotary

Judith Reiss is the Bucks County Prothonotary, a position of great responsibility and honor. She has a long history in the legal profession and is dedicated to providing excellent service to the public.

Shopping for a Cause: Bucks' Thriftiest Shops

Shopping for a cause is a great way to support a good cause while also saving money. There are many thrift stores in Bucks County, each with its own unique character and selection of goods.

SCJAP Elects Judge Daniel Baranowski as 2nd Vice President

The Schuylkill County Judicial Association (SCJAP) has elected Judge Daniel Baranowski as its 2nd Vice President. Judge Baranowski is a highly respected judge and a member of the Bucks County Bar Association.

The Honorable Henry Wynkoop

The Honorable Henry Wynkoop was a prominent figure in the legal profession and a member of the Bucks County Bar Association. He is remembered for his dedication to justice and his service to the community.

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Jessica A. Pritchard
Bucks County Bar
Association President

PRESIDENT'S MESSAGE

Dear BCBA Members:

We have reached the end of 2018 and my tenure here as the Bucks County Bar Association President. To say it was an eventful year is an understatement. As many of you know, unexpectedly at the start of the year we were once again undergoing a search for a new executive director. Whatever plans I had for the year took second place to the imperative task of finding the correct leader for our organization. We did find our leader and in July, Gregory Nardi took over as the Executive Director of the Bucks County Bar Association. As these first few months have passed, I am even more assured of the BCBA's future and the quality leadership we will have moving forward.

In addition to Nardi, the Association will be led into 2019 by its next President, Robert T. Repko. Repko has big plans as the BCBA moves into the future.

In addition to Nardi, the Association will be led into 2019 by its next President, Robert T. Repko. Repko has big plans as the BCBA moves into the future. I have teased Repko this year when more difficult tasks have come before the Board and Executive Committee. Specifically, I would ask, "Can we DTR this?" DTR means "Defer 'til Repko." He

"I look forward to joining the Past Presidents next year and providing whatever assistance I may be able to provide."

would take it all in stride as difficult tasks will not deter him. The BCBA will do well under the guidance and direction of Mr. Repko in 2019.

Our annual Bench Bar conference was held at Hotel Hershey September 20, 2018 through September 22, 2018. Julie Goldstein served as our Bench Bar chair and successfully provided amazing CLE presentations, entertainment and hospitality. I am grateful for all her hard work. The seven people that read this introductory article from me each edition will note that I made it my goal to have the greatest number of attendees ever come to our Bench Bar conference this year. I am claiming to have succeeded. I can do this because we seemingly do not know the prior record. The assumption had been 125 attendees. We had 131 attendees this year. I win. Please do not permit Daniel Keane, Esquire, or the Honorable (and Past President) Brian T. McGuffin (allegedly the prior record holders) to tell you any differently. Again, I win.

We will hold our annual meeting and dinner on December 6, 2018. I hope to see many members join us for this evening of fun with our colleagues.

In addition to the normal meeting details, immediately before the meeting there will be an unveiling of a portrait of the Honorable Henry Wynkoop. Judge Wynkoop served on the Court of Common Pleas of Bucks County from 1777 to 1789. (See the article regarding Bucks County's acquisition of this painting on page 24). The Past Presidents of the BCBA were instrumental in securing

BCBA Mission Statement



The mission of the BCBA is to promote and support programs, organizations, and individuals throughout Bucks County who are engaged in activities designed to foster respect for the rule of law, the advancement of rights, liberties and protections under the law as well as activities which have as a principal purpose the advancement of social justice for the individuals, families and communities of Bucks County. The BCBA aims to uphold legal and ethical standards in the legal community. For members, the BCBA offers an important platform for education, professional development and networking. For the community, the BCBA serves as a resource offering education, legal assistance and financial resources for community members demonstrating need.



this portrait for Bucks County. Judicial portraits have been a project of the Past Presidents over the past few years, initially having held an exhibit of the portraits at the Michener Museum several years ago and currently securing funding for portraits of modern day judges. I look forward to joining the Past Presidents next year and providing whatever assistance I may be able to provide.

Lastly, thank you. Thank you to the BCBA members, Board members, members of the Executive Committee, my partners and co-workers, and the BCBA staff. I enjoyed (and survived) my year as the Bucks County Bar Association President because I had good people beside me, always willing to lend a helping hand and provide guidance. I look forward to resting and spending more time with my family in 2019. Thank you for this opportunity. 🍷

“Thank you to the BCBA members, Board members, members of the Executive Committee, my partners and co-workers, and the BCBA staff. I enjoyed (and survived) my year as the Bucks County Bar Association President because I had good people beside me, always willing to lend a helping hand and provide guidance.”



Bench Bar 2018: A Sweet Recap!

From September 20 to 22nd, over 130 people attended the Bench Bar Conference in Hershey, PA. Attendees had the opportunity to receive lots of CLE credits, while mingling with fellow members of the Bar and the Bench. Members were able to enjoy s'mores, a bonfire, and glow golf on Thursday night and the Hershey Gardens and Butterfly House on Friday night. The conference was also very informative, where members heard from a wide array of members of the Bucks County Bench. The conference closed with an interesting session on the current status of marijuana law in Pennsylvania and the Judge's impressions. Overall, a great time was had by all.

A special thank you to the members of the Bench Bar committee for their hard work and to Greg and the entire staff of the Bar Association for their assistance.

Save the Date for next year! We return to the Seaview Resort (NJ) on September 26-28, 2019.



From the Editor...



You Don't Say

Mom Feldman had a lot of lessons for me growing up. Most were conveyed subtly, consistent with a comfortable suburban upbringing, emphasizing academics, courtesies and independence. Many were more direct, imparted by example and by repetition. One lesson, however, sticks in my mind

like a mantra: Two wrongs don't make a right. This was one of Mom's favorites, for sure. I can recall hearing this long before I fully comprehended the message. I was pretty good at math, but despite my best efforts, still struggled with the lack of equivalency in the suggested equation. (Should there be a "less than" sign?; Don't two negatives make a positive?)

In time, of course, the cliché came to have genuine meaning and became a valuable lesson growing up and into adulthood.

I like clichés. Everyone has their favorites and we find them in all aspects of life. I love the sports clichés, heard in nearly every game broadcast and interview.

He's a team player; Take it one game at a time; She does all the little things; It's a game of inches; No lead is safe. He gave 110 percent. You miss 100% of the shots you don't take.

And, of course, the best defense is a good offense.

They say, curiosity killed the cat. A bit gruesome for me. Cat got your tongue? Also a bit gnarly. It's raining cats and dogs. Oh my! What is it with the feline expressions? Chickens seem to matter as well, as long as we don't count them before they are hatched, nor put all our eggs in one basket.

A very popular one is: you are what you eat. I'm no biologist, so I've never been too sure. I prefer: you are what you pretend to be. Not as common, but at least a bit more thought provoking.



I like clichés. Everyone has their favorites and we find them in all aspects of life. I love the sports clichés, heard in nearly every game broadcast and interview. He's a team player; Take it one game at a time; She does all the little things; It's a game of inches; No lead is safe. He gave 110 percent. You miss 100% of the shots you don't take. And, of course, the best defense is a good offense.

Some seem to be in conflict. Good things come to those who wait seems very different than, if at first you don't succeed, try, try again.

It's always darkest before the dawn. Tough not to think of that one when the alarm clock goes off way too early, before the first hint of daylight.

We can all relate to the food clichés. Sour grapes. In a pickle. That's the way the cookie crumbles. And, don't cry over spilt milk. Having been weaned long before the invention of the sippy cup, I'm told that I had more than my share of spills at the nightly dinner table. Sorry, Mom. Being that necessity is the mother of invention, I suppose someone else's Mom cleaned up one too many messes before finally conceiving of the more spill proof alternative.

