

# BAR*briefs*

Louisville Bar Association

March 2023

**A HUMBLE  
THANK YOU  
TO THE WOMEN  
WHO HAVE  
IMPACTED THEIR  
WORLD AND  
INFLUENCED  
OURS.**



VOLUME 23, NO. 03

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*The mission of the Louisville Bar Association is to promote justice, professional excellence and respect for the law, improve public understanding of the legal system, facilitate access to legal services and serve the members of the association.*

Professional Excellence

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LBA LOUISVILLE BAR ASSOCIATION  
Diversity & Inclusion Committee

**“Women belong in all places where decisions are being made. It shouldn't be that women are the exception.” – Ruth Bader Ginsburg**

## For Louisville Legal Community, Real Life is Better than Art

One of my favorite law school courses was a law-and-film study called “Creating the American Lawyer: The Impact of Hollywood.” A survey of lawyer movies, here’s how the class was presented in the course catalog:

In this course, students undertake the intellectual/emotional experience of viewing cultural constructions of lawyers and analyzing not only films and fictional representations of legal professionals, but also their personal reflections in the analyzed images, as well as their reactions to the films.

...

It is not easy for law students to recognize and acknowledge the profound influence of their legal education on their lives; through analysis of law films and of themselves as viewers (and members of a viewing community), students learn to see themselves as members of the legal profession, community and discourse. They develop a conscious awareness of themselves as legal actors, responding to legal discourse and creating it.

Was the class a frolic and detour that helped me fill out a semester without taking Secured Transactions? Yes. Did it have a positive effect on my GPA? Absolutely. Nearly twenty years later, though, I realize how the course got me thinking about questions that are still on my mind today — and especially when I think of the work of the LBA. How do we define this community of lawyers? What values are important to us collectively? How does the public perceive us?

One readily apparent takeaway from the class was that most of the lawyer movies (at least as of the early 2000s) were about men. The absence of lead female characters is not unique to this genre. But in the context of a class designed for students to “learn to see themselves as members of the legal profession,” the casting for these movies was striking, if not surprising.

For better (and sometimes for worse), our actual experiences as lawyers usually bear little resemblance to Hollywood. Some of the differences are obvious. Impeaching a witness at trial is almost always less exciting than it was in *A Few Good Men*. As we know, the process turns out to involve fewer shouted demands for “The truth!” and a lot more requests for a witness to please direct his attention to page 28 of a deposition transcript.

A more welcome and significant difference from the big screen is that there is no shortage in our legal community of powerful, interesting and talented women. I am fortunate to be the beneficiary of their generosity and mentorship. And I do not take for granted that they paved the way for me to be not the first, but the fourteenth female President of the LBA since Rebecca Westerfield first served in the role in 1986. Their leadership has invigorated the LBA and expanded the circle so women are not relegated to supporting roles, and instead hold positions of real power across the Commonwealth. Certainly, there is much hard work left to do on this front and the Gender Equity Committee, with Jennifer Kleier at the helm, is leading the charge to identify and remove barriers that persist today.

As the LBA continues to focus on building a community that supports and empowers women, we hope you will be able to join us at the Bar Center on March 7 for the presentation of the Justice William E. McNulty, Jr. Trailblazer Award. This year, the award will posthumously honor Leslie Clemons, who devoted her legal career to fighting for justice, including most recently by serving as an attorney at the Legal Aid Society. Immediately after the award presentation, the LBA Diversity & Inclusion Committee will host a panel discussion titled, “When Race & Gender Meet: Experiences of Black Women in the Law.” We will be fortunate to hear from several accomplished lawyers who are leaders among us, including the Honorable Pamela Goodwine, Jennifer Green, Calesia Henson and LaQuita Wornor, in a discussion moderated by Michelle Duncan. I am grateful for the hard work of lawyers like these women whose tenacity, courage and sacrifice makes a difference in our community.
































I have never regretted taking a break from studying the rule against perpetuities and exceptions to hearsay to focus on character development and themes in lawyer films. But in the end, the most consequential work we do as lawyers involves effort that is unlikely to be fodder for good drama. When we devote time to pro bono legal cases, participate in community education panels, check on colleagues and friends who feel overwhelmed by the pressures of our profession and mentor our newest members, we make contributions to a richer and more authentic storyline. I am so proud to be part of a community that is doing this important work — even if we probably won’t see ourselves in the movies anytime soon.



***A more welcome and significant difference from the big screen is that there is no shortage in our legal community of powerful, interesting and talented women. I am fortunate to be the beneficiary of their generosity and mentorship.***

Kate Lacy Crosby  
LBA President

# Thank You to the LBA's 2023 Section Leadership

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There are still leadership positions available in these sections. If you are interested in details, please contact Lisa Anspach at [lanspach@loubar.org](mailto:lanspach@loubar.org).

- |                                   |                                     |  |
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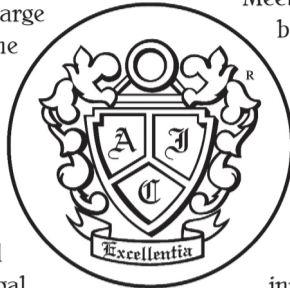
## Inn of Court Accepting Membership Nominations

The Louis D. Brandeis American Inn of Court, founded in 1996 to foster professionalism and civility among lawyers in the Louisville area, is accepting nominations for new members in the Barrister, Associate and Pupil categories. Nominees should be lawyers with 15 years or less litigation experience. Membership is open to solo, small practice or large firm attorneys; members of the plaintiff and defense bar; prosecutors and public defenders.

The first American Inn of Court was founded in 1980, and today there are more than 300 Inns with more than 18,000 state and federal judges, lawyers and legal scholars as members. Each Inn is run independently, but the structure is the same.

The Brandeis Inn, with 84 active members, is comprised of Masters (senior litigation lawyers, members of the judiciary and law school faculty, all of whom have more than 15 years of legal experience); Barristers (lawyers with 6 to 15 years of experience); Associates (lawyers with 1 to 5 years of experience); and Pupils (3rd year law students).

Member benefits include opportunities for mentor relationships, substantive law and skills training, interaction with legal scholars



and judges, and networking with litigators in different types of trial practice, all of which are intended to facilitate communication among the bench, the bar and the law school for the betterment of local practice and the improvement of the profession.

