

NEBRASKA
PARALEGAL
ASSOCIATION

IN BRIEF

JANUARY/FEBRUARY 2011

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FROM THE PRESIDENT: ALISON BARTHEL JACOBSON, CP

Another year has come and gone. If you are like many, you make New Year's resolutions. Some of the most popular resolutions are to lose weight, eat better, eat less, stop smoking, save more, spend less, start exercising, exercise more, and the list goes on and on. I applaud you if you are able to keep those resolutions. I would like to suggest a few more resolutions to add to your list as members of NePA:



1. I will tell another paralegal about what NePA has to offer and invite them to a meeting. Many of us have jobs that involve regular contact with other paralegals outside of our own companies and firms. Why not take the opportunity to let them know that there is an organization out there that encourages the education of paralegals and provides access to paralegals with a tremendous amount of experience and knowledge. Invite them to take a look at the NePA website or to come to the next luncheon with you.
2. I will sit with someone I don't know so I can get to know them better. We have all come to the luncheons and meetings, looked around the room for a familiar face and made a bee-line for the chair next to them. I would encourage each of you to do just the opposite. Sit next to someone you don't know. If there is someone sitting alone at a table, join them. I have encouraged our Board members to do just that.
3. I will introduce myself to someone I don't know at each NePA meeting. OK... so it might be difficult for you to bring yourself to sit at a table with a stranger (see No. 2), but how about a simple, "Hello my name is...." I know it is easier to chat with your friends and use the meetings as an opportunity to catch up on the latest happenings, but I would encourage each of you to reach out to members you don't know and introduce yourself as well – even if it is just a simple hello.



P.O. BOX 24943

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www.nebraskaparalegal.org

One of the purposes of NePA is networking. If you don't meet new people, you are limiting your networking potential. These are some very simple resolutions that we can all keep and without extra effort. I encourage all of you to put these on your list for 2011, and beyond. You never know, that lone paralegal student sitting by herself or himself could be the next "big firm" paralegal manager when you are looking for a change – and won't you be glad you said hello!

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Upcoming Board of Directors**Meeting Dates**

March 8, 2011 @ Gross & Welch

June 14, 2011 @ Gross & Welch

August 9, 2011 @ Gross & Welch

DISTRICT I DIRECTOR—RUTH BAHR

The District I meeting dates for 2011 will be as follows:

Wednesday, February 23, 2011

Wednesday, March 23, 2011

No April Luncheon meeting

Wednesday, May 25, 2011

Wednesday, June 22, 2011

Wednesday, July 27, 2011

No August Luncheon meeting

September Recognition Breakfast – September 22, 2011



Our year began with 41 attending the October 27, 2010 meeting to hear D. Nick Caporale, former Nebraska Supreme Court Justice, speak to us about the process of moving a case to and through the Nebraska Supreme Court. It was an honor to have Judge Caporale as our guest speaker.

The November 17, 2010 meeting was attended by 35 members who enjoyed attorney David Kramer's presentation, "Public Sector Contracts and Pensions: Why is everyone talking about the Omaha Police and Firefighters?"

This year we have an added feature to our luncheon meetings. In anticipation of hosting the National Association of Legal Assistants ("NALA") convention in July 2012, our NePA Liaison, Kimberly Brown, ACP, asks members questions about NALA. NePA members are encouraged to browse the NALA website at www.nala.org, to learn more about this incredible organization, and come prepared to share your knowledge with other members.

Respectfully submitted,
Ruth Bahr, District I Director

DISTRICT II DIRECTOR—LAURIE MONTAG, CP

New Year greetings to all District 2 members!

District 2's quarterly meeting was held at the Green Gateau on January 27, 2011 at 11:30 a.m. The program was entitled "Certification: Plan to Succeed!" A panel including Patti Dittmann, ACP, Carla Larson, ACP, and myself discussed strategies and study tips for successfully taking the certification examination. We had a record number of attendees for this meeting!



Plans for the 4F party are on hold in anticipation of a spring event of some kind. Your suggestions are welcome and may be directed to lmontag@nebraskaparalegal.org. As always, I am open to suggestions about future luncheon topics or any other NePA matter.

PRESIDENT – ELECT - CHRISTINA KOCH, ACP

In October, NePA participated in the Nebraska Bar Association's Mock Trial. This was the first year that NePA recruited judges for the Mock Trial, and we are very proud of each attorney who participated. If you know of an attorney who participated, please extend your appreciation for their time and service donation. The Nebraska Bar Foundation was very appreciative of our assistance. I would like to personally thank the members of the Public Relations Committee and each member of the NePA Board of Directors for keeping up the momentum to fill the judge positions for this important project.