When it comes to clichés in legal writing, a good rule of thumb is we should avoid them like the plague. It can be a slippery slope, even if it's the tip of the iceberg or a second bite at the apple. In a nutshell, steer clear of a fishing expedition or a red herring.

Whew! Hey, Mom, see what you started! 🐿

-Scott L. Feldman

We Welcome Your Feedback!

Thanks for your interest in *theWRITS*. Please send all comments, questions, submissions to: WritsEditor@BucksBar.org.





BCBA -DONATES TO LASP-



The BCBA is pleased to introduce Emily Carillo, our new Director of First Impressions!



LASP HIRES NEW EXECUTIVE DIRECTOR, SHAWN BOEHRINGER



Shawn Boehringer, new Executive Director, brings a long career in civil legal services to Legal Aid of Southeastern PA

NORRISTOWN, Pennsylvania (Aug. 7, 2018)—LASP's new Executive

Director, Shawn Boehringer, has dedicated his career to civil legal services in Maryland, Florida and Kentucky, but in joining LASP, he's returning to his native Pennsylvania. Since arriving at LASP July 19, he worked with departing, longtime Executive Director Elizabeth Wood Fritsch to ensure a smooth leadership transition. Following a national search process, Boehringer officially assumed leadership of LASP on Aug. 1.

LASP is a major regional resource for low-income and vulnerable people needing civil legal services in Bucks, Chester, Delaware and Montgomery counties.

"The Board of Directors' Search Committee along with staff representatives undertook a rigorous national search for our new executive director," said Judith Algeo, Esq., President of the 2018-19 LASP Board of Directors and chair of the Search Committee. "There were exceptional applicants, but Shawn Boehringer was beyond impressive. His depth of practical experience in the field, his knowledge of the Legal Aid mission, along with his personal commitment to equal justice for all, brings to the position of Executive Director a person uniquely qualified to lead this agency. The Board is very excited for the future of LASP and strongly believes that LASP will be well-served with Shawn as Executive Director."

Since 2009, Shawn served as Chief Counsel for Maryland Legal Aid in Baltimore. He previously worked as Director of Advocacy for Legal Aid Service of Broward County, Fort Lauderdale, Florida from 2000-2009, as Staff Attorney for Legal Services of Greater Miami from 1997-2000, and as Staff Attorney for the Appalachian Research & Defense Fund of Kentucky, based in Prestonsburg, from 1993-1997.

Shawn grew up in Adamstown (near the border of Lancaster and Berks counties). He graduated from Governor Mifflin High School, Shillington; Gettysburg College (B.A.); and the State University of New York at Buffalo Law School (J.D.).

"The opportunity provided me by LASP's Board of Directors to lead an organization with such a meaningful mission and history is deeply appreciated and carries with it an awesome responsibility," Boehringer said. "At its core, LASP is a human rights law firm, providing voices to those who are often voiceless in those forums where civil disputes are decided. The work of LASP is essential in ensuring that fundamental needs are met, including protection from abuse, stabilization of families, and maintenance of income and affordable and livable housing. LASP will remain a committed community partner advocating for fairness, equity, and due process for those who access our services."

Boehringer succeeds Elizabeth Wood Fritsch, Esq., who served as LASP's Co-Executive Director and Executive Director for 21 years. When suburban legal aid agencies joined forces to form LASP in 2001, Fritsch was Executive Director of Bucks County Legal Aid. She became Co-Executive Director of LASP, and served as Executive Director since 2013. "As I move on to explore other opportunities and to spend more time with family, I leave knowing that LASP's experienced and committed staff, led by a talented new Executive Director, Shawn Boehringer, will continue to have a significant impact on those LASP serves and to fulfill its mission of making access to justice a reality," Fritsch said. 🐾

Legal Aid of Southeastern Pennsylvania (LASP) provides free civil legal services in Bucks, Chester, Delaware and Montgomery counties. Founded in 2001 when long-standing suburban county legal aid agencies joined forces, LASP assists low-income and vulnerable clients in domestic violence/protection from abuse, landlord-tenant, public benefits, consumer and bankruptcy, employment, health, wills/powers of attorney, juvenile and elder law.



Thank You from Jessica and Judith

Dear Bucks County colleagues and supporters,

As many of you might recall, we sent you a joint request in July to request your help in honoring Liz Fritsch upon her retirement from Legal Aid of Southeast Pennsylvania (LASP). Liz spent twenty years directing legal services for the indigent of Bucks County and we are profoundly grateful for her work. To continue Liz's work we wish to make additional paralegal support possible for pro se custody cases. We are pleased to announce that we are very close to meeting our goal and want to acknowledge and thank those listed below for their generous donations to this endeavor!

If you have not had a chance to donate, we would be very happy to receive your donation to honor Liz. This new paralegal support will assist LASP in continuing to provide quality legal services to the indigent of our Bucks County community. We thank you again for your care and commitment to equal justice to all! 🖱

— **Jessica Pritchard, President, BCBA, & Judith A. Algeo, Chair, Board of Directors of LASP**



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Need a Lawyer?

Welcome to the **Bucks County Bar Association's Lawyer Referral and Information Service (LRIS)**, serving all of Bucks County. The LRIS is a public service of the non-profit Bucks County Bar Association. Each year the LRIS responds to thousands of callers, referring them to attorneys with experience in the appropriate area of law or to area agencies able to provide assistance.

Persons identified as needing legal representation and who do not claim inability to pay an attorney will be referred by LRIS to a participating attorney.

LRIS participation is open to all Bucks County Bar Association members having their primary office in Bucks County. You can contact the LRIS at **215-348-9413**. 🖱



PRO BONO WORK: THE GIFT YOU GIVE TO YOURSELF

— By Bonnie Stein, Esquire

At this time of year, with the Holidays approaching, we all start to think about gift giving. It is the time of year that makes me smile as I remember what I have learned is the best gift – giving and sharing my time with others through pro bono service, civic activities and BCBA-sponsored activities.

I arrived in Bucks County in 1988 as a wife, a mother of teenagers, and a new lawyer, with one year of legal experience as a Texas lawyer. I was starting a legal position at Curtin & Heefner as our family came “home” to Pennsylvania. Fortunately for me, Mr. Heefner encouraged both civic and pro bono activities. Over the past thirty years I have learned and experienced the blessings of being able to give time to others with the support and encouragement of Curtin & Heefner.

Years ago, letters were sent by the Bucks County President Judge to every BCBA member. Those letters enclosed forms requesting each attorney to sign up for Bucks County Legal Aid pro bono service. After Bucks County and three other local counties merged their Legal Aid programs into South-eastern Legal Aid, the sign-up letters were sent to attorneys directly from Legal Aid. Signed forms from Firm attorneys volunteering to provide assistance to Legal Aid are then returned by the Firm.

For many years Curtin & Heefner attorneys have worked and assisted Legal Aid clients. Stories shared by attorneys after involvement in pro bono matters are frequently both sad and heartwarming. The drive back to the office after a volunteer event passes quickly with a sense of being thankful for being able to help someone in need. Curtin & Heefner attorneys have gone above and beyond on several occasions, donating personal time and money to help out Legal Aid clients that they represented.

Being the Pro Bono Coordinator at Curtin & Heefner (for too many years to count!) has been an eye-opening experience. Attorneys continually return from the Courthouse after Wednesday Protection from Abuse hearings with a new

appreciation for the needs of both victims and those wrongly accused. Stories are often shared with smiles for a good outcome or with tears for the victims of abuse.