Meetings are held on a "semester" basis in September, October, November and February, March, April, and include discussions that focus on issues that arise in litigation and other topics of interest to trial lawyers, ranging from ethical challenges and professionalism concerns to innovative trial techniques and new developments in the law.

To nominate a litigation attorney in the Louisville area for membership,\* or if you are interested in further information about the Brandeis Inn, please contact:

Hon. Ann Bailey Smith, Chair  
Membership Committee of the Brandeis Inn  
c/o Jefferson Circuit Court, Div. 13  
Jefferson County Judicial Center  
700 West Jefferson Street  
Louisville, KY 40202

(or forward via e-mail to:  
[AnnSmith@kycourts.net](mailto:AnnSmith@kycourts.net))

**\*Candidates may be nominated by a third party or may self-nominate. In either case, nominations should be submitted as soon as possible, but no later than April 21, 2023.**

## In Memoriam



### Former Judge Sean Delahanty

has passed after a battle with lung cancer. The former Chief Judge served 20 years on the bench before retiring in 2019. Judge Delahanty led a colorful and courageous career while being known for his outspoken ways.

Prior to joining the bench in 1999, Judge Delahanty had an 18-year legal practice in defense work. He had a strong union background and considered himself a blue-collar judge representing those in marginalized communities. He represented IUE761, considered himself a union man and was Chairman of the Jefferson County Democratic Party.

After retirement Judge Delahanty devoted much of his time revitalizing Greenwood Cemetery with his friend Mike King. He will be remembered for his sharp wit, unwavering commitment to justice and relentless pursuit of doing the right thing.

*If you knew Judge Delahanty and would like to share any stories, photos or other mementos from his life, please reach out to the LBA's Communication Specialist, Shannon Greer, at [sgreer@loubar.org](mailto:sgreer@loubar.org). Submissions will be considered for publication in a future issue of Bar Briefs. ■*

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# The Myth of Inescapable Tax Debts — Discharging Income Taxes in Bankruptcy

Elizabeth M. Ethington & Patrick W. Thomas

When a client is financially in over their head, filing a bankruptcy petition can be a great tool to reset the client's financial life and obtain a fresh start. But, as many clients and lawyers alike know, not all financial woes can be resolved or discharged in a bankruptcy case. Child support, alimony, student loans (except in exceptional cases) and tax debts top the list of debts that usually survive bankruptcy and can haunt a debtor for years to come.

Or so one might think.

In reality, many tax debts *can* be resolved in bankruptcy — whether in Chapter 7 or Chapter 13. We'll stick to Chapter 7 for this discussion, but keep in mind that many of these rules also apply in Chapter 13 scenarios.

First, regardless of the type of tax, *all tax claims* (like the vast majority of other claims in bankruptcy) are subject to the automatic stay under 11 U.S.C. § 362. This is perhaps the most powerful tool of a bankruptcy petition. All collection activity whatsoever against the debtor must cease the very moment a bankruptcy petition is filed. Thus, it gives the debtor some much needed "breathing room." Creditors (including the IRS and state tax departments) may seek relief from the stay but must do so by filing a claim and a motion with the Bankruptcy Court.

Next, some tax claims are fully dischargeable in bankruptcy. This primarily applies to income taxes (whether corporate or individual). The basic rule is that in order for the tax involved to be discharged, it must be an **OAF**: Old, Assessed and Filed. To analyze whether the debt can be discharged in bankruptcy, we must first determine the filing date of the bankruptcy petition and answer some questions based on that date.

1. **Old:** First, the tax has to be *old* — but not that old. To be eligible for discharge, the due date of the tax return (plus any requested extensions) needs to have been at least **three years before** the bankruptcy petition was filed.

So, currently, tax years 2019, 2020, 2021 and 2022 are *not* eligible for discharge. They're not old enough. But 2019 will become eligible for discharge on April 15, 2023 (unless the taxpayer received an extension of time to file).

2. **Assessed:** The tax needs to have been assessed by the IRS to be discharged. More than that, it needs to have been assessed *at least 240 days* before the bankruptcy petition was filed. This gives the IRS the time it needs to perfect its interest by filing a Notice of Federal Tax Lien (NFTL).

What is an "assessment?" While perhaps the most critical action in federal tax procedure, it's simply a data entry procedure that the IRS enters in the taxpayer's account to officially record the tax as due from that taxpayer. You can determine whether and when tax has been assessed by looking up the taxpayer's IRS Account Transcript. Signing up for IRS E-Services as a practitioner can give you instantaneous access to this information; alternatively, you can also call the IRS Practitioner Priority Hotline. Just make sure that you have an IRS Form 2848, Power of Attorney, executed and on file with the IRS. The IRS will not provide any taxpayer information without it.

This rule does not come up very often, except in the case when tax is assessed pursuant to amended returns, audits or other IRS adjustments.

3. **Filed:** The tax return for that period needs to have been filed for the tax to be discharged.

Specifically, it needs to have been filed **at least two years** before the bankruptcy petition was filed. So, for long-term nonfilers in financial distress, we suggest getting returns on file as soon as possible. If the IRS files a tax return and assesses tax *without* the taxpayer's involvement, *that tax debt is never dischargeable*.

There is currently a split in the circuit courts as to the timing issues here. According to the First, Fifth and Tenth Circuits, if a taxpayer files their return late, **even by one day**, that debt can never be discharged. However, the IRS as well as some other circuits including the Ninth and Third Circuits have a more lenient approach, which will allow tax debt arising from a late filed return to be discharged so long as taxpayer filed a *bona fide* tax return at least two years before the bankruptcy petition was filed. The Sixth Circuit has not ruled on this issue; therefore, at least for federal income tax debts, the general two-year rule will apply, because the IRS will not raise the one-day late rule.

That's it. Three basic rules to discharge a tax debt in bankruptcy. Old (three years), Assessed (240 days) and Filed (two years). This applies not only to federal income tax, but also to any state or local income tax—including the Kentucky income tax and the Louisville Metro occupational license tax.

Additionally, even if the underlying tax debt is not dischargeable, tax *penalties* may be discharged if they relate to a tax year that meets the "Old" standard.

It is important to note, though, that there are some taxes that are never dischargeable. While not an exhaustive list, these include:

- Payroll taxes and any officer/owner liability for these taxes (including the federal Trust Fund Recovery Penalty).
- Taxes that the IRS or state government authority assessed without the taxpayer having first filed a return.
- Excise taxes for which a return was due less than three years before the petition was filed.
- Any tax that the government *can* but has not yet assessed.
- Civil fraud penalties or other taxes attributable to civil or criminal fraud.