We have now turned our attention to the quickly approaching 2011 NePA Spring Seminar. In preparation, the Seminar Committee has some wonderful speakers lined up for the membership. Topics will include the death penalty, ethics, intellectual property, and a national motivational speaker, so mark your calendars for May 6, 2011. The Spring Seminar will be held at beautiful Mahoney State Park again this year. Under the leadership of Past President Loretta Phillips, we were able to enjoy two years of a free Spring Seminar, which was wonderful. However, due to the need to keep funds available to host the NALA Convention in Omaha in 2012, we feel it necessary to charge a reasonable fee for the Spring Seminar, which will be announced once we determine our expenses for the Seminar. The Seminar Committee is excited about continuing the success of the well-attended Spring Seminar/Mid-Year Meeting and is looking forward to another great turn out by both District I and District II members!

This will be the first year we will offer vendor table space at the seminars, as well. The Spring Seminar will have one vendor booth, due to limited space; however the Fall Seminar will have additional vendor space available. If you have a vendor you work with, please let them know of this opportunity. Additionally, your law firm should have received a letter requesting sponsorship for NePA this coming year as well. If your firm did not receive a letter, please let Jaci O'Brien from Gross & Welch know, and we will send a sponsorship letter. Sponsorship and firm support for NePA are very important to continue the programs we offer our members. Please encourage your firms to participate in the financial support of NePA and make sure they are aware that NALA will be bringing its annual convention to Omaha in 2012! We appreciate the support of law firms and vendors in the area and encourage you to voice your appreciation to your law firm and vendors for their support as well!

I look forward to seeing each of you at Mahoney State Park on May 6, 2011!

MEMEBERHIP MILESTONES, NEWS AND ANNOUNCEMENTS

We are sad to announce that Mary Bronson, CLA passed away on December 24, 2010. Mary was President of NeALA from 1994 through 1996 and was very active in the organization in the 1990s.

If you have news that your fellow members would be interested in knowing, please send your information for publication to:

tbarnes@grosswelch.com

We are interested in important milestones including marriages, childbirth, graduations, employment moves, etc.

**Did you know the Nebraska
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Association-
NePA/101739993223184](http://www.facebook.com/pages/Nebraska-Paralegal-Association-NePA/101739993223184)**

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- Free Parking

NALA CONNECTION—KIM BROWN, ACP

After a busy holiday season and short break from NePA activities, I hope you are excited for a fun-filled NePA Spring Seminar and NALA's Annual Convention! Please save the date of May 6, 2011, for NePA's Spring Seminar and July 27-30, 2011, for NALA's Annual Convention (details below).

NALA 36th Annual Convention and Summer Institute

NALA is busy preparing for the 36th Annual Convention and Summer Institutes, July 27-30, 2011. This is NALA's first "All Institute" convention and will feature seven institutes:

- Corporate
- Personal Injury
- Essential Skills
- Real Estate
- Estate Planning/Administration
- Social Security

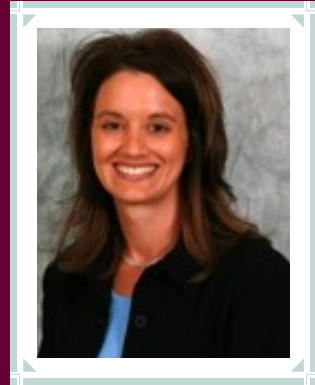
Litigation/Technology

Please keep in mind that Convention fees are discounted for NALA members, so if you are not a NALA member, now is an excellent time to join!! I hope to see you in Dallas in July!! I look forward to making new friends, establishing new networking opportunities, and attending the educational institutes and the festivities! Please contact me if you have any questions about the convention.

NALA Awards

At National Convention, NALA presents the NALA Affiliate Awards, the NALA Affiliated Associations Outstanding Contribution Awards, and the National Affiliated Associations Achievement Award.

NePA's Affiliate Award may be awarded to a NALA member or a NePA committee, where a majority of the committee members are NALA members, in recognition of their contribution to the goals and programs of NePA. The winner of NePA's Affiliate Award will receive a plaque during the Annual Meeting of Affiliated Associations, will be honored by a write-up in the Annual Awards Program, and be automatically nominated for the Outstanding Contribution Award, the pinnacle award of the NALA Affiliated Associations. The purpose of the Outstanding Contribution Award is to recognize exceptional achievement among recipients of the NALA Affiliate Awards. Examples of these achievements include contributions to relationships among the paralegal profession, the public, and the legal community; exceptional leadership within an affiliate including proposing or developing ethical codes or guidelines; and serving as a founder of an affiliated association.