Working closely over the years with Randi Reefner, attorney Meg Groff, and the entire incredible Legal Aid staff under the direction of Liz Fritsch was a pleasure. Connecting Legal Aid clients with Curtin & Heefner attorneys to provide legal representation in emergency PFAs, license suspensions and evictions has been rewarding for all involved.

Following the steps of Curtin & Heefner attorneys John Donaghy and Dean Arthur, I was a member of the Legal Aid Board and served several years as Board President. The Board supported the idea of the late Tom Mellon who, in typical “Tom style,” worked tirelessly to create a relatively straightforward process where fees paid to a lawyer serving as a Bucks County Arbitrator could be donated to Legal Aid. That program is still in existence today.

Merriam-Webster defines pro bono in part as “for the public good ... the motivation behind pro bono work is to benefit society.”

While pro bono efforts include volunteering for Legal Aid, the BCBA provides many other opportunities. You will laugh on the drive home after reading a book about the Constitution to grade school students, trying to explain some constitutional processes while listening to their endearing innocence. You will smile realizing you made an impact when the parents of a high school student who shadowed you for a day invite you to dinner. Your heart will burst with pride when you learn that several students you coached in Mock Trial graduated from law school.

Although timing may vary, at some point during the year, every attorney who belongs to the Bucks County Bar Association will receive the Legal Aid form letter asking for assistance. Know that you can feel like a million bucks by volunteering! There are so many activities and ways that we can each give the gift of our time. And the best gift? It is the gift you give to yourself – pride, smiles, and joy in your heart. ➡



Pro Bono Honor Roll

July 1 through September 30, 2018

THANK YOU to the individuals and entities listed below, who have provided pro bono representation to individuals in need or financial contribution during the third quarter of 2018.

Jennifer Pierce, Managing Attorney for LASP's Doylestown Office
& Pro Bono Coordinator for Bucks County,
215-340-1818 x205
or jpierce@lasp.org

A

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Richard Abramson
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Alpha Center for
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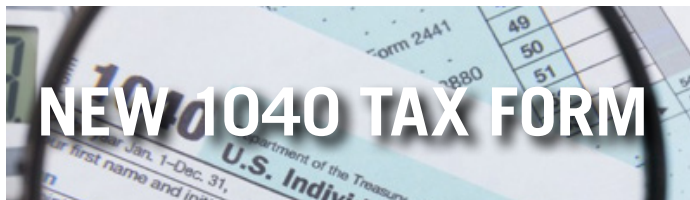
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— By Michael L. Schwartz, RFC, CWS, CFS

The ratification of the 16th Amendment allowed for the collection of income tax. Starting in 1913, American taxpayers used IRS Form 1040 to prepare and file their tax returns. The first tax return was three pages with only one page of instructions. Over the last 100+ years, the length of the instructions has changed numerous times.

In 2017, Congress passed the largest piece of tax reform legislation in over three decades. To conform to the changes that need to be implemented due to this new Tax Cuts and Jobs Act, the IRS released over 50 drafts or revised forms and schedules on its website in June.

The most anticipated one was the 1040, U.S. Individual Income Tax Return form. As promised, the “postcard” size was achieved, and Form 1040 was reduced to one double-sided half page, as compared to the previous two full pages. The objective was to simplify the tax reporting process for many taxpayers. The first page is primarily text data including contact information, social security number, filing status, dependents, signature, and of course, the option to donate to the presidential election campaign. The second page is dedicated to the actual monetary information needed to complete this tax form. This new 1040 also consolidates and replaces 1040A and 1040EZ, two forms that will no longer be necessary. This means that starting in 2019 (for 2018 tax returns), all 150 million taxpayers will be using the same form.

The Treasury projects that 65% of taxpayers will only have to file the new 1040, plus at most one additional schedule. However, that leaves the remaining 35% potentially finding this attempt at simplification more confusing than ever.

When looking at the proposed 1040, here are things to remember.

It's still a draft.

The IRS warns taxpayers not to file the recently released 1040 as it is still in draft form, stating, “This is an early release draft of the 2018 IRS Form 1040, U.S. Individual Income Tax Return, which the IRS is providing for your information, review, and comment... Do not file draft forms. Also, do not rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes.

However, in this case we anticipate it is likely that this draft will change at least slightly before being released as final. Whether this draft changes or not, we will post a new draft later this summer with our standard coversheet indicating we do not expect that draft to change.”

As promised, it's smaller.

The new 1040 has only 23 numbered lines, as compared to the previous 79 on the old 1040 form. As previously stated, it should replace not only the 1040 but also forms 1040a and 1040EZ. Many lines have been consolidated or moved to schedules.

Does size really matter? The IRS expects that almost 90% of taxpayers will file their taxes electronically or use a tax preparer, making the length of tax forms inconsequential. The changes, additions and deletions of lines, which are supposed to make it easier to fill out and understand, are what matter the most.

Steve Mnuchin, Treasury Secretary, said, “Our objective is to make this simpler for taxpayers, whether they’re doing it electronically or whether they’re doing it on a physical form.”

It has six additional schedules.

The new 1040 has created a “building block” approach to tax reporting. Ideally, taxpayers with straightforward taxes will embrace this simplified form, however, those with more complex finances will have to be mindful of the schedules and what are included on them. For example, deductions and other items are now relegated to a schedule. Some individuals may become confused or overlook potential tax breaks due to them no longer being on Form 1040 and must be filled out on a separate schedule. For example, this includes student loan interest deductions, teaching supply deductions and taxes on household employees. While these schedules are mostly short in and of themselves, they could complicate the tax filing process for many taxpayers.



The schedules are:

- **Schedule 1: Additional Income and Adjustments to Income. (37 lines)**

Includes lines 10 through 37 from the 2017 1040 form. This schedule contains items such as capital gains and losses, student loan interest expense and business income.

- **Schedule 2: Tax. (7 lines)**

You'll find the previous 1040 lines 44 through 47 on this schedule, including the Kiddie Tax, alternative minimum tax and excess premium tax credit refunds.

- **Schedule 3: Nonrefundable Credits. (10 lines)**

This includes information from the previous 1040 lines 48 through 55, including credit for child and dependent child care, education credit and energy credit.

- **Schedule 4: Other Taxes (12 lines)**

This includes the lines 57 through 63 previously on the 1040, including Medicare, Social Security, household employment and net investment income taxes.

- **Schedule 5: Other Payments and Refundable Credits. (14 lines)**

This includes what was formerly on the 1040 as lines 65 through 74.

- **Schedule 6: Foreign Address and Third-Party Designee. (3 rows)**

This simply provides taxpayers with a foreign address a line to list their country, province and postal code and provides a place to list a third-party designee who is authorized to discuss the return with the IRS.

These new schedules do not replace the current schedules such as Schedule C – which will be modified with any changes necessary to reflect the changes in the new tax law.

Items were removed due to the new tax code.

As some items were taken out of tax code, they were consequently taken out of the 1040. For example, there are no personal exemptions available for 2018 – 2025, so these lines were removed.

The former area for adjusted income reporting was eliminated. Line items that were not eliminated from tax code can now be found combined on other lines or the new Schedule 1.

An item was added due to the new tax code

Line 9 was created for the 20% deduction for income earned by pass-through businesses such as partnerships and S corporations.

Schedule 4 - "Other taxes"

Line 14, labeled as "Other Taxes," will refer you to a new Schedule 4. This schedule is for a collection of "other taxes" including self-employment tax, Medicare and Social Security tax, high-income household taxes, household employment tax, repayment of first time homebuyer credit, net investment income tax and the penalty for not having health care (2018 will be the last year this penalty is included).

Do you have questions about the draft 1040?

The IRS has a special email for those who have questions about the new draft form 1040. You can contact them at WI.1040.Comments@IRS.gov. They do warn, however, that they cannot respond to all comments due to high volume.