One catch: even if a tax debt is technically "dischargeable," if the IRS has filed an NFTL (or a state taxing authority has filed an equivalent lien) on a tax debt, only the debtor's *personal* liability for the debt can be discharged. This means, for example, that the IRS cannot sue the taxpayer or levy their wages to satisfy the debt. However, the tax lien remains on any of the debtor's property that survives the bankruptcy proceeding; the IRS or state tax authority can go after that property without violating the discharge order.

Finally, bankruptcy is not the right solution for every case. Practitioners should strongly consider it when the client has both significant dischargeable tax debt as well as other significant dischargeable consumer debt. But, for example, if the client only has significant tax debts, the IRS offers many administrative relief programs that may be of assistance. This would save the client a bankruptcy filing, which can destroy a client's credit for years to come. Some examples of administrative relief programs include the IRS Offer in Compromise program, installment agreement arrangements or currently not collectible status. These programs generally require the taxpayer to provide detailed financial information and propose a workable payment arrangement that aligns with the taxpayer's reasonably foreseeable financial condition over the next few years. Attorneys who are not familiar with such programs would be well served to consult with experienced tax controversy attorneys prior to pulling the trigger on a bankruptcy filing or any other form of relief.

For the right clients, bankruptcy can be a powerful tool to obtain relief from Old, Assessed and Filed income tax debts. Just ensure that you and your client know the rules, how they apply to the client's circumstances and what outcome you can hope to achieve post-bankruptcy.

For more information on tax savings and strategies, visit Frost Brown Todd's Tax Law Defined Blog, <https://frostbrowntodd.com/tax-law-defined-blog/>.

*Ethington is an associate at Frost Brown Todd where she is a part of the firm's Tax, Employee Benefits and Estate Planning Practice Group. Ethington focuses her practice in the areas of state and local tax controversies, planning and economic incentives. She also serves as chair of the LBA's Tax Section.*

*Thomas is a senior associate at Frost Brown Todd where he represents clients in civil and criminal tax collection and examination matters, both in administrative proceedings and in litigation before the United States Tax Court, as well as other federal and state courts. He is vice-chair of the LBA's Tax Section. ■*



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## COMMUNITY SERVICE

### THE FRENZY CONTINUES

#### *KBA's Young Lawyers Division Legal Food Frenzy Kicks-Off 2023 Campaign*

The month of March is an exciting one. From March Madness to the first day of spring, March greets us with Cinderella stories and budding flowers. It is also an exciting month for the Kentucky Bar Association's Young Lawyers' Division (YLD) as it prepares to kick off the 2023 Legal Food Frenzy Campaign.

The Legal Food Frenzy is a yearly partnership between the YLD, the Attorney General's Office and Feeding Kentucky. Since its inception in 2017, the Legal Food Frenzy has raised \$312,299 for Kentuckians fighting food insecurity — through a friendly competition. And this year is no different! The Legal Food Frenzy hopes to raise more than \$50,000 and register 100 law firms, law schools or corporate legal departments across the Commonwealth to join its cause and support Feeding Kentucky's food banks. Importantly, the money raised in each district stays to help the food banks in their respective district, so the Dare to Care Food Bank here in Louisville is the beneficiary of all the funds raised by the competing teams in the Louisville community!

Each year, the need only becomes greater. Kentuckians continue to fight food insecurity on a daily basis. One out of every six adults and one out of every five children in Kentucky face food insecurity — not to mention lack of access to healthy food options. Organizations like Dare to Care in Louisville and other food banks across the state provide access to those individuals who may not know from where their next meal will come. Each dollar raised purchases 3.5 pounds of food — which is enough to supplement a half a plate of fruits and vegetables for over five meals, too. No donation is too small to make a big difference in the lives of your friends and neighbors who face food insecurity.

The law firm or legal organization that collects the most total pounds of food will be awarded the prestigious Attorney General's Cup at the 2023 KBA Annual Convention. Additionally, the team that collects the most total pounds per attorney will be awarded the Bar President's Award. Awards will also be given based on the leaders in the following categories:

- Solo law firm
- Small law firm
- Mid-sized law firm
- Large law firm
- Corporate legal department
- Government entity
- Law School
- KBA Supreme Court District

Any one donating more than \$100 will be listed as a VIP on our website, in social media and in print at the award ceremony.

All winners will receive their awards during a special luncheon and reception at the Convention, as well as get recognition for their achievement in the KBA's publication *Bench & Bar*. In addition to eternal bragging rights and trophies, there will also be March Madness-themed prizes awarded to the Attorney General's Cup and President Cup recipients.

Start practicing those lay-ups, make sure your bench is deep and register your team for this year's Legal Food Frenzy, which will run from **MARCH 15 – MARCH 31, 2023**. Law firms, legal offices and law schools can sign up now to compete at [www.KyFoodFrenzy.com](http://www.KyFoodFrenzy.com). Every law firm, legal office and law school that competes in the Food Frenzy will designate a "Team Lead" at signup, who will be responsible for promoting the competition internally and challenging colleagues to raise as much food as possible.

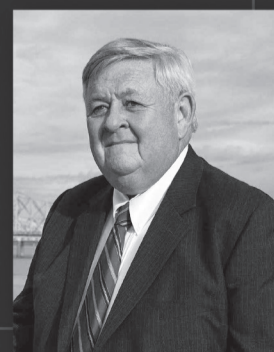
Hunger does not get a bye week — and with the support of attorneys across our community and the Commonwealth, food banks like Dare to Care can get a slam-dunk against hunger! ■



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# IRS Correspondence Audits Frustrate Taxpayers; Disproportionately Impact Lowest Wage Earners

Kati Kiefer

For many taxpayers, the most important role of the IRS is the timely issuance of their refunds. That hasn't happened for millions of taxpayers over the last three years, according to the National Taxpayer Advocate's 2022 Annual Report to Congress. Such delays hit low-income families especially hard, as their tax refund may serve as a lifeline to afford reliable transportation, a housing rental deposit or deferred medical care. If their refund is pending for an audit, the financial pain becomes worse for low-income taxpayers. Most will experience a much longer delay, an automated auditing process with little to no human interaction, and in some cases, total disallowance of their refund. Refunds that include refundable tax credits, such as the Earned Income Tax Credit (EITC), are not issued by the IRS until late February, despite opening tax return filing in January.

