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Choosing the right business entity for your practice

By Jay Richardson, Attorney at Law and CPA, and Deanna L. Franco, Attorney at Law

Elder law attorneys may structure their solo practices either as sole proprietorships, professional limited liability companies (LLCs), or single shareholder professional corporations (PCs). Two or more lawyers starting or conducting a practice can structure their practices either as traditional general partnerships, limited liability companies (LLCs), limited liability partnerships (LLPs), multi-shareholder PCs or multi-member LLCs. Although the LLC seems to be the entity most often chosen by small group law firms and solo practitioners, there is no one answer and any lawyer, or group of lawyers, should discuss all factors with a business and tax professional.

Non-tax factors in solo practices

Sole Proprietorships

If a lawyer does not form an entity to practice law, then by default the lawyer will operate as a sole proprietorship. Conducting any form of business as a sole proprietorship is not something most business lawyers recommend. Why? Because sole proprietorships do not offer their owners "limited liability."

Employee Liability. Sole proprietors have strict personal liability for any misdeed of employees under *respondeat superior*, even if

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the owner did not participate in the misdeed and even if the employee acted contrary to the owner's instructions. If a lawyer has—or in the reasonably foreseeable future will have—one or more employees, that lawyer will need liability protection and thus should not conduct an elder law practice as a sole proprietorship.

Malpractice and Leases. The limited liability shield of an entity, however, offers no protection against a personal judgment for malpractice. Moreover, if the solo lawyer leases an office or office equipment, they almost certainly will be asked to personally guarantee these obligations even if the lessor is the lawyer's business entity.

Professional corporations

PCs have a regimented management structure (shareholders, directors, officers), which is inappropriate for solo practitioners. In addition, in order to fully protect their limited liability "veil," the corporation must comply with a wide array of corporate statutory formalities to prevent the dreaded—but virtually unheard-of—veil piercing. These include maintaining books and records that are entirely separate from one's personal books and records, ensuring that the entity has adequate capitalization, issuing stock certificates if required in the bylaws, adopting bylaws, and adopting organizational resolutions. In connection with the operation of these corporations, the shareholders must hold annual shareholder meetings or their equivalent, the directors must hold "regular" director meetings or their equivalent, and corporate management must create and maintain documentary evidence that they have done so in minutes or written consents. In documents and letters, the lawyer must always make it clear to third parties that

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Choosing the right business entity

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Jay Richardson's practice emphasizes taxation, business formation and transactions, estate planning, and employee benefit plan consulting. Jay is a Certified Public Accountant and Certified Management Accountant.



Deanna L. Franco's practice focuses on estate planning, probate and trust administration, guardianship and conservatorship matters, entity formation, general business planning, and commercial and residential real estate transactions.

it is the corporation and not the lawyer individually that is providing legal services.

Limited liability corporations

Because an LLC has far fewer formalities, the management of a single-member LLC is essentially the same as that of a sole proprietorship. Thus, the LLC management structure will be far more "user-friendly" than the corporate management structure. As with a corporation, the LLC is the entity that must sign letters and execute documents.

PCs and LLCs: Marketing

Some solo lawyers practice in entity form because the entity suffixes (P.C., LLC) make the lawyer's practice appear more "established," which helps the lawyer to market the practice more effectively.

Corporations and LLCs: Liability

The corporate or LLC structure should protect the shareholder/member from personal liability for basic contractual liability and liability for most torts committed by employees. The sole shareholder of a corporation or sole member of an LLC should expect to have unlimited personal liability, however, for professional malpractice and the attorney's own torts committed outside the professional arena. In the experience of our firm, liability issues are not a strong factor in choice of entity.

Tax factors in solo practices

Which available type of entity—sole proprietorship, single member LLC, or single-shareholder PC—will be best from a tax viewpoint?