Conclusion

As mentioned, it is expected that 90% of taxpayers will file their taxes electronically or use a tax preparer. Some people are speculating that the changes are merely aesthetic. "Is this a question of form over substance?" asked Bob Kerr, Executive Vice President of the National Association of Enrolled Agents. He also questioned individual state's ability to adjust to the new forms, citing, "Are states ready to adjust their programming as IRS iterates version of the new Form 1040?" The changes will be costly as it will require many state and local tax forms to conform to the changes. (Source: www.money.us.news.com 7/5/2018)

The main attempt was to streamline the tax recording process for most taxpayers. The final judgement will start after the forms are finalized and taxpayers begin to use and file them.

Our aim is to try to be proactive about tax planning. We are keeping an eye on the changes and how they may affect your investments. Our goal is to understand your specific needs and then create a plan to address those needs. We anticipate sending clients a year-end tax report that will offer ideas on tax planning. We are here to help our clients! If you have any questions please call us. ➔

Michael L. Schwartz, RFC, CWS, CFS, a registered principal offering securities and advisory services through Independent Financial Group, LLC Member FINRA-SIPC. Schwartz Financial and Independent Financial Group are unaffiliated entities.

This article is for informational purposes only. This information is not intended to be a substitute for specific individualized tax, legal or investment planning advice as individual situations will vary. For specific advice about your situation, please consult with a tax professional or financial professional. Source: irs.gov; forbes.com; money.usnews.com; journalofccountancy.com.



LRIS Veterans Program

— By Larry Scheetz

The Bucks County Bar Association Lawyer Referral and Information Service (LRIS) is pleased to introduce the LRIS Veterans Program. The Veterans Program is designed to provide the veterans of Bucks County with free access to the Bucks County Lawyer Referral & Information Service. The purpose of the Veterans Program is to connect veterans who have legal concerns with local legal representation.

As the proud son of a Vietnam War Veteran, I am honored to be a part of introducing the new LRIS Veterans Program. Sadly, my father and the founder of the Law Offices of Williams & Scheetz, where my sister, Anne Scheetz Damon, and I continue his practice/legacy, passed away from a service-related illness in 2007. Dating back to his time as a Bucks County practitioner, my father taught us the importance of taking care of and giving back to our veterans.

The Veterans Program is designed to provide the veterans of Bucks County with free access to the Bucks County Lawyer Referral & Information Service. The purpose of the Veterans Program is to connect veterans who have legal concerns with local legal representation.

This new Veterans Program is an excellent way for us Bucks County attorneys to give back to those who sacrificed so much for our freedom. Please consider volunteering for this excellent program through the BCBA Lawyer Referral & Information Service. Please also spread the word about this new program within your law firms and social networks.



Below please find additional details about the LRIS Veterans Program.

What is the LRIS Veterans Program?

The LRIS Veterans Program is a resource for Bucks County veterans who need assistance identifying and obtaining an attorney to help them with their specific legal needs. LRIS has over 100 participating lawyers with different legal specialties, who are ready to assist our veterans.

How does LRIS Work for Veterans?

When a veteran calls LRIS, the Bucks County Bar Association's representatives will listen to their legal problems and recommend a qualified attorney in the same geographical location as the veteran. As part of the Veterans Program, the lawyers have agreed to waive the initial \$40.00 consultation fee. Once LRIS has received a copy of the veteran's DD Form 293, LRIS will set up a half hour consultation appointment with a qualified lawyer.

Who are the attorneys who participate in LRIS?

All participating attorneys are fully insured and licensed in Pennsylvania and in good standing with the Bucks County Bar Associations.

Does the LRIS offer reduced rates or pro bono representation?

A veteran will need to qualify for a reduced rate through the LRIS. For pro bono representation, a veteran should contact Legal Aid for civil cases at 215-781-1111 or the Public Defender for criminal cases at 215-348-6473.

How do I volunteer?

If you would like to volunteer, request additional information about the LRIS Veterans Program or refer a veteran to the program, please contact the Bucks County LRIS office at 888-991-9922.

Thank you for your consideration. 

Favorable IRS Ruling

A recent favorable IRS ruling has generated some buzz on cash balance retirement plans, and advisors should expect their popularity to rocket among business-owning clients and other highly paid professionals.

These plans allow highly compensated participants to accelerate tax-deferred savings at a much higher rate than is possible with more common 401(k) plans.

While 401(k)s, like other defined-contribution plans, can help clients shelter compensation from taxes, the plans must follow federal limits for participants' annual pretax contributions: \$18,000 in 2015 for those under age 50 and \$24,000 for those above. In contrast, participants in cash-balance plans, which have defined benefits, need not adhere to any government-set maximums for their annual pretax contributions. Instead, maximum pretax contributions are calculated for each participant based on age and earnings and according to a preset targeted return on the plan's assets.

What does that mean for a client who owns a professional practice or small business? With a cash-balance plan, an older, highly compensated practice-owning doctor, lawyer or business owner can park more than \$250,000 a year in the pretax account — even as the costs of sponsoring and administering the plan for employees remain below those of a 401(k) plan.

The tax-deferral benefits apply as long as the plan ensures "proportionate benefits are provided to a sufficiently broad-based employee population," according to the U.S. Department of Labor's Employee Benefits Security Administration.

Filing Status	Alt. 1 Married	Alt. 2 Married	Alt. 3 Married
Entity Type	Schedule C	Schedule C	Schedule C
Qualified Trade or Business Income (before contribution)	\$415,000	\$515,000	\$584,700
Qualified Retirement Plan Contribution	(\$100,000)	(\$200,000)	(\$271,700)
Qualified Trade or Business Income (after contribution)	\$315,000	\$315,000	\$315,000
Deduction	With Qualified Plan	Without Qualified Plan	Difference
Taxable Income Before Deduction	\$315,000	\$415,000	\$100,000
IRC Section 199A Deduction	\$ 43,000	\$0	\$ 43,000
Taxable Income After Deduction	\$252,000	\$415,000	\$163,000
Federal Income Taxes @ 37%	\$ 93,240	\$ 153,550	\$ 60,310
Federal Income Tax Savings Having By having Qualified Plan	\$ 60,310		

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IT'S ALL ABOUT THE STORY:

Children's Books and Legal Pleadings Have Much in Common

— By Theresa Martin Golding, Esquire

I gripped the steering wheel to stop the violent shaking of my hands. But the tremors shifted, running down my arms and straight into my chest. My heart thumped painfully. I was almost jealous of Miss Ellie. She didn't feel anything, didn't have to worry about what came next. She was dead, slumped beside me, her eyes still staring out at the ocean. At least she wasn't looking at me. I couldn't have taken that. Her wrinkled hands lay frozen on her lap, long bony fingers curled like claws. Her last word still hung in the stale air of the car and floated around my head. "Why?" she had asked, her voice cracking. I never answered her. I didn't know why I did it. But I wasn't sorry. I was glad.

The Girl in Galoshes

Standing in front of a roomful of elementary school children, I confess my total lack of artistic abilities. I'm the visiting author, spending a glorious day hanging out with eager, but potentially restless, children talking about my books and the process of writing. Hands shoot up. Questions tumble out. They love the artwork on the covers of my books. Where did I learn to draw such good pictures? "Who me? No way," I explain. "I'm the worst drawer in the whole world." They don't believe me. A large blank foam board leans against the wall. I slowly walk toward it and feign reluctance as I bring it forward. "Okay then. I will show you something that I've drawn. It's my very best drawing. Ever." They lean forward in anticipation. I slowly turn the foam board around to reveal a carefully formed stickperson. The children erupt in laughter.