Various factors within and outside IRS control have contributed to processing delays, many of which were exposed during the pandemic. This article focuses on delays caused by correspondence audits, and how such audits disproportionately burden low-income families.

## Correspondence Audits

A correspondence audit, simply put, is an examination of tax conducted by mail. Over the past several decades, correspondence examination has become the primary method of auditing individual taxpayers, accounting for up to 85 percent of all IRS audits. During the pandemic, IRS relied almost exclusively on correspondence examinations. In theory,

the issues involved in a correspondence exam cover a single tax year and should be easily resolved with simple documentation. In practice, however, the process tends to be exasperating and time-consuming for taxpayers, dragging out for months and even years in appeal cases.

Correspondence audits were originally intended for less complex matters. They are now used to examine dependent tax credits, the EITC, self-employment income and other issues that tend to involve complicated factual situations. Compliance contacts, which the IRS does not consider audits (e.g., math error corrections, automated underreported notices, wage verification and non-filer programs), are also conducted through the automated correspondence examination system.

Most of the correspondence exam process is automated for individual taxpayer audits. Unlike other IRS audits, correspondence audits are not assigned to a single examiner who works the case and serves as the taxpayer's point of contact for questions. Unless the taxpayer responds to the audit notice, a correspondence exam will progress systematically through each stage of audit, often without human intervention, until the Notice of Deficiency is issued. When taxpayers do attempt to call the IRS, often they are frustrated by hour-long wait times and the inability to reach a live person. As a result, assessments issued by default are not uncommon. IRS data shows that in 2021, 42 percent of correspondence audits were closed without any response from the taxpayer.

## Impact on Low-Wage Earners

While many taxpayers experience difficulties with correspondence audits, low-income taxpayers are at a distinct disadvantage. First, audits of refundable credits, such as the EITC and Child Tax Credits, are conducted exclusively by correspondence. Consequently, low-income earners claiming the EITC on their return suffer the highest rate of IRS correspondence audits.

For context, the EITC was established in 1975 to offset the effects of payroll taxes on working poor families and to incentivize lower-paid work. Administered through the federal income tax system, the EITC is a refundable tax credit; if the amount of the credit exceeds the taxpayer's income tax liability, the taxpayer receives a refund from the IRS for the difference. **It is, in effect, the largest wage subsidy program for low-income households in the United States.** Only 82 percent of Kentuckians eligible for the EITC claimed the credit on their 2019 return.

EITC compliance efforts on the part of the IRS, which focus on correspondence auditing, are seemingly inconsistent with the objectives of the EITC. Advocates for low-income taxpayers have criticized the EITC correspondence exam process as contrary to taxpayers' right to challenge the IRS and be heard, the right to quality service and the right to be informed. The research backs up this assessment. In 2019, an IRS operational audit sampled EITC correspondence audits from 2008 to 2015. The report found that between 76 and 80 percent resulted in a complete denial of the EITC. In only 15 percent of those audits was EITC ineligibility confirmed. It is important to note that if the IRS determines that a taxpayer claimed the EITC against the rules, the taxpayer may be banned from claiming the EITC for two years and face additional penalties.

Furthermore, the correspondence auditing process, which is designed to expend the least amount of resources on the largest number of examinations, offers the lowest level of service to the taxpayers who are most in need of assistance. Documentation forwarded to the IRS in response to a correspondence audit is reviewed by tax examiners, not IRS agents. While tax examiners receive training on EITC and other correspondence audit issues, they are not required to have accounting skills. In my experience, this has resulted in a hardline stance on the types of documentation accepted to resolve EITC issues at the audit level. If an appeal is possible, I have found more success when the same documentation is reviewed at a higher level, such as the Independent Office of Appeals or IRS Office of Chief Counsel.

## Role of Low Income Taxpayer Clinics

The effects of a problematic EITC correspon-

dence audit system are felt throughout our community. A 2019 IRS report concluded that EITC correspondence audits affect real economic activity, finding changes in the likelihood of employment in the years after being audited. The downstream consequences of an unagreed audit also result in additional costs to the IRS in the form of audit reconsiderations and appeals involving the Independent Office of Appeals or IRS Office of Chief Counsel, as well as to low-income taxpayer advocates serving the community.

## The Low Income Taxpayer Clinic at Legal Aid Society provides free legal assistance and representation to eligible taxpayers facing EITC audits, collection issues and other IRS disputes.

Navigating IRS issues may be challenging for low-income taxpayers, who are more likely to experience lower literacy rates and limited English proficiency. Many of our clients contact us during tax season for advice about an IRS notice they have received, or to get answers to why their refunds are delayed. In some cases, the IRS is unable to provide information until several months after the return was filed. Issues arising from dependent claims and EITC audits often require creative documentation to establish complex factors, such as marital or legal status, housing situation and relation to others within their household. Some of our clients are unbanked, which may limit the ability to substantiate income and expenses.

The role of Low Income Taxpayer Clinics in helping people overcome IRS issues is significant. In 2021, Low Income Taxpayer Clinics throughout the nation represented more than 20,000 taxpayers dealing with an IRS controversy and advised an additional 15,000 taxpayers. They helped low-income taxpayers in securing more than \$6.7 million in tax refunds and reducing their tax liability by more than \$62 million. **Low Income Taxpayer Clinics could not have reached this many people without the assistance of the 1,200 volunteers who contributed more than 46,000 hours of their time.**

The success of our Low Income Taxpayer Clinic is tied closely to our community partnerships and pro bono volunteer network. **If you are an attorney, certified public accountant or enrolled agent interested in pro bono tax work, please contact the Legal Aid Society at (502) 584-1254 or visit [www.yourlegalaid.org/volunteer](http://www.yourlegalaid.org/volunteer).**

Kati Kiefer is the clinic director and qualified tax expert of the Low Income Taxpayer Clinic at Legal Aid Society. Reach her directly at (502) 614-3161 or [kkiefer@yourlegalaid.org](mailto:kkiefer@yourlegalaid.org). ■



## ASSOCIATES FOR JUSTICE CAMPAIGN

Thank you to the following firms and firm captains for participating in Legal Aid Society's Centennial Associates for Justice Campaign.