Sole proprietorship or LLC

A lawyer's entire professional income will be subject to federal and Oregon income tax and self-employment tax if the lawyer provides legal services either as a sole proprietorship or as an entity classified for federal tax purposes as a sole proprietorship—the single-member LLC. Thus, if the lawyer uses a sole proprietorship or LLC—regardless of whether the practice has employees—he or she will have to pay essentially the same federal and state income taxes and the same self-employment taxes.

Sole proprietorships and single-member LLCs do not require separate tax returns. Sole proprietorship activity is reported on Schedule C to form 1040. A single member LLC by default also reports its activity on a schedule C. By contrast, corporations always report their income on a separate tax return which almost always requires the services of a CPA.

Professional corporation

A single-shareholder PC will either be an "S corporation" or a "C corporation."

S corporation

An S corporation is not a tax-paying entity. One common "practice" is to operate a law practice as an S corporation and play the "dividend" game. As the sole shareholder, the lawyer receives a salary, and any profits of the practice are distributed to the lawyer as a dividend. The dividend, while subject to income taxes, is not (in theory) subject to self-employment taxes. Thus (also in theory) a lawyer can pay less tax by operating the practice as an S corporation.

This technique is not without risks. We understand that the IRS recently expressed its opinion that it expects all money paid to shareholders to be reported as compensation. Thus, a lawyer who operates an elder law firm as an S corporation, and pays that lawyer a dividend, exposes the lawyer to attack by the IRS (and the Oregon Department of Revenue)—especially if the lawyer is the only employee. While the lawyer might have less exposure if the firm has employees—on the theory that the other employees are generating profits on their own for the practice—the risk is still there. We are not aware of anything remotely approaching a bright-line test in this area.

C corporation

C corporations are inherently taxpaying entities, and law-practice income is thus potentially subject to two levels of tax: entity and shareholder. Most C corporations can do year-end planning and distribute sufficient compensation to shareholders to avoid corporate-level taxes.

Self-employment taxes

A significant difference between a PC and a sole proprietorship or LLC is the employment tax paid on earnings. In a sole proprietorship or an LLC, the owner is considered to be self-employed and, as such, must pay a Social Security and Medicare "self-employment tax" of 15.3% on the entire net income of the business.

In a corporation, only the salary paid to the employee-owner is subject to employment tax. The remaining income that is paid as a distribution is not subject to employment tax under IRS rules. Therefore, there is potential for substantial employment-tax savings. Corporation payroll does, however, require significant paperwork and payments throughout the year.

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Choosing the right business entity

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Non-tax factors in group practices

From a non-tax viewpoint, which of the four types of the Oregon-state-law entities that are available—a traditional general partnership, an LLP, a PC, or a two-member LLC—is the best? Although business and tax lawyers might not unanimously agree, we believe that the LLC is the best.

The clearest way to analyze why an LCC is preferred is to examine why the others are not.

Liability issues

General partnership

Most business lawyers would not recommend that lawyers conduct their practice as a traditional general partnership because general partnership law imposes on each partner unlimited vicarious liability for claims against the other and against the partnership. Even if partners have contribution or indemnity rights against other partners, the risk of unlimited liability is enough to remove the general partnership from consideration as a viable professional practice entity.

LLC, LLP, or PC

Fortunately, the theoretical liability for owners of PC, LLP, or LLC interests is identical, thus placing this factor outside of the choice-of-entity exercise. For more information, see "Choice of Entity for a Legal Practice in Oregon" on the PLF Web site.

Non-liability issues

Professional Corporations

Many small elder law practices will not practice as a PC for two main reasons. First, the complex and cumbersome corporate management structure discussed above is just as burdensome for a small group as it is for a sole practitioner. Most non-business lawyers especially want an informal management structure that fits their practice. Second, also as discussed above, to theoretically protect the PC liability shield, the lawyers will have to comply with a variety of corporate statutory formalities.

Many times, the choice of entity is based on a surprising criterion: fringe benefits. If deduction of health care expenses is an important factor, then C corporations are often selected. Unlike sole proprietors, members of LLCs and partners in GPs or LLPs, and most of their S corporation counterparts, shareholder-employees of a C corporation can participate in the corporation's "cafeteria plan" (often called a flexible-benefit plan or a 125 plan) and deduct health insurance premiums.