When the laughter dies down, I reveal a second foam board that contains an illustration done by my very artistic daughter. The stickperson has become a curly-haired girl carrying a large umbrella, yellow galoshes on her feet and a broad smile on her face. Blue raindrops fill the background and puddle on the ground in front of her. The children "oooh" and "aaaah." I hold the drawings side by side for a few minutes, hoping the view of the disparate images sinks in. Later, my point to the children is that when we write, we are drawing a picture with our words. When we don't use our words well, our stories are as boring as my stickperson. Good, descriptive writing that paints a picture in a reader's

head is like the girl in galoshes. We see what the author wanted us to see, and we are impressed.

So, what does this have to do with legal writing? Pretty much everything. The law, it seems, is little more than a succession of stories. Those stories may not involve talking bears or orphan children escaping dangers, but they are stories nonetheless, each with their own protagonists, antagonists, conflicts, and drama. When we draft pleadings and pen briefs, we are relaying our clients' stories to the court. And among all the thousands of pleadings that cross a judge's desk, we want ours to stand out like the girl in galoshes.

Killing Miss Ellie

The excerpt at the start of this article is the opening paragraph of *Killing Miss Ellie*, a young adult novel I have written (but not yet submitted for publication). I have been told by people within the publishing industry that publishing houses that accept unsolicited manuscripts receive so many manuscripts that they cannot possibly read them all. Indeed, they read an exceptionally small fraction of all submissions. Unless the author has grabbed the editor's attention from the very first paragraph, the manuscript will be tossed aside.

Hopefully, a court reads all filed legal briefs. The point, however, remains the same – to grab the reader's attention right from the start. A statement of facts of the case can

either read like a dry history tome or like the opening chapter of a novel. As in *Killing Miss Ellie*, a good start with interesting details, and a teaser of what is to come, can peak a judge's interest.



A Yellow Volkswagen

In each of my children's novels, there is, of course, a mystery. I want the reader to keep turning the pages and I drop clues along the way to help the reader find his or her way to the conclusion that I have prepared. With the planting of those clues, the book's ending makes sense and the reader, though sometimes surprised, is satisfied – even pleased – with how everything turned out.

Frank Conroy, an author and Director of the Iowa Writers' Workshop, once described a certain pact he imagined existed between a writer and the reader. This advice from Conroy works equally well for those crafting novels as it does for writers of legal briefs. Imagine that the conclusion you want the court to arrive at is at the peak of a tall hill. You give the judge a backpack and send her on the path up the hill. Along the way, you hand the judge certain items to place in that backpack with the implicit understanding that everything you are asking her to haul up the hill will be necessary and helpful in reaching the top. If you hand her a yellow Volkswagen and, after lugging it all the way to the top of the hill, she realizes that it wasn't necessary, she's going to be very irritated.

Like a novel, a legal brief is carefully constructed, with the relevant facts, assertions and case law all logically leading the judge to a conclusion that favors your client.

Jesse's Notebook

Benny was wearing the skeleton costume. He and Watch played in Grandfather's front yard. Watch jumped on Benny. He licked Benny's face.

Henry, Jessie, and Violet sat on the front porch. It was dark. The air was cool and crisp. Jessie tapped her pencil on her notebook. "Let's go over it one more time before tomorrow," she said.

I have ghostwritten four novels in The Boxcar Children series, books which are aimed at children in second through fourth grades. In each novel, four orphan children, who live with their grandfather, solve a mystery in exactly ten chapters. Clues are sprinkled throughout the story, and there are always two or three suspicious characters who might be the culprit. Responsible twelve-year-old Jessie carries a notebook with her and keeps track of the clues. In chapter ten of *The Pumpkin Head Mystery*, above, the children gather together to examine the clues collected in the first nine chapters. Applying the clues to the events and the suspects, and then following up on their hunches, everything eventually falls into place and the children solve the mystery.



Everyone happily gathers around for a big slice of warm applesauce cake and a cold glass of milk.

A legal brief, much like a Boxcar Children novel, is limited to a certain number of pages and must follow a prescribed structure. And it is helpful, in the denouement, a la Jessie's notebook, to pull together the most important legal points made throughout the brief, highlight them, and make the case for why the conclusion is inevitable – your client must prevail.

There are, of course, some differences between writing for children and drafting legal pleadings. For one, in children's books, the endings are always happy, or at least hopeful. Secondly, based on a few clues I have accumulated over the years, I suspect that when lawyers win big cases, their celebrations involve something other than warm applesauce cake and a pitcher of cold milk. Happy writing! 🍁

Theresa Martin Golding is the author of four young adult novels, Kat's Surrender, The Secret Within, The Truth About Twelve, and Niner; two picture books, Memorial Day Surprise and Abby's Asthma and the Big Race; and four Boxcar Children novels, The Vampire Mystery, The Pumpkin Head Mystery, The Great Turkey Heist, and The Boardwalk Mystery.



Meet Judith Reiss: Bucks County's Prothonotary

— By Chris Serpico

When Judi Reiss decided to run for Supervisor in Lower Makefield Township in 2015, she couldn't have realized at the time that she was about to begin an extraordinary journey that would lead her from becoming one of two newly elected Democratic Supervisors in her township in 2016 to becoming the first Democrat elected to be a Row Officer in over thirty-five years when she was installed as Bucks County's Prothonotary in 2018.

After sitting down and interviewing Judi, I was able to better understand just how her rapid rise in Bucks County politics occurred.

She's a woman of great energy who is clearly delighted to take on the challenge of acting as the Clerk of the Civil Division of the Bucks County Court of Common Pleas.

Prothonotary is a Greek and Latin term for "First Scribe," and as such, Ms. Weiss has administrative control over and responsibility for all official documents and records of civil and family divisions.

Prothonotary is a Greek and Latin term for "First Scribe," and as such, Ms. Weiss has administrative control over and responsibility for all official documents and records of civil and family divisions. So not only is her office responsible for recording familiar civil actions, such as complaints, executions, judgments, liens, name change petitions, satisfactions, subpoenas and minors' compromise petitions, the office also processes civil filings and collects fees relating

to divorce and custody matters, including protection from abuse petitions. Additionally, the Prothy serves as an agent for the Federal Government for the purpose of processing Passport applications. It's little wonder that with the ever growing population in the County, and the increasing litigiousness of modern society, the Prothonotary is the number one revenue generator for the Courts in the County.

For Judi Reiss, her bottom line "is to make sure the public is served."

She's particularly aware of the number of pro se litigants who visit her office on a daily basis, most of them seeking to file family court petitions or related to landlord-tenant proceedings. Accordingly, she's pushed the members of her staff to be as conscious of customer service as she is.

Born and raised outside Atlanta, Georgia, she was one of two children. Judi graduated from the University of Georgia with a Bachelor's Degree in Business Administration and a Master's Degree in Education.

Her brother, Gary Evan Jackson, has been a municipal court judge in Atlanta for the past 25 years. He also teaches legal ethics at the University of Georgia Law School.

Shortly after marrying Gary Reiss in 1975, the young couple moved to Pennsylvania where they settled in Lower Makefield to raise their family of five. Besides being the mother of four boys and one girl (who is presently engaged to be married next May), Judi taught for over ten years in the Trenton public school system, and also served as a marketing manager for several area businesses, including the law firm of Stark & Stark in their Princeton office.

Although none of her children continue to reside at home with her and her husband and their two dogs, Max, a three-year-old Portuguese Waterdog, and Rosie, a five-year-old Standard Poodle, they do live in the area, so she's never far away from her five grandchildren.