100% of the associates from these firms contributed to the campaign, raising a combined \$10,000 to support equal justice in our community.

TO SUPPORT THIS YEAR'S CAMPAIGN, VISIT [YOURLEGALAID.ORG/DONATE](http://YOURLEGALAID.ORG/DONATE)



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# 2022 LBA Annual Report

2022 was an exciting year for the Louisville Bar Association, and we want to share our accomplishments with the people who made it all possible – our members!

Our goal is to always be open and transparent with you about our successes and our challenges. We want you to know more about your association so you feel confident in your decision to be a member of the LBA.

And this snapshot from 2022 shows the LBA is an association that's on the move! From our growing membership, to our refreshed branding, to our new community partnerships, the LBA has more momentum than ever. We'll use that momentum to propel us into an even stronger 2023. So don't miss out on what's to come – make sure to renew your LBA membership today and encourage your colleagues to do the same.

If you have questions or would like to know more about the work we're doing here at the LBA, please feel free to contact me anytime at [kmiller@loubar.org](mailto:kmiller@loubar.org).

Thanks,  
Kristen Miller, Executive Director

## NEW LBA LOGO

Completed logo redesign



## CONTINUING LEGAL EDUCATION (CLE)

83

CLE programs offered

750

CLE attendees



## NETWORKING

44

Networking events

Including:

- Bench & Bar Social
- Member Appreciation & Awards Luncheon
- Judicial Reception
- Summer Associates & Newly-Admitted Attorneys Reception
- Lawlapalooza
- 3 Bourbon Aficionados events
- 6 office hours
- 3 open community educational forums
- 8 community conversations



## MEMBERSHIP

101%

total membership renewal

- Initiated first Member November

Renewal Numbers

- 6% growth in government members
- 14% growth in paralegal members
- 28% growth in legal support associates
- 25% growth in subscribers
- 27% total growth for non-attorney members
- 92% growth in student members



## JUDICIAL ELECTIONS

- Partnered with C-J and League of Women Voters to produce series of articles about judicial candidates
- Partnered with ten other community orgs to produce two judicial candidate forums
- Partnered with WKU to conduct Judicial Candidates Poll



## PLACEMENT SERVICE

21

support staff candidates placed



5

attorney candidates placed

## KENTUCKY LAWYER REFERRAL SERVICE (KLRS)

\$1.1 million

earned through KLRS referrals

- 14,000 calls received
- 71% of calls were converted to referrals
- Language Line (LL): Began offering language translation services through KLRS for non-English speaking callers
  - LL was used for 89 calls, 78 (87%) were converted to referrals
  - All LL calls were for Spanish-speaking translators



## PUBLIC SERVICE AND PRO BONO

69

LBA members volunteered their time and expertise

- Revitalized important public services such as Call-A-Lawyer and Pro Se Divorce Clinics
- 53 individual and firms participated in our Back 2 School Drive
- 31 students participated in the Summer Law Institute
- 38 individual and firms participated in our 29th annual Santa's Court Toy Drive



## PROFESSIONAL DEVELOPMENT

- Created new Federal Practice Section, hosted 2 events
- Created new Business of Law Workgroup
- Reestablished UofL Brandeis School of Law partnership



## NEW BENEFITS

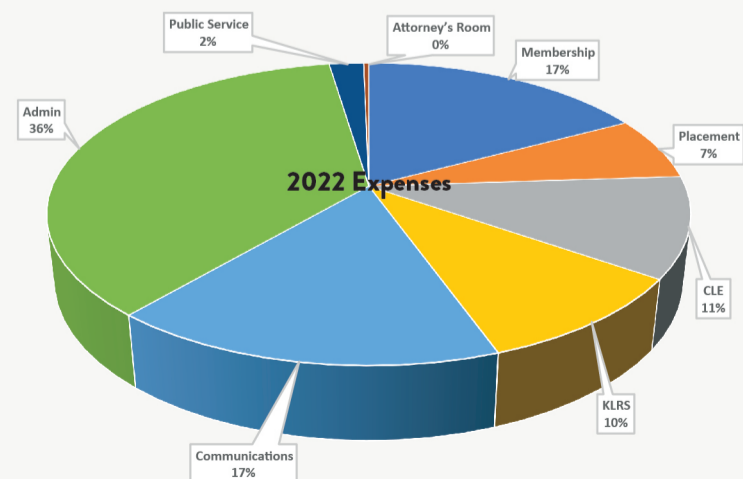
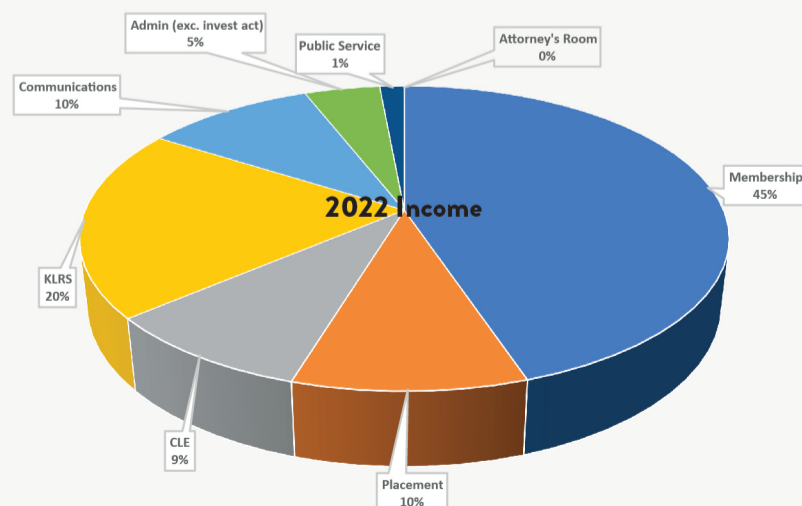
3

new member benefits offered

- Clio / Lawyaw
- EAP through Wayne Corp
- ELEVATE Fitness



## LBA BUDGET SNAPSHOT



# When Race & Gender Meet: Experiences of Black Women in the Law

March 7, 2023 | 4:00 p.m. - 5:30 p.m. | LBA

## PANEL OF SPEAKERS

The LBA's Diversity & Inclusion Committee invites you to come celebrate Black History Month and International Women's History Day with us and our panel of speakers discussing the experiences of Black females in the legal profession.