Limited Liability Company

For three reasons, many lawyers conduct their practice as an LLC. First, LLCs provide a liability shield without any need to comply with statutory formalities. Second, the type of LLC generally described by business lawyers as a "member-managed" LLC provides a highly informal and flexible general partnership-like management structure that, in all probability, will most likely provide the best management structure. Third, an LLC provides lawyers with business asset protection: if one lawyer incurs a liability in his personal capacity, the fact that the group conducts its practice as an LLC will prevent creditors from obtaining their LLC management rights and thus being able to force the sale of their LLC assets in satisfaction of their debts. Traditional general partnerships, LLPs, and PCs don't provide this type of business asset protection.

Tax factors in group practices

Which of the above types of state-law entities are preferred from a tax viewpoint? The answer depends on the tax involved.

There are three federal income tax regimens: Subchapter C, Subchapter S, and "Partnership Taxation." For most group practices of law, the "best" of these regimens from a federal income tax viewpoint is probably partnership taxation. This is the default taxation scheme of the multi-member LLC, the LLP and the GP. All three entities use IRS form 1065 and issue form K-1 to owners.

Among other advantages, partnership taxation will provide lawyers who practice together with great flexibility over the lifetime of the entity: formation, including tax-free contributions of appreciated assets by members who join the LLC after its formation; allocating income and expenses; and distribution of assets between them without tax upon dissolution.

As discussed above, C corporations are subject to corporate income tax. This tax scheme is basically the same whether the corporation has many shareholders or just one (as discussed above). Many times this corporate level tax can be avoided with year-end planning which almost always requires the services of a CPA.

Similarly, the tax scheme for a multi-shareholder PC taxed as an S corporation is the same as a single-shareholder S Corporation. The multi-member S corporation scheme has more restrictions than an LLC, which has made the S corporation a less-than-favored vehicle: restrictions on number and types of shareholders, and restrictions on distributions of earnings to shareholders. Distributions of corporate earnings to shareholders other than as compensation are not subject to social security taxes. (See discussion above.)

One thing that is quite clear: if the law firm acquires real estate or other property capable of appreciation, that property should never be placed into a corporation, whether S or C, due to the probability of taxation of the gain on the sale of the property at the entity or personal level.

Conclusion

We recommend that every lawyer meet with his or her CPA and project the tax consequences under each type of entity. To determine if S or C corporation status produces the best tax consequences, consult with a CPA who has advanced income-tax-planning software. The software can project both entity and individual-level income tax analysis. This analysis will focus on income-tax brackets—including C corporation income tax brackets—and fringe benefits. ■

Attorneys share their technology tips

By Dady K. Blake, Attorney at Law



Dady K. Blake has been practicing elder law since 1994. Her practice is located in Southeast Portland and focuses on guardianship and conservatorship law for adults.

We all know that technology can both aid and frustrate us in our daily work lives. Here are some tips on technology from fellow attorneys that can make work easier and even fun.

Electronic writing tablets

Devices such as **Lenovo ThinkPad X** act as a laptop and also has the capability to hand-write notes on the touch screen. Attorney Bob Bouneff reports that his handwritten notes on the Lenovo can then be transferred to his computer database "as is" or converted to typed material from the handwritten form. And of course, with Internet access, you can send your notes out into the world.

Scanners

This is an old technology that has gotten better with devices like the **Scansnap Scanner**. This is a small device—the size of a bread box—that scans an amazing eighteen pages per minute. It comes with a full version of Adobe Acrobat and is just the product for those of you attempting to go paperless.

Remote computer access

Popular with many elder law attorneys, Web sites like **logmein.com** or **gotomypc.com** enable you to access your office computer or computer network from elsewhere. You can even print and transfer files from your office computer. Logmein.com's basic service is free with a modest charge for add-on services like local printing.