When I asked her what inspired her to run for Supervisor, she replied that she'd been involved since her youth in supporting civic organizations, such as the Organization for Rehabilitation and Training (ORT), and when she learned that a seat on the local Board of Supervisors had a vacancy in 2014, she interviewed for the position. Although she did not receive the appointment, she was inspired to run

for the Board and after focusing her campaign on the need to improve area roads, she was victorious in 2015. Besides implementing needed infrastructure improvements, she restarted Lower Makefield's Open Space purchasing program, and helped get a Community Center started during her short time in office.

Soon thereafter, she was approached to run as the Democratic candidate for Prothonotary in 2017, with the position "open" following the retirement of long-time incumbent Pat Bachtle. Despite the fact that no Democrat had won an election to a County row office in over 35 years, she and four of her fellow row office candidates were elected last November.


She attributes their surprising election to "lots of door knocking" and an energized electorate seeking change.

When I asked her what she sees as her biggest challenges at this time, she told me that the sheer magnitude of the caseload is her biggest concern, especially given the shortage of judges currently serving on the bench. Thirteen judges are not sufficient for the size of this county, and she believes it's past time that Harrisburg appoint additional judges. She also pointed out that her office is understaffed by at least four or five workers at the present time.

"... the sheer magnitude of the caseload is her biggest concern, especially given the shortage of judges currently serving on the bench."

She has always been fascinated by technology and became quite proficient with computers at an early age, as a means of keeping up with her computer savvy children. One of her children, Joshua, used his knowledge of computing along with other talents to become an international bond trader at the prestigious investment firm of Cantor Fitzgerald in Manhattan by the time he was 23 years old. Tragically, he was killed in the terrorist attack on the World Trade Center in 2001. She credits Josh for helping her develop and sustain her interest in computing.


Despite the challenges that lie ahead, Judi is prepared to confront them and she's excited to continue to bring the Bucks County Prothonotary's Office into the electronic age and to make sure that the public is served to the best of her ability. 🦋



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Shopping for a Cause & Going Green

[Adventures about Town in and around Bucks County's most Fabulously Frugal Finds]

— By Susan E. Dardes

You've seen our delightful "Hungry Lawyer" columns replete with the best spots to dine in Doylestown, and the best "go to" places to grab a drink after work. I just happen to know where to feed that other indulgence, shopping, and do it at a reasonable price. The great benefit to this is that proceeds from each store support one or more charitable missions. There may be colleagues and neighbors who know of the thrift shops in passing, but don't realize the connection to a favorite charity. Due to space and time limitations, I'll highlight three shops, which might happen to align with your annual giving and the added bonus of going "green" by buying and reusing the gently used.

I start my journey close to home in Buckingham, at the **Good Stuff Thrift** shop, which is a secondhand store for clothing for the whole family, along with furniture, dishes, books, glassware and small appliances. You've probably seen their trucks about central and lower Bucks. All Good Stuff stores occupy spaces renovated from businesses that have either closed or relocated. Each is charming, bright, beautifully kept, clean, and laid out by department and color theme.

Good Stuff has sister stores on Lincoln Highway in Fairless Hills, PA, and on Route 611



in Doylestown. The Doylestown store carries many of the same treasures as the Buckingham location, and (I am told), holds a stash of wedding gowns for the budget-minded bride to be. I donated my professionally cleaned gown to them, which hopefully went to some lucky bride along the way.



My very first trip to Good Stuff in Buckingham (close to the intersection of Routes 202/263) found me two new pairs of designer shoes. New! As in never worn! While this is not always the case with thrift shops, it does happen. Who does this – give away unworn clothing and shoes – I exclaim? Maybe folks who buy on a whim, or who have to downsize, or clean out closets of relatives, or who find that the item they thought they'd like just doesn't look right when they get it home. No matter. That's where these stores shine.

Downstairs is women, upstairs is kids and baby, around the corner is household and the men's den. Their staff is



delightful and all proceeds go to help children. In 2017, retail sales and online gifts to Good Stuff resulted in a donation of \$200,000 among Bethany Services, Choice One, Christ's Home and Huntingdon Park Christian Academy, with thousands more in kind to area children. Every Friday, Good Stuff partners with Deserving Décor to deliver furniture to a needy Bucks County family.

Sales are advertised each week via their signs out front; donations are gratefully accepted at all stores. Good Stuff is closed on Sundays and major holidays, they stay open until 7 PM on weekdays, and provide 15% off for seniors (over 55) on Thursdays. I must say that the green Customer Loyalty rewards card goes a long way, too. For every \$15.00 you spend at a Good Stuff Thrift, your card is punched. Ten punches, and you take \$15.00 off of your next purchase. If you want a wonderful preview of all that the four Good Stuff locations have to offer, I suggest you visit their Facebook page or their website, www.goodstuffthrift.org.



Another "Best of Bucks" is the **In Full Swing** thrift store, located at 225 West State Street in Doylestown borough, a short walk from CB West High School. Proceeds from the store support the programs of A Woman's Place, the only domestic violence agency in the county. In the interests of full disclosure, it was my privilege to serve on the Board of Directors of A Woman's Place for 13 years. The shop is featured on their website at www.awomansplace.org and has its own Facebook

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page, Instagram and EBay presence. All proceeds go to support the programs and outreach for domestic violence education and prevention in Bucks County.

In Full Swing is clean, neatly organized, and has a unique selection of wonderful items, a real treasure hunt. An outpouring of generosity keeps the dedicated staff putting new or lightly used clothing on the racks each day. That's a lot of inventory. They, too, accept in kind donations during regular business hours and have weekly sales as well as featured rack specials. If you are searching for high end women's fashion, look in the area called "something special," to the left when you enter. A lot of the merchandise is what they term "NWT" or "new with tags," which again, means never worn. Men and children are also well represented. Items for men are located towards the dressing room area and children's – so Mom can't miss it – to the right next to the wall of ladies shoes. In Full Swing is open 7 days a week, from 10 AM-6 PM (Sunday, from 12 PM to 5 PM).



The **NOVA Thrift Shop** is located at Broad Street and Route 313 in Perkasi, and supports its namesake non-profit, the Network of Victims Assistance. Since 1974, NOVA has served as an advocate in criminal justice proceedings, speaking out on behalf of victims of crime in Bucks County, and on the state and national level. The store, celebrating its 17th year in business, is a treasure trove of men's, women's and children's clothing, household items, linens and dishes. There is a \$5.00 bargain cover basket, weekly specials, "pop up sales," and a 10% discount on Fridays to veterans. And behind the glass curio cabinets are wonderful purses, jewelry and fine china,

referred to as the "silent auction" area. They also have a spot where evening dresses and designer labels can be found for the discerning lady. Check this out at www.novabucks.org. ↗

Good Stuff, In Full Swing and Nova Thrift are all staffed by hardworking managers and dozens of volunteers putting in thousands of hours of their time all year long. Think about stopping in any or all of them to support their causes with a purchase, cash in their check out/tip jar, or a donation in kind or online.



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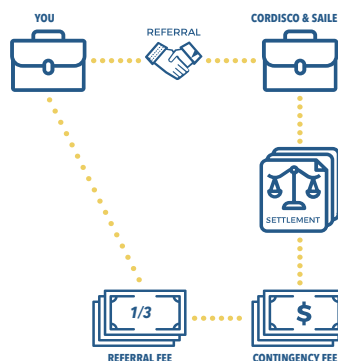
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SCJAP Elects Judge Daniel Baranoski as 2nd Vice President

At the Special Court Judges Association of Pennsylvania's 45th Conference held in Pocono Manor from June 13th to June 16th, Judge Daniel Baranoski was elected 2nd Vice President. The 2nd VP serves for a one-year term and then automatically moves up through the chairs to 1st Vice President and then President of the association.

