

Boulder COUNTY

BAR ASSOCIATION

PRESIDENT'S PAGE – A SPECIAL REFLECTION IN A DIFFICULT TIME

BRAD HALL

QPR
Training
Page 4

At the end of September, my wife, Mary, and I went on a river cruise “up” the Rhine River. We embarked in Basel, Switzerland, and started north to Amsterdam. River long boats are much smaller than ocean vessels, carrying approximately 150 passengers. Over the course of the week, everyone on board becomes very chummy, becoming a big extended family. Each night we enjoyed meeting someone new over dinner and hearing their interesting life stories. We met a former law professor from South Carolina whose husband was transferred to Vienna for what was supposed to be a two-year assignment. That was five years ago. She does not miss teaching, but she does miss her grandchildren.

On our third day, we docked in Koblenz which is the gateway city to the Rhine Gorge and sits at the intersection of the Rhine and Mosel rivers. The morning of our scheduled full day in Koblenz, we slept a little later than planned and wound up missing our intended excursion. I now do not recall where that excursion was headed. At the time, I blamed our late rising on the spectacular and plentiful wine and beer which sought me out at every turn since we had landed in Zurich. Mary blamed it on the time difference of seven hours. In any event, we were left with the choice of exploring Koblenz on our own or taking a small guided walking tour. We chose the latter, which totaled only four of us and our guide.

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PRESIDENT'S PAGE CONTINUED

On the few walking tours we took on the trip, our guides were always spectacular. Many are retired academics who enjoy relating the history of their city and meeting people from around the world. Our guide in Koblenz was no exception. As an aside, I thought then, and still do, that she bore a remarkable resemblance to my legal assistant, Brenda, who is of German heritage. I remain alone in that opinion. On the walking tour with us was an older couple, which by the end of the trip had become everyone's favorite. Israel and his wife reside in Las Vegas, but Israel's heritage is Austrian. You may also guess he is Jewish. He was born in Vienna in 1938 and is now 80 years old. We all met on the sun deck on a crisp early morning, our breath coming out in heavy clouds. Mary and I had on coats, hats, and gloves. Israel was in shirt sleeves. He said he did not get cold. It became apparent that he did not tire easily either.

As we set out on our tour, our first stop at about 100 meters from the boat (we were in Europe) was a memorial in a park punctuated by three pieces of the Berlin wall, each of which has some significance to Koblenz. We also stopped to look at the small stumbling stones – the “Stolperstein” – which are little brass plaques in the pavement near the homes of people who were killed in the holocaust. The stumbling stones are the largest memorial by geography in Germany to victims of the holocaust, totaling about 60,000 over the entire country.

Just around the corner from the plaques, we descended down a small set of steps to a narrow hallway lined with kitschy shops. Our guide told us that this had been the Jewish ghetto during World War II and had been sealed off at both ends. As we walked along the small hallway, Israel said to me that the wooden window seats were “live edge” cuts. I had no idea what he was talking about so he explained that the “live edge” is the uncut edge of a tree simply stripped of the bark that results in the wavy rounded edge. It is much more desirable and expensive than a sharp saw cut. It turns out



that Israel's family were master cabinet and furniture makers that had worked for the royal family of Austria for decades. To this day, he still has a company that specializes in large custom dining tables featuring a live edge.

After a few more blocks, I learned that Israel's family had fled Austria during the holocaust and eventually wound up in Romania. Then, in the late 60's, he and his family had to flee the Ceausescu regime. He eventually made it to the United States, winding up in New Jersey.

As we ended our tour in a small square near the middle of town, our guide told us where we could find good coffee and pastries before we headed out on our own. Just as we were getting ready to part ways, Israel stepped in to our guide and said he had wanted to tell her something. She moved in a little closer, and I heard Israel say to her, “I want you to know that everyone is capable of redemption. Holding on to hate is just too much of a burden.” I could tell that she was moved by his words. Mary later told me it was all she could do to keep from crying. If anyone has the right to be bitter it is Israel, but he has chosen a different path.