**Jennifer Green**  
YUM! Brands



**Hon. Pamela R. Goodwine**  
Kentucky Court of Appeals



Moderated by:  
**Michelle L. Duncan**  
Dinsmore & Shohl



**Calesia S. Henson**  
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**LaQuita Wornor**  
LifePoint Health

**Presentation of the 2023  
Justice William  
E. McNulty Jr.  
Trailblazer Award**



**Leslie G. Clemons**  
*posthumously*

For more information and to register visit [www.loubar.org](http://www.loubar.org)

## U.S. District Court Seeks Temporary Law Clerk

The United States District Court for the Western District of Kentucky is seeking a temporary judicial law clerk for United States Magistrate Judge Colin H. Lindsay. This law clerk position is for a term of 12 weeks beginning in approximately July 2023. For a more detailed summary of the position, qualifications and hiring preferences, as well as information on submitting applications, please see the posting on the Western District of Kentucky's website at <https://www.kywd.uscourts.gov/news/vacancy-temporary-law-clerk>. Applications will be accepted through April 14, 2023 or until the position is filled. ■

## Recruitment Notice for Criminal Justice Act Trial Attorneys

### The Criminal Justice Act Trial Attorney Panel

Pursuant to the Criminal Justice Act of 1964, as amended (18 U.S.C. § 3006A) (the CJA), the U.S. District Court for the Western District of Kentucky has adopted a plan for providing representation to individuals who are financially unable to retain counsel in certain circumstances. The plan provides for the establishment of panels of private attorneys who are eligible and willing to be appointed to provide representation under the CJA.

### Eligibility

Attorneys seeking admission to one of the Court's CJA Panels must be members in good standing of the Kentucky Bar Association for at least four (4) years and admitted to practice before this Court for at least two (2) years preceding the application. Applicants must additionally maintain an office in the division of the CJA Panel for which they seek membership. Specific qualifications are contained in Section VII(C) of the Court's CJA Plan located on the Court's website.

### Application Process

Attorneys interested in being appointed to a CJA Panel must submit an application, which can be found on the Court's website at <https://www.kywd.uscourts.gov/cja>, via e-mail to [CJA\\_Application@kywd.uscourts.gov](mailto:CJA_Application@kywd.uscourts.gov) from March 1 to March 31, 2023.

Approval of attorneys for membership on a CJA Panel will be made by the Court after review of all eligible applications, consideration of relevant case data and consultation with the CJA Panel Committee. For more information, please visit [www.kywd.uscourts.gov/cja](http://www.kywd.uscourts.gov/cja). ■

## FAMILY LAW SECTION ONE-HOUR

### Streamlining and Documenting Co-Parenting Communications and Expenses via Our Family Wizard

Thursday, March 23

Communication problems continue to present challenges for co-parents, attorneys and the court system. These challenges result in additional strain on children and families. Currently, most co-parent communication takes place via e-mail and texting. However, these forms of communication are often unreliable, can be easily manipulated and present admissibility concerns. Furthermore, they have the potential to ignite conflict rather than minimize it. This presentation will advise family law professionals of communication technology that is increasingly being ordered by courts and recommended by attorneys in custody cases.

Participants will learn how they, as practitioners, can simplify and strengthen their knowledge of communication and expense-sharing between their clients and their clients' respective co-parents using online tools. Each participant will receive examples of court orders currently being utilized to mandate the ways in which parents will make use of such tools to increase the effectiveness of the parents' communication with one another. A related appellate case from Kentucky will be reviewed.

Speaker: **Danielle Kestnbaum**, Our Family Wizard

Time: Noon – 1 p.m. — Program

Place: Zoom

Price: \$40 LBA Members | \$32 Sustaining Members | \$15 Paralegal Members | \$15 for qualifying YLS Members | \$25 Solo/Small Practice Section Members, Government or Non-Profit Members | \$80 Non-members

Credits: 1.0 CLE Hour — Pending

Family Law Section Leadership: **Macaulay J. Campbell**, Kellner Green and **John H. Helmers Jr.**, Helmers + Associates

Don't Let Summer Law Institute  
Go Down Schitt's Creek!

## Trivia Night at Jake and Elwood's

Join the Community Outreach Committee of the Louisville Bar Association at Jake & Elwood's on Thursday, March 16 beginning at 6 p.m. for a trivia night benefiting the Summer Law Institute.

This family-friendly event will test your knowledge of the iconic TV show Schitt's Creek. The suggested donation is \$40 per team of four – so gather your colleagues, friends and family!



"I miss being surrounded by loose acquaintances who think I'm funny and smart and charming." – Alexis

For more information and to register visit [www.loubar.org](http://www.loubar.org). Please contact Marisa Motley at [mmotley@loubar.org](mailto:mmotley@loubar.org) or (502) 583-5314 with questions or to make a financial contribution.



Thank you to Jake and Elwood's for agreeing to donate 10% of sales from the bar and food!



2230 Frankfort Ave, Louisville, KY 40206

## SERVING OUR MEMBERS

Colleagues,

As a member of the Louisville Bar Association's Public Service committee, I am writing to you asking for your support of two of our pipeline programs — the Summer Intern Program and the Summer Law Institute.

The Summer Intern Program is a 20+ year partnership with Central High School through which students in the Law and Government magnet program are hired by participating local law firms or are sponsored to work in community organizations and the public sector. This is an eight-week program that will begin the week of June 12, 2023. We ask that interns are paid a minimum of \$10 per hour (\$3500 for full-time intern or \$2000 for part-time intern). In 2022, after a two-year hiatus, we were able to place eight students into local internships. The goal for 2023 is to place 15 students in these positions.

Summer Law Institute is a week-long summer camp for high school students interested in a legal career. Topics covered are careers in law, courtroom structure, basic evidence, opening and closing statements and more. The program will conclude with a mock trial where they will demonstrate what they learned during the week. Thanks to a grant from the Louisville Bar Foundation, we are able to keep tuition at \$200 per student. In 2022, we had a record number of scholarship requests. Thanks to members of the committee, no applicants were turned away.

Both programs give high school students real life experience within the legal community. As you prepare budgets for 2023, we are asking firms to consider supporting one or both of these programs.

If you have any questions, please feel to reach out to me directly at [sarah.mckenna@dinsmore.com](mailto:sarah.mckenna@dinsmore.com), or Marisa Motley at [mmotley@loubar.org](mailto:mmotley@loubar.org).