The Special Court Judges Association of Pennsylvania (SCJAP) is the professional association representing:

- Magisterial District Judges
- Senior Magisterial District Judges
- Philadelphia Municipal Court Judges

Judges in these positions are automatically members of the SCJAP. As of June 2018, there are currently 511 Magisterial District Judges, 96 Senior Magisterial District Judges, 26 Philadelphia Municipal Court Judges and 3 Senior Philadelphia Municipal Court Judges.

The SCJAP was incorporated May 17, 1976. It was formed initially from members from the District Justices (formerly Justices of the Peace), Philadelphia Municipal Court Judges, Philadelphia Traffic Court Judges, and Pittsburgh Municipal Court Judges. In 2004, Act 207 of the Pennsylvania State Legislature officially changed the name of District Justices to Magisterial District Judges to more closely associate these Judges to the positions they fill. Legislative changes in recent years have consolidated the Philadelphia Traffic Court and Pittsburgh Municipal Court Judges into other courts.

SCJAP Mission: *The purpose of the organization is to foster, promote, and advance, without becoming involved in partisan politics of any kind, the study and application of the laws pertaining to, administered by and affecting Special Court Judges, the proper observance of judicial ethics and moral obligations by and among such offices and members, the dissemination of legal and other information for the better performance of the duties of such offices, and for social purposes as provided in the non-profit corporation.*



Judge Daniel Baranoski has been a Magisterial District Judge for the last 11 years at District Court 07-1-07 in Pennel, Bucks County after retiring from being a police detective. Judge Baranoski's venue serves Hulmeville Borough, Langhorne Borough, Langhorne Manor Borough, Lower Southampton Township, Middletown Township, and Pennel Borough. He has been an active member of the Bucks County District Judge Association serving on many committees and offices including two years as President. In addition, he has been very active in the SCJAP, serving on various committees including the Court Rules Committee for several years where

he has been vice chair for the past four years. Judge Baranoski has also had the opportunity to serve on the SCJAP Retention Committee and participate in developing and organizing the state-wide survey of MDJs conducted in 2016. This past year, Judge Baranoski was appointed to chair the new Strategic Planning Committee. For the past two years, Baranoski has also served as an Executive Committee Advisor under Past SCJAP Presidents Sue Mack and John Fishel. 📌

Judge Baranoski has been married for over 20 years to his wife Kathleen and they have two daughters, Jessica and Julie. In addition to family responsibilities, Judge Baranoski is also active in several local non-profit organizations, including President of the Bucks County Community Foundation and former Chair of the Bucks County Drug and Alcohol Commission. Baranoski has his bachelor's degree in Criminal Justice from Temple University and attended West Chester University and University of Phoenix for Master of Science degrees in Public Administration and Organizational Management. Baranoski is humbled to have been elected by his colleagues from across the Commonwealth and looks forward to continue serving the SCJAP and his profession in his new position.



"Honorable Henry Wynkoop" by Rembrandt Peale, painted circa 1808

The Honorable Henry Wynkoop Portrait Unveiling Scheduled

– By Grace Deon

The Northampton Township Historical Society ("NTHS") was established in 1972 to promote and to preserve items having historical and/or architectural value. Northampton Township resident Eileen Zolotorofe serves as NTHS' President. As an enthusiast of historical preservation and art, she wanted to ensure that a particular piece of artwork could be admired and appreciated for years to come.

The NTHS is the owner of an original framed oil painting by renowned artist Rembrandt Peale of the Honorable Henry Wynkoop, circa 1812. Judge Wynkoop, born in Northampton Township on March 2, 1737, served on the Court of Common Pleas of Bucks County from 1777 to 1789. In addition to serving on the Court, Judge Wynkoop was a member of the Continental Congress, as well as a United States representative to the First United States Congress.

On May 1, 1977, the portrait's owner, Dorothy Hayes Ernest, granted all rights, title and interest in the painting to the NTHS. Mr. and Mrs. R.D. Crompton personally

traveled to Massachusetts to accept custody of the painting on behalf of the Society. Following the exhibition of Bucks County's Judicial Portraits at the James A. Michener Art Museum in January of 2015, the portrait has remained in storage under the watchful eye of the Curatorial Department of the Bucks County Historical Society ("BCHS"), headed by Cory M. Amsler, Vice President of Collections & Interpretation.

The portrait of Judge Wynkoop should be displayed and enjoyed along with the other judicial portraits that grace the walls of the Bucks County Justice Center courtrooms. Fortunately, the project immediately appealed to J. Lawrence Grim, Esquire, who is revered for his efforts to preserve the history of the Bucks County Courts, including the artwork depicting the County's judicial history. Given the prominence of Judge Wynkoop and the artist, Larry suggested displaying the portrait in the Ceremonial Courtroom.

On September 27, 2018, the Hon. C. Theodore Fritsch, Jr. entered an Order granting the relief requested in the Petition seeking permission to gift the portrait to the County of Bucks. Grace M. Deon, Esquire, Northampton Township resident and pro bono counsel for the NTHS, is in the process of collaborating with representatives from the NTHS, BCHS and the County to complete the transfer of ownership to the County.

On Thursday, December 6, 2018, prior to the Bucks County Bar Association's Annual Meeting, there will be an unveiling ceremony of Judge Wynkoop's portrait in the Ceremonial Court Room of the Bucks County Justice Center. The public is welcome to attend this momentous occasion. For additional information, please feel free to contact the Bucks County Bar Association at 215-348-9413. 📍

On Thursday, December 6, 2018, prior to the Bucks County Bar Association's Annual Meeting, there will be an unveiling ceremony of Judge Wynkoop's portrait in the Ceremonial Court Room of the Bucks County Justice Center. The public is welcome to attend this momentous occasion.

Portrait of a Functional Family

— By Nancy Larkin Taylor

One evening, I splurged and rented “Tully” On Demand. It’s a movie written by Diablo Cody, who brought us *Juno*, where we fell in love with Ellen Page and Michael Cera and cheered for Jennifer Garner when she kept the baby.

Tully stars Charlize Theron (Marlo) as a 30-something mother of two, heavily pregnant with her third and overwhelmed by the demands of her crowded life. To make her post-partum recovery easier, her rich brother gifts her Tully, a night nanny. Marlo initially rejects the offer as absurd. “How can I have a stranger in my house?” But three weeks after Mia’s birth when her six-year-old son Jonah is cruelly dismissed from school for behavioral problems, Marlo loses it in the school parking lot and decides to call the night nanny.

Later that night, a 26-year-old co-ed appears on her doorstep. Tully knows exactly what to do. She grabs a yogurt, stacks diapers, checks the refrigerator for breast milk and lovingly takes tiny Mia in her arms. She instructs the sleep deprived Marlo to go upstairs to bed. Tully then wakes Marlo up to breastfeed Mia, then returns downstairs with Mia, after which Marlo rolls over to enjoy her first full night of sleep in months.

Tully, obviously nocturnal, appears almost every night after everyone has gone to sleep to relieve Marlo of having to fully awaken for Mia’s feedings. “I am here to take care of you and Mia. She is still a part of you and I am caring for the whole of you... Kiss her goodnight, she will be a little different in the morning,” mutters a warm and empathetic Tully.

After a few weeks of this tender care, Marlo, instead of being frustrated and resenting the relentless demands of a 10-year-old daughter, who innocently inquires, “Mommy, what happened to your body?” a quirky six-year-old boy, who has meltdowns, violently kicking the car seat if Mom parks in an alternate lot, a newborn and a seemingly oblivious but concerned husband, Marlo appreciates her life choices, relishing the path she chose. She realizes the intensity and 24-hour schedule that a newborn brings is short lived. Tully’s presence allows Marlo the luxury of time and allows her the space to reflect on the dreamy joy that emanates from that very special intimacy of being the heart and soul of this young family.