PRESIDENT'S PAGE CONTINUED

After they left to get some coffee, Mary and I walked back to the boat with our guide. On the way, our guide told us that when she was in school there was no discussion about the holocaust at home or in school. It was not until the airing in Germany in 1979 of the American ABC miniseries, "The Holocaust," that her generation knew much at all about the holocaust. She said she and her friends began asking their parents about it and got nothing but vague answers and denials. Just as we got back to the boat, she told us that her father had remained a member of the Nazi party until his death in 2016. It had split her and her siblings from her parents. She said it is an issue that many in her generation have faced with their parents.

I had originally planned to write this column on civility in the legal profession. What is a touching story about Israel would have remained just something I shared around the office. Then a gunman entered the Tree of Life Synagogue in Pittsburgh and killed 11 congregants during Shabbat services.

I last saw Israel at the Amsterdam airport. We were on the same flight back to the States. He and his wife fly first class now. I did not get Israel's e-mail address, but I wish I had. Below is a picture of Israel dancing up a storm on the boat with his wife.



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Zachary Warzel

PERSONAL INJURY. WORKERS' COMPENSATION. BUSINESS LITIGATION. INSURANCE DISPUTES.

CALENDAR OF EVENTS

Thursday, November 8

PARALEGAL

Using Emotional Intelligence in the Legal Profession

Presented by Sarah Myers

12:00 PM @ Bryan Cave Conference Room

\$25 CLE, \$15 New/Young Lawyer, \$12 Lunch

[Register Here](#)

Tuesday, November 13

EMPLOYMENT

Hot Topics in Employment Law in the #metoo Era

Presented by Mary Jo Lowry and Amy Hartman

12:00 PM @ BCBA Conference Room

\$25 CLE, \$15 New/Young Lawyer

[Register Here](#)

Wednesday, November 14

CRIMINAL

DOC Time Computation

Presented by Mary Carlson

12:00 PM @ Boulder County Justice Center

\$25 CLE, \$15 New/Young Lawyer

[Register Here](#)

Wednesday, November 14

NEW/YOUNG LAWYER

Tax & Estate Planning

12:00 PM @ BCBA Conference Room

Free to attend

Email Laura here

Thursday, November 15

BUSINESS

LLCs Taxed As S Corps

Presented by Lauren Roberts

12:00 PM @ Dickens Tavern, Longmont

\$25 CLE, \$15 New/Young Lawyer, \$16 Lunch

[Register Here](#)

Thursday, November 15

BANKRUPTCY

Monthly lunch and roundtable

12:00 PM @ Kathmandu Restaurant

Friday, November 16

AVAILABILITY OF LEGAL SERVICES

Monthly lunch and roundtable

12:00 PM @ Boulder County Legal Services

Tuesday, November 27

FAMILY

The Changing Landscape of Civil Protection Orders

Presented by Bruce Wiener and Joel Hayes

12:00 PM @ BCBA Conference Room

\$25 CLE, \$15 New/Young Lawyer

[Register Here](#)

Tuesday, November 27

LONGMONT FREE LEGAL CLINIC

5:30 PM @ Longmont Senior Center

Wednesday, November 28

ALL BAR CLE

QPR Training

12:00 PM @ Boulder County Justice Center

\$25 CLE, \$15 New/Young Lawyer

[Register Here](#)

Wednesday, November 28

IN-HOUSE COUNSEL

Ethics and Cybersecurity

Presented by David Zetony

4:30 PM @ Bryan Cave Board Room

\$25 CLE, \$15 New/Young Lawyer

[Register Here](#)

ALL-BAR CLE: QPR TRAINING

Presented by Kevin Braney

In a 2014 study, attorneys had the fourth highest rate of suicide compared to all other occupations. We also routinely deal with clients who are susceptible to suicide as they are going through some of the most trying times of their lives. Just as people trained in CPR or the Heimlich Maneuver help save thousands of lives a year, QPR training (Question, Persuade, & Refer) can give you the skills to help save the life of a struggling client or colleague. QPR is designed to help you identify and interrupt the crisis and direct that person to proper care. QPR is a 60-90 minute training taught by instructors certified by the QPR institute and tailored to specific audiences. Register here.

