



# THE STRAIGHT WORD

June 2025

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## NEW MEMBERSHIP YEAR



ID: MEMBER RENEWAL TIME FROM JUNE– MAY



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## The Straight Word

*Published by*  
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# **JUNE 2025 PRESIDENT'S MESSAGE**

## **MEGAN KNOWLTON BALNE, ESQ.**



### **PRESIDENTIAL FAREWELL**

It has truly been an honor to serve as Bar President this year. The Burlington County Bar Association has been an instrumental part of my legal career since high school when I was a student in the Mock Trial Competition. As a young law clerk, I met local attorneys, many of whom I call friends today. The Bar Association provided me with critical mentorship as I built my practice, and now, the Bar Association continues to shape who I am as a leader and attorney.

I was thrilled to work this year on building our membership. Our Bar Association membership increased significantly, with new members joining and previous members renewing. We have had steady and increased attendance at events. The events, and the growth of our Bar Association, would not be possible without the leadership of our Executive Director, Lisette Gonzalez. Thank you, Lisette, for always thinking outside the box, taking on new responsibility and making the Burlington County Bar Association known throughout the State Bar and nationally, throughout the American Bar Association. As our new Assignment Judge Cook says, in Burlington the “B” stands for “Better,” and Lisette achieves this aspiration for our Bar Association.

## **JUNE 2025 PRESIDENT'S MESSAGE**

### **MEGAN KNOWLTON BALNE, ESQ. (CONT.)**

It was also a privilege to be able to work with the Courts and the schools on giving back to our community by launching the Bar Association's Civics Education Initiative. We now have a curriculum on Civics Education for Middle School and High School. We have attorneys and Judges from Burlington County ready to go into our schools and help bring this important component of education to our local students. I want to thank Judge Covert, the Bench, our Law Clerks, and Court Staff, particularly Sarah Chavez, for making this vision for my Presidential Term a reality. And I am thrilled that our incoming President, Diana Sever, will continue to work with our Judiciary and our Bar to continue the Civics Initiative next year.

I look forward to Diana's leadership of our Bar Association. She has been dedicated to Burlington County since the beginning of her legal career. Like me, Diana is a Judge Bookbinder law clerk. She is smart, dedicated and ready to continue the growth, professionalism and camaraderie of the Bar Association.

Thank you for all the support you gave me this year and together, let us look forward to another great year ahead for the Burlington County Bar Association.

Megan Knowlton Balne  
President 2024-25  
Burlington County Bar Association

***THANK YOU!***



# Wine Column for June 2025 by Janice L. Heinold, Esq.

In May, I attended an American Wine Society tasting for the Princeton Chapter. The theme was wines from Argentina and Chile.

The first course was shrimp ceviche. Four white wines were paired with this course: 2020 Alta Vista Estate Torrontes, 2024 Carmen Reserva Frida Kahlo Sauvignon Blanc, 2023 Altalind Chardonnay, and 2022 Montes Alpha Chardonnay. Due to the citrus-y nature of the ceviche, the Torrontes and the Sauvignon Blanc were the best wine pairings. The Chardonnays, while decent, were not acidic enough to stand up to the ceviche.

The 2020 Alta Vista Torrontes is from Argentina. Torrontes is a white grape variety grown almost exclusively in Argentina. The best Torrontes come from Salta in the Mendoza region, as this one does. Torrontes is a highly aromatic grape, with good acidity yet rounded mouthfeel. It pairs naturally with



seafood. This bottle had aromas of white flowers and honeysuckle on the nose, and flavors of orange and lemon on the palate. This is probably the last year this wine should be held until, as it's already 5 years old, and it's produced to be consumed young. 14.5% ABV; available for \$19 at Bottle Republic.

The 2024 Vina Carmen Reserva Frida Kahlo Sauvignon Blanc paired the best with the shrimp ceviche, in my opinion. Vina Carmen is considered the oldest winery in Chile, founded in the Central Valley in 1850 by Christian Lanz. Lemon, honeysuckle, white flowers, and some grassy notes on the nose continued on the palate, and reminded me more of a Bordeaux Sauvignon Blanc than a New Zealand one. 12.5% ABV; a steal for only \$15 at Total Wine and More.

The second course was grilled flank steak with chimichurri sauce, roasted potatoes, and green beans. Four red wines were paired with this course: 2023 Vina Carmen Gran Reserva Carménère, 2019 Alta Vista Alizarine Malbec, 2019 Mascota Vineyards Unamine, and 2022 Lapostolle Cuvée Alexandre Cabernet Sauvignon. The Unamine and the Cabernet Sauvignon were the best pairings with the steak.

The Mascota Vineyards Unamine Gran Viño Tinto is from the Uco Valley in Argentina. Comprised of 60% Cabernet Sauvignon, 25% Malbec, and 15% Cabernet Franc, all sustainably-farmed. Aromas of licorice, blueberry, black currant, and dried herbs combine with silky tannins and a lengthy finish. A great value for \$25.99 at Total Wine and More.