Cloud computing

Cloud computing or computing on the Web is the new frontier in office automation. Essentially, you prepare and use your records via the Internet.

Shared records/scheduling. One nifty attorney-recommended product is **Google Docs**, a free program where you sign up and get a simple office suite consisting of a word processor, a spreadsheet program, and a couple of other programs. You can then use GoogleDocs to write documents, share those documents with others, and print them. The program and the documents remain on the Internet and you can access them, create more, and edit them from any place where you have an Internet connection. GoogleDocs is a great tool to facilitate communication when many people are

involved. For example, it allows for the online creation of a spreadsheet in which deadlines are shared and assignment details are entered for a workgroup. Each workgroup member can update the spreadsheet as it is available online at any time; all updates are done in one place. Another recommended product that allows sharing of information on the Internet is **Doodle**, a free service that you can use to communicate with groups of people for many purposes, including scheduling meetings or events, brainstorming ideas, planning events, or arranging carpooling. These products have endless applications for shared communication with three or more people.

Other cloud computing applications:

- **Faxing.** For a low monthly cost, sites like **Accessline**, **Efax**, or **MyFax** enable faxing over the internet, both receipt and transmission, allowing you to pick up faxes wherever you may be, including at the beach, on vacation, or home sick. For the solo or the small firm practice, these products can keep you notified of important documents even when you can't get to the office.
- **Online record-keeping.** One example is **Evernote**, which provides users with a place on the Internet to take and keep notes. Portland attorney Orrin Onken keeps notes of phone conversations there. It also allows the user to cut and paste from documents or put whole Web pages there. Orrin also uses the Internet site to store frequently used legal cases and sections of statutes for easy retrieval wherever he may be.
- **Online billing.** Several companies offer timekeeping and invoicing services for lawyers. You enter your client's information, your time, and your rate; the companies keep your books and create your bills. Both the bookkeeping and the billing software exist on the Internet and not on your local computer. So if your system crashes, you'll still get paid.

Note: By using cloud computing you can let the work be done by programs on the Internet

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Technology tips

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and get by with very low-power computers or "netbooks." These computers sell for about \$300, are designed to connect to the Internet, and often boast very long battery-based usage. Also, if you lose the netbook, your information and work product are still out there on the Web.

Back-up Systems.

Backing up your digital data is critical, but many people aren't doing it. It used to be semi-excusable not to back up your data (too hard to figure out, too expensive, my dog ate my homework), but not anymore. What if you could back up all the key data on your computer for \$50? And what if the backup was automatically pushed offsite, so that your data wouldn't be vulnerable to a fire in your office? Guess what? Your prayers have been answered. **Carbonite** is only \$49.95 per year per computer, no matter how much you need to back up. No hidden fees. No limits on backup storage capacity.

Credit cards

If you are considering allowing clients to use credit cards in this tough economy, you might want to review this Web site for a credit card services review: <http://credit-card-processing-review.toptenreviews.com>. The site also has videos and links to some great articles on credit card processing, what to expect, etc. The merchant fee charged is usually lower than using a bank, but watch out for the setup and monthly fees. Some of these services allow you to designate whether the funds should be placed in your trust account (retainers) or your general account (earned fees). Dee Crocker of the Bar's Professional Liability Fund reminds you that the merchant fee cannot be charged to the client. Merchant fees or other credit-card charges deducted from the trust account are the lawyer's responsibility.

Free data recovery tools

It happens: you accidentally delete something – a file or maybe a folder. We've known since the early days of Norton Utilities that all is not lost. Typically, files are not actually deleted, just the reference to them in the computer's file directory is. All the information is there, if you can get at it.

A host of utilities have come out since the early days of PCs to help recover files.

Lifehacker recently posted its opinion on the five best free data recovery tools:

- TestDisk (Windows, Mac, and Linux)
- Recuva (Windows only)
- PhotoRec (Windows, Mac, and Linux)
- Restoration (Windows)
- Undelete Plus

Training and advice

If you are a WordPerfect user, don't forget about WordPerfect Universe, where like-minded individuals share tips and assist one another with problem solving and advanced techniques: www.wpuniverse.com. For those who use Microsoft Word, free training is available for all Microsoft Office products at <http://office.microsoft.com/en-us/training>.