The scenes of Marlo breastfeeding Mia and the close ups of Mia in her fragile smallness convey the essence of the fourth trimester. You can almost smell Mia’s baby head. It is unabashedly a woman’s movie. No movie has so successfully captured or attempted to capture that strange and spiritual time period just after a baby’s birth.

Marlo actually finds herself singing to Mia and smiling as her husband helps their daughter with her numbers. A grateful and astonished Marlo feels normalcy return. In a heart-warming scene, a teacher at Jonah’s new school shows him how to cope with his anxiety by becoming a tree.

The movie is full of sly humor and affection, continually present in teasing comments and glances. In the wee hours, Marlo and Tully whisper to each other, discussing primal and private thoughts while enjoying Sangrias in Marlo’s empty back yard hot tub. Tully reminds Marlo her motherhood is important and meaningful. Tully compliments Marlo on the boredom of her life, pointing out that the sameness and daily routines, so mundane to Marlo, are the finest gifts she can bestow upon her three little ones, providing them with consistency and safety.

The plot moves along slowly. After a couple of weeks, Marlo and Tully launch a midnight escape, driving through tunnels and tolls to visit the Brooklyn bars and haunts Marlo frequented when she was young and childless. Over bourbons, “No water, I said I wanted a drink. I didn’t say I was thirsty.” Tully announces she must move on. Her time with Marlo is up.

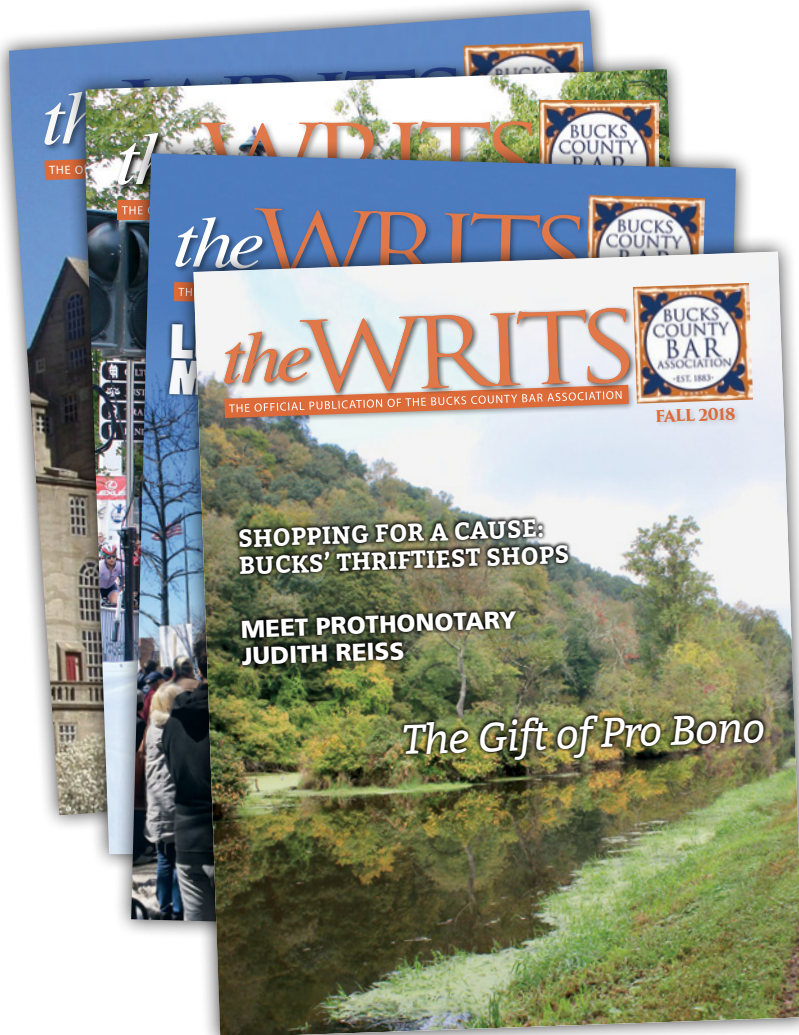
Marlo freaks out, drives her car off a bridge, creating a crisis which wakes her husband up from his Nintendo headphone stupor. He has spent Mia’s first weeks somewhat oblivious to Marlo’s turmoil. Although Marlo, when asked, tells him she is fine. You know that when Tully leaves, this little family will rearrange itself and contentment will reign once Mia sleeps through the night. It’s a quiet, subtle movie. Nothing and no one shouts.

On Demand movies stick around for 48 hours. When I watched it the second time the next night, I caught something I missed on my first viewing. Now I wonder, was Tully real or was she an imaginary friend borne of Marlo’s exhausted hallucinations? I’d be interested in what you think. Watch and let me know. 🐿️

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BCBA -EXECUTIVE DIRECTOR- MEET & GREET-

August 8, 2018

Tech Tips from a Recovering Geek: Parental Controls

– By Jason R. Weiss, Esquire



Until recently, I had found the use of parental controls to be mostly for show.

The type of “feature” that no one ever used. Something that a company had to offer to appease the masses. It turns out, however, that parental controls are quite practical. About two months ago, my precocious

two-year-old son decided that the free episodes of Bubble Guppies available on our Fire Stick were no longer satisfactory. Luckily for me, he only purchased one episode before I caught on to his plan to empty his piggy bank by purchasing cartoons. Shortly thereafter, he decided to rename our Netflix account. Before he took over completely, I decided it was time to set up parental controls.

What are parental controls?

In simplest terms, parental controls are tools that allow individuals to control anything from time and content available while browsing the Internet to what shows or websites someone can watch or visit. Just about every electronic device has this capability. Often, the controls are built directly into the device while others have various software and apps to create the same functionality. There are even whole-house controls that can be set on some routers and gateways.

How do I set up parental controls? While it sounds simple, creating appropriate controls over each and every electronic device can be a daunting task. With an abundance of smart TVs, computers, tablets, phones, and gaming systems in today’s households, creating a plan that works for you and your family can be time consuming. Each device will generally have its own settings for parental controls. For the most popular gaming devices, the Entertainment Software Rating Board (ESRB) provides details on setup: www.esrb.org/about/settingcontrols.aspx. For tablets and phones, parental controls/restrictions are generally located in the settings app. Same for Roku, Amazon Fire, Apple TV, and Chromecast devices.

For added protection, you can purchase software and apps to control additional features not covered by the specific device. Packages such as Qustodio, Kaspersky Safe Kids, and Symantec Norton Family Premier (there are many others) provide additional safety features such as content filtering and geofencing (imaginary boundaries – excellent for those with kids who drive). While it would be far too much information to describe how to use the parental control capabilities of each and every device, I urge you to at least browse those settings and develop a plan that works for your family.

Happy computing. ✎



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The Music Snob's Top 5 List:

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Bill Haley and His Comets



2.

Don't Think Twice, It's All Right

Bob Dylan



3.

Brokedown Palace

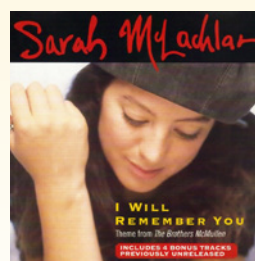
Grateful Dead



4.

I Will Remember You

Sarah McLachlan



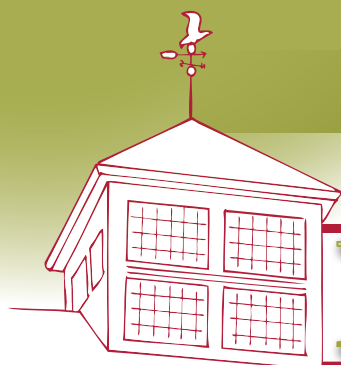
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