Wednesday, November 28 @ 12:00 PM | Boulder County Justice Center Jury Assembly Room

20th Judicial District

NATIONAL ADOPTION DAY CELEBRATION

Join us for a celebration
of families who have
adopted in Boulder County
throughout the year!

Friday, November 16, 2018

3:00pm to 5:00pm

Speakers, Crafts, and Snacks

Boulder County Justice Center

Boulder Jury Assembly Room

1777 6th St. Boulder, CO

Questions?

Call Monica Rainer at 303.441.3742

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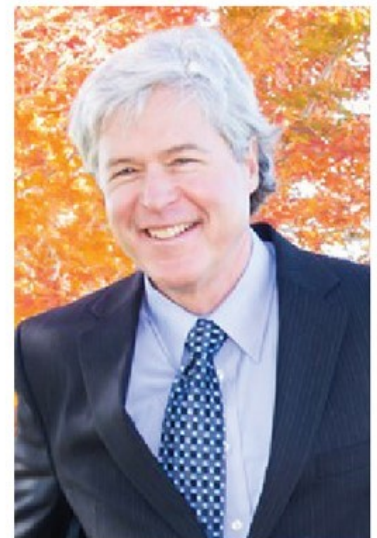
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LLC'S TAXED AS S CORPORATIONS

LAUREN ROBERTS

Certain LLCs may elect to be taxed as S corporations to take advantage of potentially advantageous tax repercussions while maintaining the organizational benefits of an LLC. If an LLC chooses to be treated as an S corporation by the IRS, then it will be governed by Subchapter S of the Internal Revenue Code and be a "pass-through" entity for tax purposes. This can be desirable in that it avoids the "double taxation" that happens when dividend income is taxed both at the corporate level and the shareholder level. Further, owners can elect to receive a salary as well as dividends/distributions, which can reduce taxes because dividends are not subject to self-employment tax. The company can also deduct the cost of wages paid when computing the amount of income that is passed through to the equity holders.

In order to qualify for S corporation status with the IRS, the LLC must meet the same criteria as a regular corporation seeking an S corporation designation. The requirements for both LLCs and corporation seeking S corporation status are that 1) the company is a domestic entity, 2) the equity holders are not partnerships, corporations, or non-resident aliens, 3) there are no more than 100 equity holders, 4) there is only one class of equity, and 5) the entity cannot be a bank, insurance company, or a domestic international sales corporation. Even though there can only be one class of equity, both voting and non-voting equity can be established within the one class. To be taxed as an S corporation, an LLC must first file a Form 2553 with the IRS to elect S corporation status and then file a Form 1120S tax return. A copy of the LLC's form 8832 must be attached to the federal tax return of each member of the LLC. Additionally, each member should report his or her pro-rata share of income, credits and

deductions on a Schedule K-1. The LLC will need its EIN before it can file the Form 2553.

If an LLC qualifies to be taxed as an S corporation and elects to do so, it is important that the LLC's operating agreement reflects such election. Most standard LLC operating agreements assume that the LLC will be taxed as a partnership, which is the default with the IRS. In an operating agreement for an LLC taxed as an S corporation, the partnership tax language should be carefully removed and replaced with language specifying the S corporation status. An example of special language indicating such intent is: "**Tax Treatment.** Unless otherwise determined by [the Members/Managers], the Company shall be treated as an S corporation for U.S. federal income tax purposes (as well as for any analogous state or local tax purposes), and the Managers, the Members and the Company shall not take any action inconsistent herewith. The Managers and the Company shall timely make any and all necessary elections and filings for the Company that are consistent with such treatment." Any provisions in an operating agreement that place priorities on cash distributions or require distributions upon liquidation to be in accordance with capital accounts would go against the S corporation designation. Capital calls are also impermissible for LLCs being taxed as S corporations.