Opening files

One of life's petty annoyances is the receipt of a file that won't open. You may try to open a file and are advised that your operating system doesn't recognize the extension and doesn't know what program to use to open it. Or, worse yet, you are advised you don't have a program to open it. This free site will give you a tool to find files that will open anything. Better yet, the tool will tell you what the file is all about. Check it out at www.openwith.org.

Online calculator tool

Have you ever used the Windows calculator and wished you had a tape of your calculations? Well, go to www.moffsoft.com and download their FreeCalc. **Moffsoft FreeCalc** is a basic calculator that makes a great replacement for the Windows calculator. Some features include a printable and savable tape, sizeable display, system tray icon, always on top setting, digit groupings, flat button option, and color schemes.

Rate calculator

Charging too little for your time? Visit www.freelanceswitch.com/rates. This site enables you to calculate your hourly rate based on your costs, number of billable hours, and desired profit. It is a simple tool for you to play with and may help you make a better decision as to what your hourly rate should be.

"Cool Tools"

www.kk.org/cooltools is a Web site that recommends the best and least expensive tools available. Tools are defined broadly as anything that can be useful. This includes hand tools, machines, books, software, gadgets, Web sites, maps, and even ideas. All reviews are written by real users. One new tool is posted each weekday. Cool Tools does *not* sell anything. The site provides prices and convenient sources for readers to purchase items.

E books

Curl up after hours with an electronic book like Amazon's Kindle for a gritty whodunit or courtroom mystery. ■

Social media: Business development tools or waste of time?

By Brian Flock, Attorney at Law



Brian Flock is an associate with the Labor & Employment Group and is a member of the Social Media Industry Team at Perkins Coie, LLP in Seattle. Follow him via his fan page on Facebook or on Twitter @brianflock.

On the subject of social media, I'm inherently biased. I'm a member of a generation that has embraced technology as a way of life. I don't mean to suggest that other generations have ignored the benefits of technology, but the way my father uses his iPhone is not the same way I use mine. While I'm thumbing away on text messages, Twitter, or Facebook, he's actually using the device as its name implies: as a phone. I will admit that social media was something I struggled to embrace. A few years ago I joined a fledgling site called Friendster. As with all things technology, Friendster was quickly overshadowed by MySpace, then Facebook, and now Twitter. I resisted joining any of these new sites, thinking, as many at the time did, that this whole social media phenomenon was just a flash in the pan. It's now obvious that it's not. More and more people—including many attorneys—use it for both personal and business reasons.

Social media has become a significant part of how I stay connected with my friends, family, and even clients. Not only does my firm now represent social-media clients, I am also routinely advising clients from a broad range of industries on social media issues as a part of a cross-disciplinary social media industry team.

What's out there

The landscape is littered with social media providers. Facebook, Twitter, and LinkedIn are certainly the most popular, and all three have experienced explosive growth in the past year, logging millions of new users. All social media sites operate in a similar way. You sign up, fill out a profile about yourself, and begin connecting with other users. Each, however, certainly has different purposes. LinkedIn, for instance, is a professional networking site while Facebook caters to both individuals and organizations that are building a "fan" base. Twitter offers a unique environment: all posts (or "tweets") are limited to 140 characters.

At this point you might be thinking: "I don't know anyone on these sites." That's doubtful. The number of Facebook users grows each day

and as of December 1, 2009, Facebook reported having more than 350 million users worldwide. I was surprised when almost all of my family, regardless of age, became members.

In addition, the utility of these sites is that you don't need to communicate only with people you know. You can also use these sites to connect with people you want to meet or individuals and groups who share your interests. Posts to Twitter, for instance, are available to the world. Other users will take notice and "follow" you on Twitter if you "tweet" something interesting or show you care about topics that they also care about, whether or not they know you personally. I know only a handful of my growing rank of followers on Twitter.