Lapostolle Winery is in the Apalto region of the Colchagua Valley of Chile, located about two hours south of Santiago, between the Coastal Cordillera mountain range and the Pacific Ocean. Their grapes are 100% hand-harvested, and the vines average 60 years old. The 2022 Lapostolle Cuvée Alexandre Cabernet Sauvignon contains grapes from the El Condor vineyard, which is protected on three sides by hills, and on the fourth, by the Tinguiririca River. The Cuvée Alexandre contains 88% Cabernet Sauvignon, 10% Carménère, and 2% Petit Verdot aged in French oak barrels (17% new, 83% second-fourth use) for 14 months before bottling. Aromas of fresh cherries and black currants continue on the palate, with a longer, complex finish. This was my favorite wine of the tasting, and a steal at \$23.99 from Total Wine and More. 14.5% ABV.



I have to admit I don't drink a lot of South American wines, but I was impressed with the quality and values of these wines. ¡Salud!



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The Burlington County Bar Association's  
Family Law Committee presents

# Use of Private Investigations in Family Law

June 11, 2025

12:30 - 1:30 p.m.

Location:

Zoom

Cost:

\$25 BCBA Members

\$40 Non-member Attorneys

\$15 Paralegals

Free to Law Students,  
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Speaker:

**Anthony Delorenzo, Jr.**

Vice President of All State Investigations, Inc.

Moderator

**Christina M. Groves Esq.**

Partner at Musulin Law Firm, LLC

Topic

This Lunch & Learn will explore the various  
ways private investigation can be beneficial in  
divorce and family matters.

This program has been approved by the Board on Continuing Legal Education of the Supreme Court of New Jersey for 1.2 hours of total CLE credit. Of these, 0 qualify as hours of credit for ethics/professionalism. *Actual credits earned may be less if seminar is less than 60 minutes.* 1.0 hours of Substantive credit from the PA CLE Board are also available. For PA credits, please add a credit fee of \$6.50 to your registration and provide your PA I.D.

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Family Law Section CLE 6.11..25 - Clip & Return

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*let's get all fired up*

# IT'S BCBA BBQ TIME!

Join us for a summer BCBA BAR PICNIC on June 13th at 1pm  
at the FLYING W  
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Tickets are \$60

*Please Register by June 6th*



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**Weir LLP is proud to announce that effective June 1, 2025, the Honorable Jeanne T. Covert, A.J.S.C., retired, will be Of Counsel to the firm. Judge Covert has extensive experience in matters in the Family Part, Civil Division, Affordable Housing and Land Use, as well as Government law and she served as the back-up Judge for General Equity matters as well. She looks forward to assisting counsel in resolving their matters through mediation, arbitration, or a combination of the above. Judge Covert can be reached at her Cherry Hill, NJ office at (856) 429-7750 or at [jcovert@weirlawllp.com](mailto:jcovert@weirlawllp.com).**

## What The IRS Wants To Know About Attorneys & The Way You Practice



Submitted by Martin H. Abo, CPA/ABV/CVA/CFF

A few years back, Marty Abo presented a seminar for the New Jersey State Bar Association and several local bar associations with the caption above. Now, we weren't trying to scare anyone, but did you know there is a special IRS manual dealing exclusively in auditing lawyers? Frankly, we thought the presentation was of interest for attorneys from large firms, smaller firms, practicing solo, and even in-house counsel who think they might eventually retire and hang up a shingle, part-time or full-time. We wanted to share our insight and to show some of the actual tools the IRS use and even by oversight departments, like the Office of Attorney Ethics (OAE) here in New Jersey.

Anyway, we thought it's a good time to revisit the topic as they had updated the attorney audit technique guide in the interim. Anyone wanting a copy of the audit guide needs only to request it from us.

The IRS's Market Segment Specialization Program (MSSP) focused on developing highly trained examiners for a particular market segment. A market segment may be a profession, such as what we are focusing on in this article, or industries like construction, retail, or entertainment, or perhaps an issue like passive activity losses. The MSSP is an auditing approach used by the IRS since 1993 and is designed to examine and evaluate how businesses operate. It divides taxpayers into industry-specific segments rather than groups based on the type of return or income level of the taxpayer. Agents are trained in certain areas of business or market segments, which IRS believes will result in more effective audits and improved audit selection.

An integral part of the approach used was the development and publication of Audit Techniques Guides. These Guides contain examination techniques, common and unique industry issues, business practices, industry terminology, and other information to assist the IRS in performing examinations.

They put together officers to determine what type of audit issues exist.

Agents have been trained in specific market segments, such as attorneys, to become specialists in those areas. They then conduct audits within that market segment regardless of the form of organization, whether it is a proprietorship, partnership, S corporation, C corporation, limited liability company, or trust.