Thank you,  
Sarah McKenna



Summer Law Institute, 2019

# Managing Stress

From our Partners at  
Wayne Corporation



### The effects of emotional stress on the body

Many people face difficult challenges and responsibilities that may overlap or conflict. These cause stress that can affect both emotional and physical health. Stress can come from troubles at home, in relationships and in the workplace.

### Emotional stress can lead to these problems:

- High blood pressure
- More likely to become ill or to abuse drugs or alcohol
- Less able to fight disease
- Depression
- Insomnia

### Tips to reduce or manage the stress in your life

- Eat a healthy diet and exercise regularly. A healthy, well-balanced diet and exercise can keep your body fit and able to fight disease. Exercise also is an excellent way to lift your mood.
- Talk about your stressful situations with someone you trust. This can be a partner, a close friend or a professional counselor. Sometimes just talking about your problems and concerns can help you put them into perspective. It can also give you insights into ways to deal with them.
- Stay organized to help manage your time more efficiently. Think about making a daily list of things that need to be done, with the most important item the first on the list.
- Remember, no one can do it all alone. Ask for help.
- Use relaxation methods to calm your mind and body.
- Take a break. Go for a walk, close your eyes and sit quietly for 10 minutes, or go outside for some fresh air — no matter the weather.
- Get professional help if you need it.

Source: Mona Sutnick, Ed.D., R.D.  
The StayWell Company, LLC ©2018

### DID YOU KNOW...

The Louisville Bar Association has developed a partnership with Wayne Corporation to offer negotiated pricing for a full-service Employee Assistance Program (EAP). To learn more, visit [waynecorp.com](http://waynecorp.com), or e-mail directly at [dwillhelmus@waynecorp.com](mailto:dwillhelmus@waynecorp.com). ■



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# LET'S GET OUTSIDE



LOUISVILLE BAR  
ASSOCIATION

HEALTH & WELLNESS COMMITTEE



## 1000 HOURS OUTSIDE CHALLENGE

How much time should you actually spend outdoors? Starting April 1, 2023, the LBA's Health & Wellness Committee is challenging you to spend 1,000 hours outside this year - and, track the hours. Visit the LBA website for a link to a trackable form or make your own and share it!

**“**  
*We need to be moving. We've got to be moving. We're tired because we have not been moving enough. - Dr. Carla Hannaford*  
**”**

## GRAB YOUR SNEAKERS OR HIKING BOOTS!

We're launching a hiking and walking group at the LBA and we'd love to have you join us. We'll hit the trails walking on April 15 at Jefferson Memorial Forest with a picnic lunch at the Horine Campground afterward. This is a family and dog friendly event! For more information and to register, visit the LBA's website at [www.loubar.org](http://www.loubar.org) or email Lisa Anspach at [lanspach@loubar.org](mailto:lanspach@loubar.org).



*Thank you to our partner*

**LM** Lawyers Mutual  
of Kentucky

# MEMBERS on the move



Alexander

The law firm of Triplett & Carothers announced that **Brooks Alexander** has joined the firm as of counsel. Alexander brings decades of experience in estate planning as well as business succession planning to firm clients, most recently working for 41 years at Middleton Reutlinger, formerly one of Louisville's best-known and oldest law firms. Alexander often helps clients with the implementation and coordination of a comprehensive estate plan as well as business ownership succession plans and has been a speaker at estate planning seminars.



Beard

O'Bryan, Brown & Toner is pleased to announce that **Shem D. Beard** has joined the firm. After having worked in-house for the previous decade for a regional healthcare company with offices around Kentucky. While in-house, he handled a wide range of matters including Medicaid audits, licensing board actions, insurance reimbursement and claims matters and employment disputes, including successful resolution of matters with the Kentucky Department of Labor and the Kentucky Commission on Human Rights. He drafted and negotiated contracts with insurers, independent contractors, partners, employees and vendors; litigated cases and prosecuted appeals on a variety of issues; and researched and advised on issues relating to HIPAA compliance, statutes and administrative regulations governing healthcare enterprises, health law, non-profit law, zoning and tax law. Beard earned his J.D., *cum laude*, from the University of Louisville Brandeis School of Law.



Bradley

Sheffer Law Firm welcomes attorney **Lauren E. Bradley** to the firm. She will be working primarily in the areas of medical malpractice liability, short-term and long-term care facilities litigation, premises liability and product liability. Bradley earned her J.D. from the University of Kentucky College of Law where she received a CALI Award for Excellence and was also a University of Kentucky College of Law Merit Scholarship Recipient.



Byrne

The International Association of Defense Counsel (IADC) has announced that **Jeremiah A. Byrne**, a partner at Frost Brown Todd, has accepted an invitation to join the Counsel. The IADC is the preeminent invitation-only global legal organization for attorneys who represent corporate and insurance interests. Chair of Frost Brown Todd's Product, Tort & Insurance Litigation Practice Group, Byrne focuses his practice on product and tort litigation. He leads litigation teams to successfully defend catastrophic personal injury, wrongful death and business claims. Byrne received his J.D., *magna cum laude*, from the University of Louisville Brandeis School of Law.



Christian

Wyatt, Tarrant & Combs is pleased to announce that **Carole Christian** has been elected to the Board of Directors of Greater Louisville Inc. The organization leads economic development initiatives for the region, drives job creation and is committed to transforming our community by improving quality of life, advocating for a pro-business environment and developing a talented workforce. Christian is the Co-Chair of Wyatt's Health Care service team and is the Partner-in-Charge of the Louisville office. She has more than 30 years of experience counseling hospitals, physicians, nursing homes and other providers of goods and services concerning contracts, fraud and abuse, licensing, medical staff matters, emergency treatment, medical records, withdrawal of treatment decisions and other patient care matters and acquisitions. Christian earned her J.D. from the University of Louisville Brandeis School of Law, where she was Valedictorian and graduated *magna cum laude*.



Irwin

The partners of Wyatt, Tarrant & Combs have approved the election of **Emily B. Irwin** as Partner in the firm. As a member of Wyatt's Corporate and Securities team, Irwin concentrates her practice on mergers and acquisitions, corporate governance and general business matters. She is also a Certified Public Accountant, which has proven valuable to her clients. She represents clients in stock and asset purchases, mergers and complex contract negotiations in a variety of industries. Irwin earned her J.D., *summa cum laude*, from the University of Louisville Brandeis School of Law.