Social media and your practice

An important reason to consider a foray into social media is that many of your clients, prospective clients, and even your competitors are likely already using these sites. There's no reason you cannot do the same, mindful of course of compliance with rules governing attorney solicitation and advertising.

Participation in social media can be another tool in your arsenal to promote your practice and connect with clients new and old. I routinely make posts to Twitter and Facebook to promote my experience with social media. I monitor blogs and relevant news feeds on employment issues arising out of social media, and frequently push links and articles out to my followers to highlight my interest in the area. I also monitor Twitter and Facebook posts by others and try to comment on those posts as a way to start a conversation. In this way, I can make myself a go-to resource for others interested in social media—including potential clients.

I can also monitor social media posts by my clients and comment on those posts as a way to stay connected. Connecting with clients on social media also gives you a window into their personal interests and even their personal struggles. In this way you can develop a friendship. Friendships and client relationships are not mutually exclusive. In fact, I consider

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Social media *Continued from page 6*

some of my best clients personal friends. Staying connected on social media with clients also gives you another tool to keep them updated on changes in the law. You can easily push updates out to a broad audience of individuals, including your clients.

Of course, social media should not replace "face time" or other marketing efforts. But it's frankly impossible to have lunch, dinner, or drinks with everyone you know on a regular basis. Social media provides an easy way to stay in touch and interact with your network, even when you're busy. It can also help you prioritize meetings with those who are most in need of direct contact, while allowing you to stay in touch with others.

You should also avoid overstepping on social media—and potentially violating your ethical obligations—by soliciting business on social media from strangers or providing otherwise confidential legal advice over social media platforms. There's a fine line to be walked here, but one that can easily be managed through common sense. You can, for instance, monitor your friends, clients, and colleagues

for changes in their status that might suggest a need for legal advice and then seek out an opportunity to market your services through more traditional (and appropriate) channels. You can also push out generic updates on the state of the law without providing tailored legal advice.

There are potential drawbacks to social media, especially for those who forget that social media are never truly private. There have been a number of stories of lawyers and judges getting into trouble through their own use of social media—making comments about clients, making representations to a court about unavailability and then making posts about going on vacation, friending jurors, and other similar disasters. But, many of the potential drawbacks are obviated by a common-sense approach to social media. Remember your audience and your forum, and, again, that what you post is never truly private.

This can also present problems in your client representation if you friend opposing counsel, or push out public updates. For instance, if you provide a definitive comment on a new case, and then seek to argue a different point of view down the line, don't be shocked if opposing counsel locates and highlights your earlier comments.

Admittedly, social media is not for everyone. To make it worthwhile, you must actively participate. If social media is like being at a party, hanging out in the back of the room won't be nearly as rewarding as diving into a conversation near the bar. You may choose not to participate in social media, and that's OK. The important thing is to make an informed decision because, for many, social media can enhance a practice, not bog it down. ■

Share your questions and your experience

The Oregon State Bar (OSB) Lawyer to Lawyer program gives newer lawyers the chance to connect with experienced lawyers to discuss a case or an issue. Any lawyer can call 503.620.0222 ext. 408 or 800.452.8660 ext. 408 and ask for the names of three resource lawyers who have signed up for a particular area of law.

Resource lawyers can expect to spend 10 to 15 minutes on an informal phone consultation. The staff gives out the names in rotation so that calls are evenly distributed.

Resource lawyers can register at any time and can change their registrations and resource areas at any time. The registration form is available through a link on the Bar's Web site: www.osbar.org/resources/lawyerservices.html#ltl.

Most of the resources areas related to elder law are listed as sub-panels under the Wills and Trusts/Probate panel. They include Conservatorship/Guardianship, Estate Planning,

Trusts, and the curiously named "Medicaid Trusts." Attorneys who practice elder law may have experience to share in areas listed under other panels, including Social Security, SSI/SSD, or other benefits (under the Public Benefits panel); to Family Abuse (under the Family Law panel); to Estate and Gift tax (under the Taxation panel); and Law Office Management or Mental Commitment (both under the Other Special Areas panel).