Lauren Roberts will present a CLE on this topic on Thursday, November 15. [Click here for details.](#)

Lauren Roberts is a Co-Chair of the Business Section. She can be reached at lauren@laurenrobertsesq.com

WELCOME NEW BCBA MEMBERS

Ryan Dawson-Erdman
Abigail H. Perkins
Shane Fitzgerald
Maria J. Malaver
Mercedes Priebe
Sydney Burden
Catherine McElroy
George Gurney, Jr.
John M. Vaughan
Nathan J. Jeffries
Connor J. Koval
Colin G. Harris

Rodney L. Felzien
George L. Farmer
John C. Foster
Yasmina Shaush
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PROFESSIONALISM ON CALL

November 5	Karl Kumli	303.447.1375
November 12	Tripp DeMuth	303.447.7775
November 19	Peggy Goodbody	303.440.5736
November 26	Anton Dworak	303.776.9900

The Professionalism Committee assists lawyers, clients, and other members of the community with questions or complaints about behavior by lawyers that fails to meet generally accepted standards of professionalism and courtesy, or that is contrary to the BCBA Principles of Professionalism.

The Professionalism Committee does not address allegations of criminal or ethical violations by lawyers, as regulated by the Colorado Rules of Professional Conduct, and any such violations should be addressed to the Office of Attorney Regulation Counsel.

BOULDER COUNTY FREE LEGAL CLINIC

The dates have been set for the 2018 Free Legal Clinics at the Sacred Heart of Jesus Church (1318 Mapleton Avenue), the Sister Carmen Community Center (655 Aspen Ridge Dr.), and the Longmont Senior Center (910 Longs Peak Ave) from 5:30 - 7:30 pm. Volunteers are always needed. Please contact Laura at laura@boulder-bar.org if you can help in Boulder or Lafayette, or susan.spaulding@longmontcolorado.gov if you can help in Longmont.

Longmont: November 27

Boulder: December 13

OCTOBER LEGAL CLINIC VOLUNTEERS

Helen Towlerton
Patricia Riley
Bruce Wiener
Laurel Herndon
Mike Rafik

Mark Langston
Dipak Patel
Patrick Barnes
Brett Landis
Dan Flynn

PRO BONO REFERRALS

8 cases were referred during the month of September. Thank you to the following attorneys:

Norm Aaronson
Graham Fuller
Colene Robinson
Bruce Wiener
Josh Yeagher

Thank you to the following mediators who accepted a case in September:

Michael Morpew

PRO SE VOLUNTEERS

Kathleen Franco
Ainagul Holland
Chris Jeffers
Tucker Katz
Zachary LaFramboise
Michael Morpew

BCAP VOLUNTEERS

There were no requests for a referral for the Boulder County AIDS Project in July.

PRO BONO CORNER

Interested in a Pro Bono case? Please call Erika at 303-449-2197. CLE credits available for pro bono service.

LAWYER ANNOUNCEMENTS



DIETZE AND DAVIS, P.C. ATTORNEYS AT LAW

Dietze and Davis, P.C.
is pleased to announce that

Nathaniel Gaffney

has joined the firm as an Associate

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is pleased to announce

Jennifer M. Spitz



Will be joining the Firm on January 1, 2019
as a shareholder.

With the recent retirement of her current law partner, Tom Stover, Jennifer is bringing her expertise to Lyons Gaddis where she will strengthen our firm's Tax Law and Trusts & Estate Law teams. This will bring together two long-standing Longmont law firms with highly complementary practice strengths, enabling us to continue providing exceptional service to all of our clients.

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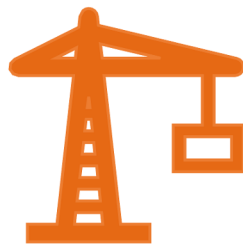
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