Kim Brown, ACP

NALA Liaison



NALA

CONNECTION

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iPad as a Legal Tool By Christina L. Koch, ACP

As technology advances, paralegals get more and more in tune with software which can assist us, personally and professionally. Paralegals are consistently looking for ways to streamline our organizational structure with technology, from word processing to trial presentation software. As technology advances, society continually looks for the smaller, more portable, most functional option. After using an iPad for over six months, I can attest that it is a wonderful legal tool. There is seldom a day I do not use the iPad. The iPad is fairly expensive, starting at \$499.00 for the 16 GB Wi-Fi models, accelerating in price to \$829.00 for the 64GB Wi-Fi plus 3G. The 3G models allow you to have service wherever AT&T has service; however, in order to get the 3G service, you must purchase a data plan from AT&T. My iPad is the 32GB Wi-Fi model. It is not designed to replace a full computer; however, it is a wonderful supplement as it allows me to write articles and blog on the road, as well as providing a number of legal tools. The iPad has a wonderful battery life and, when in a Wi-Fi area, allows me to browse the Internet or conduct a little free legal research, using Fastcase, a free legal research tool for iPad.

There are a number of other legal applications which are helpful. The ABA Journal is a free application that provides breaking legal news. LawBox provides access to the Federal Rules of Civil Procedure, Federal Rules of Criminal Procedure, Federal Rules of Evidence, The Constitution of the United States, and U.S. Code Title 28. LawStack provides access to the U.S. Constitution, Federal Rules of Appellate Procedure, Federal Rules of Bankruptcy Procedure, Federal Rules of Civil Procedure, Federal Rules of Criminal Procedure, and the Federal Rules of Evidence. Pocket Justice provides access to Supreme Court decisions, oral arguments and opinion announcements. Additionally, there are iPad applications for different state statutes. I have Nebraska and Iowa on my iPad (approximately \$5.00 each), as well as the Title 3 Code of Federal Regulations and the U.S. Code. NOLO offers a free Law Dictionary for iPad. LegalPad H.D. is a legal pad that allows you to take notes using your finger or a specially-designed iPad pen.

Court Days is a date calculator which allows you to quickly calculate the number of court days or calendar days before or after a given date. The program will allow you to calculate multiple dates on a single screen. iCLE, a derivative of iJuror, allows you to keep track of your continuing legal education hours. Nebraska Court Calendar is an application developed through the Nebraska judicial branch which allows you to access court calendars at any time of the day or night. This is very useful if you wish to check the court's calendar or the calendar for a specific judge.

Trial paralegals can get a lot of use out of the Jury Tracker, iJuror, Transcription Reader, and Trial-Pad. iJuror allows you to track details about your jury selection, while Jury Tracker takes it one step further and allows you to set a timer to track time used by each party. This is very useful for opening and closing arguments. It also allows you to keep track of juror activity such as note taking, eye contact, body language, fidgeting, or even whether your juror is paying attention or not. This is very useful when polling a juror after the verdict has been entered. Jury Tracker is a relatively new program,

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NALA CONNECTION CONT'D FROM PAGE 7

The National Affiliated Associations Achievement Award is designed to recognize the achievements and contributions of an individual affiliate member, a committee of an affiliated association, or an affiliated association itself, which has a national and long-lasting impact on the paralegal profession. Examples of these national contributions may include development or participation in a community service program which results in a positive public image for the paralegal profession on a national basis; contributions to paralegal education such as publishing a book; or development of a nationally recognized professional development or career enhancement program.

Last year, NePA voted Linda Hess, ACP as our 2010 Affiliate Award winner. Please give both of these awards some thought. Do you know of a NePA member who falls within one of these categories? If so, please visit our web site at www.nebraskaparalegal.org/affiliateaward.aspx for the Award Nomination forms.

Due to the change in date for NePA's Mid-Year Meeting, this year's voting for both of these awards will be done by mail/e-mail. Please submit your nomination forms to Kim Brown, ACP, NALA Liaison, by March 1, 2011. A voting ballot will be sent to each member by March 8, 2011, and will be due back to Kim Brown on April 1, 2011. Once the votes are in and tallied, Alison Barthel, CP, President, will sign the nominations and submit them to NALA. The Award winners will be announced at NePA's May 6, 2011, Spring Seminar and Mid-Year Meeting.