#### Sooo...A FEW PASSING OBSERVATIONS REGARDING THE ATTORNEY AUDIT GUIDE

- Sources of returns selected for examination include Martindale Hubbell Directory, yellow pages, county and state bar directories, nonfiler programs coordinated with states, and from other IRS examination groups, including C.I.D.
- Examinations appear concentrated on smaller firms where internal controls tend to be lax.
- Examiner's concerns arise with funds or other forms of income bypassing the general account. For example, some attorneys have cashed trust or fee checks or deposited them directly into personal or investment accounts. The lawyer's particular specialization also grabs the attention of examiners (i.e. personal injury practice more prone to result in client costs advanced adjustment; criminal and immigration attorney's increased access to cash receipts; real estate attorneys may receive deeds in lieu of fees; security or tax attorneys may receive an equity interest for services rendered; legal services performed for non-deductible products or services received in barter, etc.).
- Examiners are utilizing available audit techniques to identify the law firm's attempt to defer income by allowing fees to remain in the trust account until the following year.
- As the MSSP training manual for attorneys points out, the initial interview by the examiner is perhaps the most important step of the audit process. You'll want to take a look at the IRS's Initial Interview Outline to illustrate just how industry and lawyer-specific their probing has become.

Although our primary attention here has been with the audit training guide focusing on lawyers, we should mention that the IRS has identified an exhaustive and ever-growing list of industries, businesses, and issues for which it has or will be developing similar guides. As of April 30, 2025, we noted 26 such audit guides in use.

In the ad for the seminars, I suggested that the attendees bring their accountant and, if they wouldn't pay for the accountant to come, I offered to. Regardless, you may wish to take your CPA out to lunch and go over the entirety of the guide with him or her. Just sayin'...

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Tony has appeared on over 150 national talk shows such as Oprah, 20/20, Today Show, ABC, 20/20, BBC, and so many others. He has hundreds of radio interviews and dozens of magazine articles. Tony has also authored two books; The 28 Tell -Tale Signs of Cheating Spouse, and Warning Signs.

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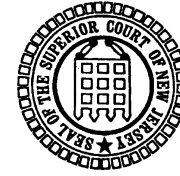
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# Burlington Vicinage

## Civil Jury Trial Verdicts – April 2025



Page 1 of 1

<i>Parties</i>	<i>Type of Case</i>	<i>Date of Verdict</i>	<i>Judge</i>	<i>OUTCOME</i>
<hr/>				
<i>Crosthwait vs. Capitol Woodwork LLC</i>	Whistleblower	4/15/25	Ferrelli	verdicts for plaintiff as follows:
<i>Mortensen Woodworking Mid-Atlantic, LLC</i>		4/17/25		4/15/25 – compensatory \$1,061,031.00 (all defendants)
<i>d/b/a Faritrak, FTMA Enterprises, LLC,</i>				4/17/25 – punitive \$200,000.00 (Palko)
<i>and Richard Palko, L-2464-19</i>				
Attorneys: P: Christopher Eibler, Esq., Andrew Dwyer, Esq.;				
D: Laura Ruccolo, Esq.				
<hr/>				



# The Straight Word

The Straight Word is published 10 times per year. Advertising is available. Submissions are due the 10th of the month prior to publication. There is a \$75 ad set-up fee for all ads that require layout/design. To place an ad, contact Lisette Gonzalez at [lisette@burkobar.org](mailto:lisette@burkobar.org).

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- \$400K Recovery – Pain & Suffering for Fatal Fire (Verdict of \$375K plus \$25K Settlement)
- \$500K Jury Verdict – Excess Over Remainder of \$100K CSL Policy Against Allstate Insureds with Offer of Judgment for Policy – Herniated Discs
- \$500K Nursing Home/Hospital Neglect – Pressure Ulcers
- \$750K Nursing Home Neglect During Rehab Admission – Infected Pressure Ulcer-Surgery
- \$950K Nursing Home Neglect – Failure to Recognize and Act Upon Signs of Stroke
- \$400K Nursing Home Neglect – Pressure Ulcer Developed on Cancer Patient During Rehab Admission
- \$400K Hospital and Nursing Home Neglect – Pressure Ulcers
- \$300K Nursing Home Neglect/Violations of Rights – Bedsores for About 40 Days
- \$300K Nursing Home Neglect/Violations of Rights – Medication Error-Hypoglycemic Event
- \$550K Nursing Home Neglect/Violations of Rights – Fractured Hip During Transfer-Pressure Ulcers
- \$850K Nursing Home Neglect/Violations of Rights – Bedsores
- \$950K Nursing Home Neglect/Violations of Rights – Hypoglycemia
- \$225K (before fees & costs) Verdict NH Violations of Rights & Negligence-Hyperglycemia-No Permanency Claimed



See other exhibits @ [www.ballerinilaw.com](http://www.ballerinilaw.com)

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