**Frost Brown Todd (FBT)** selected seven students who are pursuing a career in law for the firm's annual FBT Zenobia Harris Bivens Diversity Scholarship. This year's recipients attend the University of Pittsburgh School of Law, University of Akron School of Law, Georgetown University Law Center, Penn State Law, Notre Dame Law School and Indiana University Robert McKinney School of Law. Their unique life experiences have greatly influenced their goals of making a difference through law. In the past 10 years, FBT has awarded nearly \$70,000 to more than 30 students attending law school in 10 states across the U.S. ■

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ALL EXPERIENCE LEVELS**

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MID-MARCH THRU MID-MAY**

**CLASSES  
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NOW!**

**MORE INFORMATION:  
E-MAIL KRISTEN MILLER AT  
KMILLER@LOUBAR.ORG**

Interested in becoming a pickleball professional? The LBA may not be able to take you that far—but we are offering classes with a pickleball pro for members who'd like to learn how to play this popular sport. Email Kristen Miller at [kmiller@loubar.org](mailto:kmiller@loubar.org) to sign up for an upcoming class.

### Join the LBA Pickleball team!

The LBA is joining the pickleball league at the Baird Urban Sports Park, and we need your help! The spring pickleball league at the Sports Park, 615 W. Main St. (adjacent to the Bar Center), is sponsored by the Louisville Downtown Partnership, Louisville Metro Parks and Recreation and the YMCA of Greater Louisville. Teams will begin play in mid-March and meet each Thursday until mid-May (with a week off around both spring break and Derby).

The league is open to players of all experience levels, so whether you're an experienced pickleballer, currently taking one of our LBA pickleball classes or a total novice, there's room for you on our team! Interested in knowing more? E-mail Kristen Miller at [kmiller@loubar.org](mailto:kmiller@loubar.org) and we'll fill you in when more details about the league are available.



Thank you to our exclusive pickleball sponsor:



## Services

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### Environmental Law:

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rvs@vanstockum.com  
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### QDRO Preparation and Processing for:

Defined Benefit and Defined Contribution Plans. Military, Municipal, State and Federal Employee Plans. Qualified Medical Child Support Orders. Collection of past due Child Support and Maintenance. Charles R. Meers, 2300 Hurstbourne Village Drive, Suite 600, Louisville, KY 40299 Phone: 502-581-9700, Fax: 502-584-0439. E-mail: Charles@MeersLaw.com.

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## Office Space

### Office Space Available:

One Riverfront Plaza - river view; 4 to 5 offices available on 20th floor; library/conference room; secretarial services and/or space available. (502) 582-2277.

### Office for Lease:

1200 square ft (or less) fully furnished or unfurnished located behind the Paddock Shops. Safe, free parking and patio in a nice area attracting nice clients. Call 502-802-6687 or email davidvish@bellsouth.net.

### East End Office Space For Rent:

Three offices to choose from for only \$350 - \$475 a month. Rent includes use of waiting room, library, and 2 conference rooms. Also includes use of copier, receptionist, kitchen, telephone, fax machine, internet and free parking. Conveniently located at corner of Breckenridge Lane & Taylorsville Road - literally seconds from the Watterson Expressway. Potential for referrals as well. John H. Ruby & Associates. (502) 376-2626.

### Attorney Office Space for Rent in Old Louisville Area.

#### (S. 4th Street)

1 large office approximately 16' x 16'  
1 office approx. 8' x 10'  
1 office approx. 8' x 10' - with adjoining room that can be used for secretarial office or storage/copy area  
1 large open space with enough room for 3 - 4 desks for support staff  
Access to conference rooms, copy, fax and postage machines and kitchen.  
Free parking. Rent one or all four - all on 3rd floor.  
Call Laura Garrett @ 502-582-2900

## Help Wanted

Through the LBA Placement Service

### Experienced Legal Assistant:

A highly reputable Business/Commercial Litigation firm specializing in business disputes, employment law, estate and securities litigation, real estate litigation and more is hiring a Legal Secretary to join their practice. This position is direct-hire with the law firm and is full-time. Highlighted requirements: 5+ years Legal Secretary/Assistant experience in supporting litigation attorneys. Experience should include supporting Partner-level litigation attorneys. Strong computer and e-filing skills required; minimum typing speed of 60 wpm, intermediate to advanced skills in MS Word, Excel, Adobe Pro, Electronic Filing with state and federal courts, formatting appellate briefs and proofreading skills. Position requires the ability to exercise mature judgment, perform well under pressure, prioritize work well, take direction from other team members and monitor and prepare for upcoming deadlines. Attention to detail required. They offer generous benefits, including 401k, profit sharing, life insurance and more. Compensation also includes a discretionary bonus and paid parking downtown.

### Medical Malpractice Attorney:

The LBA's Placement Service is currently working with a boutique defense litigation law firm located in downtown Louisville that is looking to hire a highly-motivated associate attorney to join its medical negligence defense team. Candidates must have strong academic credentials, excellent skills in legal writing, analysis, organization and self-management, committed work ethic, experience in taking depositions and arguing motions, attention to detail and client relations skills. The ideal candidate will have at least one to three years of experience. Work hours: Billable expectation - 1600 hours. Salary: Competitive salary and benefits commensurate with experience. Send resumes in MS Word format to the LBA Placement Service Director, David Mohr, dmohr@loubar.org.

### Kentucky Foreclosure/Real Estate Litigation Attorney:

The LBA is currently working with a multi-state law office that is seeking to add an attorney to their Louisville office. The firm specializes in real estate matters and representing mortgage lenders. Primary duties will include real estate transactions and litigation in the state of Kentucky. Must be licensed to practice in Kentucky and be in good standing, and have at least one to two years of relatable experience. Competitive salary with excellent benefits offered. Send resumes in MS Word format to the LBA Placement Service Director, David Mohr, dmohr@loubar.org.

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RSVP online at [www.loubar.org](http://www.loubar.org) or email Kristen Miller, [kmiller@loubar.org](mailto:kmiller@loubar.org). The deadline to register is March 13th.




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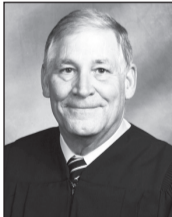





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