CP Exam

Caryn Redding, NePA's CP/CLA scholarship winner, will be taking the CP computerized exam in January – if you see her, please give her your support!!

Check out our web site for the Certified Legal Assistant/Certified Paralegal Review Course information. The course begins on March 7, 2011, and is finished just in time for the May 2011 CP/CLA examination.

NALA Announcements & Deadlines/Events

NALA is on Facebook!! www.facebook.com/NALA.Paralegals

Please see www.nalacampus.com/LIVE_schedule.htm for upcoming Campus Live events.

March 31, 2011: Affiliate Quarterly Report Due
April 1, 2011: CLA/CP May Examination Application Registration Deadline
April 1, 2011: Facts & Findings Article Deadline

Kim Brown, ACP
NALA LIAISON

kbrown@spencerfane.com

(402) 965-8600

iPad as a Legal Tool continued from page 8

but allows much more versatility than iJuror. Transcription Reader allows you to have the court reporter send the transcript to Transcription Reader for download. You can then highlight the deposition or start the timer and calculate the time it takes to review the deposition, or index or summarize your deposition for billing purposes. myWorkTime is a task, time, and billing tracker that allows you to keep track of the time spent on tasks or clients. The program is affordable at \$2.99. The iPad calendar program also works very well with Outlook by synchronizing through iTunes.

The newest program I have is TrialPad, which was just released in December of 2010. This program allows you to create different folders for each trial and store a portable data format (pdf) file for presentation at trial. This is a new program with no reviews and is the most expensive program I have at \$89.00. The program connects directly from your iPad to the standard projection software available in Sarpy County and Lancaster County courtrooms, and hopefully in the future, the remaining Nebraska counties, enabling you to review, annotate, and scroll through your documents in front of the jury. It is a great tool if you are tech-savvy in the courtroom.

A more active and daily useful option is iAnnotate PDF, which allows you to annotate your pdf with notes, highlights, and bookmarks, which can be added or removed at will. This is a very good program at \$9.99, and very helpful for preparing for depositions or client meetings.

There are a number of other programs I use frequently, such as Index Card and iCardSort, which have been very useful for brainstorming on cases and organizing facts. Medscape is useful for checking drug interactions or looking up medical procedures I am not familiar with. DocstoGo is a great program to transfer Word, Excel, and PowerPoint documents from your land computer to your iPad, at a very affordable price of approximately \$15.00.

Finally, iMeeting Pad is a very useful program for meetings and is fairly self-explanatory. The program allows you to take notes at Meetings, which you can later organize into meeting minutes and e-mail to meeting attendees. The program has an option allowing you to tweet from Twitter, for convenient "meeting tweeting." This is useful if all of your meeting attendees are on your Twitter list and you want to tweet a new meeting date and time. This, of course, leaves issues of confidentiality, as well.

The iPad comes with a built-in keyboard which is very easy to use; however, I have found that with the amount of time I spend on my iPad that purchasing an external keyboard was helpful. The keyboard connects through Bluetooth and makes work on the iPad as convenient as working on a netbook or laptop. Overall, the iPad has become a very useful legal tool for both attorneys and paralegals.

Highlights of the Tax Relief Act of 2010

by: Joyce Buller, CLA

The U.S. Congress and President Obama agreed in December 2010 to extend the Bush income tax rates for two years with the Tax Relief Act of 2010. The legislation is also known TRA, short for Tax Relief Act. The TRA was approved by the Senate on December 15 (by a vote of 81-19) and by the House on December 16 (by a vote of 277-148). President Obama signed the legislation on December 17, 2010.

The passage of the TRA extended benefits in the below-listed areas, benefits which were originally set to expire December 31, 2010:

- *Retention of Tax Brackets.* The Economic Growth and Tax Reconciliation Act of 2001 ("2001 Act") lowered the individual income tax rates from 15 percent, 28 percent, 31 percent, 36 percent, and 39.6 percent to 10 percent, 15 percent, 25 percent, 28 percent, 33 percent and 35 percent, respectively. The Tax Relief Act extends the 10 percent, 15 percent, 25 percent, 28 percent, 33 percent, and 35 percent rates through December 31, 2012.
- *Extension of 15 Percent Long-Term Capital Gains Rate.* The Jobs and Growth Tax Reconciliation Act of 2003 ("2003 Act") cut the top capital gains rate from 20 percent to 15 percent. The Tax Relief Act extends the long-term capital gains rate of 15 percent through December 31, 2012.
- *Extension of 15 Percent Rate on Qualified Dividends.* The 2003 Act cut the top individual rate on qualified dividends from 35 percent to 15 percent. The Tax Relief Act extends the qualified dividend rate of 15 percent through December 31, 2012.
- *Extension of Repeal of Itemized Deduction Limitation.* The 2001 Act repealed an overall limitation on itemized deductions applicable to higher income individuals for tax year 2010. The 2001 Act's repeal was set to expire at the end of 2010 and the overall limitation on itemized deductions for higher income individuals was to have returned for tax year 2011. The Tax Relief Act extends the full repeal of the overall limitation on itemized deductions through December 31, 2012.
- *Extension of Marriage Penalty Relief.* The 2001 Act, as amended by the 2003 Act and the Working Families Tax Relief Act of 2004, increased the basic standard deduction for married individuals filing jointly to twice the amount for single individuals. The Tax Relief Act extends the marriage penalty relief through December 31, 2012.
- *Extension of Child Tax Credit.* The child tax credit is a credit equal to a maximum of \$1,000 for each qualifying child under the age of 17. The child tax credit begins to phase out at a modified adjusted gross income level of \$110,000 for married individuals filing jointly. The Tax Relief Act extends the \$1,000 child tax credit and income limitations through December 31, 2012.

Continued on page 12.....

HIGHLIGHTS OF THE TAX RELIEF ACT *continued*

Other key provisions in the Act include:

- *Estate Tax.* The TRA provides for an estate tax exemption of \$5 million and a maximum rate of 35%. The estate tax applies to estates of decedents dying through 2012. TRA generally sets the estate, gift and Generation Skipping Tax exemption at \$5.0 million, indexed from 2010 beginning in 2012 and sets the maximum rate at 35%. (GST) exemption at \$5.0 million, indexed from 2010 beginning in 2012 and sets the maximum rate at 35%.
- *Payroll Tax Reduction.* The Tax Relief Act provides all wage earners (including self-employed individuals) a one-year payroll tax reduction in the amount of Social Security taxes paid in 2011. The Social Security payroll tax will be reduced from 6.2 percent to 4.2 percent for individual wages earned in 2011 up to the taxable wage base of \$106,800. The employer's share of Social Security tax is not affected and will remain at 6.2 percent. Self-employed individuals will pay 10.4 percent on self-employment income up to the taxable wage base of \$106,800. The tax reduction will provide a maximum benefit of \$2,136 per wage earner.
- *One Hundred Percent Exclusion of Gain from the Sale of Small Business Stock.* Under the Small Business Jobs Act of 2010, the gain from the sale of qualifying small business stock that is acquired after September 27, 2010, and prior to January 1, 2011, and held for more than five years is excluded from the income of a non-corporate taxpayer. The Tax Relief Act extends the exclusion for one more year, for stock acquired before January 1, 2012.
- *Extension of the American Opportunity Tax Credit.* The American Opportunity Tax Credit temporarily replaced the Hope education credit under the 2009 Recovery Act. The American Opportunities Tax Credit benefits qualifying families with college students. The maximum amount of the credit is \$2,500. The credit begins to phase out at a modified adjusted gross income level of \$160,000 for married individuals filing jointly. The Tax Relief Act extends the American Opportunities Tax Credit and income limitations through December 31, 2012.
- *Extension of Section 1603 Treasury Grant.* Section 1603 of the tax title of the 2009 Recovery Act appropriates funds for payments to persons who place in service specified energy property during 2009 or 2010, or after 2010 if construction commenced no later than December 31, 2010. The grant program provides a grant in lieu of a tax credit equal to 30 percent of the qualifying project property costs for solar, wind, biomass, geothermal, fuel cell, waste energy, hydropower, and marine power projects, and 10 percent of the project costs for microturbines, thermal heat pump systems, and combined heat and power systems. The Tax Relief Act extends the start of the construction commencement deadline for one year so that taxpayers can elect to receive the cash grant in lieu of a tax credit for specified energy properties that are placed in service or for which construction begins on or before December 31, 2011. The application deadline for the grant is also extended by one year; the application must be received prior to October 1, 2012.
- *Non-business Energy Property Credit.* The non-business energy property credit provided under Section 25C of the Internal Revenue Code provides an incentive to individuals to make energy efficient upgrades to their primary residences. Under the 2009 Recovery Act, this credit equaled 30 percent of the costs of qualified energy efficiency improvements and property, with a lifetime maximum credit of \$1,500. The Tax Relief Act extends the non-business energy property credit through December 31, 2011, at a reduced amount. The reduced credit amount applicable for 2011 is 10 percent of the costs of qualified energy property placed in service in 2011, with an aggregate lifetime maximum credit of \$500 for all tax years ending after December 31, 2005.

If you are interested in the complete text of the legislation please go to:

<http://finance.senate.gov/legislation/details/?id=10874ed6-5056-a032-52cd-99708697eff0>



Certified Legal Assistant/ Certified Paralegal Review Course

Instructors:

Connie Kretchmer, ACP
Karen Douglas, J.D.
Karla Rupiper, J.D.
Ann Atkinson, ACP
Janie Boswell, ACP

The CLA/CP Review Course assists applicants preparing for the CLA/CP® examination. This exam is administered by the National Association of Legal Assistants, Inc. (NALA). More than 16,020 paralegals in 50 states, the District of Columbia, and the Virgin Islands have been certified by NALA. Beginning in the fall of 2010, the exam will be delivered via computer based testing, instead of the paper-pencil method. Examinees in the Certified Paralegal program will complete the exams at approved testing centers. Detailed testing center information is located at www.nala.org/ex-testctr.aspx

Every CLA/CP® must demonstrate 5.0 units of continuing education every five years to maintain certification after it is earned. In addition to preparing applicants for the exam, *the CLA/CP Review Course is worth 2.4 units of CLAE credits to existing CLAs/CPs.*

Applications to complete the exam during the testing period of May 1 through May 31, 2011 should be sent to NALA Headquarters by April 1, 2011 (no later than April 10, 2011). Exam applications and testing information may be obtained directly from www.nala.org (certification tab).

Contact Loretta Phillips at (402) 444-5122 or Janie Boswell, ACP at (402) 351-2733 for questions regarding the review course. A minimum of six registrants is required for the class.

Suggested Text:

Koerselman, *CLA® Review Manual* 3rd edition (ITP-West Paralegal Publishers)

Class Schedule

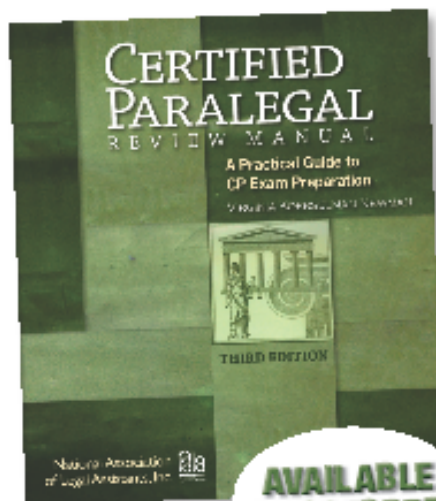
Mon 03/07	Communications
Mon 03/14	General Law, including the American Legal System
Mon 03/21	Litigation, Administrative Law, & Criminal Law
Mon 03/28	Ethics, Human Relations, & Interviewing Techniques
Mon 04/04	Judgment & Analytical Ability
Mon 04/11	Legal Research
Mon 04/18	Probate & Business Organizations
Mon 04/25	Family Law, Contract Law, & Real Estate
Mon 05/02	Mock Exam & Final Review

Course:	11/AP BSAD 200N-70
Dates:	3/07/11 - 5/02/11
Time:	6:00-9:00 P.M.
Place:	Metro Community College South Omaha Campus- Library
Room:	Room A
Fee:	\$200.00

To Register:

Call (402) 457-5231 with course number.
Registration Deadline is 2/21/11

Newly revised and thoroughly updated, this is a must-have resource for anyone preparing to take the NALA CLA/CP Exam!



**AVAILABLE
IN OCTOBER**

CLA/CP REVIEW MANUAL:

A PRACTICAL GUIDE TO CLA/CP EXAM PREPARATION, 3RD EDITION

Like the exam itself, this comprehensive manual is known in the field for high standards of paralegal professionalism and excellence. The introduction of the third edition describes the exam including policies and eligibility; the 16 chapters focus on specific content areas of the test. **Key features include:**

- Tips for efficient study, including group study suggestions.
- Positive test performance suggestions, including tips for controlling stress and answering specific types of questions.
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- UPDATED realistic Self-Tests at the end of each chapter.
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