The Executive Committee of the Elder Law Section is working with the OSB Referral and Information Services to revise the list of Resource Areas. The goal is to make it easier for a lawyer who has an elder law question to talk directly with a lawyer who has relevant knowledge and experience. Contact Executive Committee member Sam Friedenberg of the Law Offices of Nay & Friedenberg in Portland with suggestions for revisions. ■

Elder Law Section to sponsor seventh unCLE program

By Mark M. Williams, UnCLE Program Chair



The Elder Law Section is again sponsoring a unique program to give elder law practitioners the opportunity to get together for a day-long session of brainstorming, networking, and the exchange of ideas and forms on topics ranging from estate planning to guardianship to Medicaid to practice management.

The sessions will be in small group discussion format with topics moderated by elder law attorneys willing to share their experiences. There will be no formal speakers, but there will be time to question and learn from your peers.

The program is modeled on the highly successful NAEJA UnProgram, and this is the seventh time for our local version. The program has received very high ratings from attendees and may be the best educational opportunity available to us. Despite its title, the Oregon State Bar granted five general CLE credits for the last program.

Do not miss this chance to mix and mingle with your peers in the elder law community

and discuss substantive topics and nuts-and bolts practice issues. Attendance is limited to 75 Elder Law Section members, so register early. Registration is \$100 and includes two meals and a no-host reception. Add \$25 for Section dues if you are not already a member.

The program will be held on Friday, May 7, 2010, from 8:00 a.m. to 5:00 p.m., including a full buffet breakfast, lunch, and post-program reception, at the Valley River Inn, 1000 Valley River Way, Eugene, Oregon. It is designed to get us away from our practices for a full day and to allow colleagues from all parts of the state to have reasonable access.

Valley River Inn special room rates are \$99 for reservations made prior to April 9, 2010. Phone 541.743.1000, www.valleyriverinn.com.

Registration for the program is available by contacting the Oregon State Bar order desk at 800.452.8260 ext. 413 or 503.684.413.

Again, registration is limited to the first 75 to call, and last year the program sold out more than a week in advance. ■

Resources for elder law attorneys

CLE seminars

Estate Planning for the Elderly
OSB "Quick Call" Program
Part 1: February 9, 2010
Part 2: February 10, 2010
10:00 to 11:00 a.m. both days
Via telephone
www.osbar.org

NAELA Telephonic Training Programs

- **Elder Law Office Websites**
February 18, 2010; 11:00 a.m. to 12:30 p.m.
- **Marketing by Lawyers : How to Grow your Practice**
March 2, 2010; 11:00 a.m. to 12:30 p.m.
- **Social Media: The Good, Bad and Ugly**
March 9, 2010; 11:00 a.m. to 12:30 p.m.
www.naela.org

Ethics in Digital Communications

OSB "Quick Call" Program
February 18, 2010; 10:00 to 11:00 a.m.
Via telephone
www.osbar.org

Elder Law Section Web site

www.osbar.org/sections/elder/elderlaw.html

The Web site has useful links for elder law practitioners, past issues of the *Elder Law Newsletter*, and current elder law numbers.

Elder Law Section electronic discussion list

All members of the Elder Law Section are automatically signed up on the list, but your participation is not mandatory.

How to use the discussion list

Send a message to all members of the Elder Law Section distribution list by addressing it to: eldlaw@lists.osbar.org. Replies are directed by default to the sender of the message *only*. If you wish to send a reply to the entire list, you must change the address to: eldlaw@lists.osbar.org—or you can choose “Reply to all.” ■

Important elder law numbers

as of
January 1, 2010

Supplemental Security Income (SSI) Benefit Standards	Eligible individual.....\$674/month Eligible couple\$1,011/month
Medicaid (Oregon)	Long term care income cap.....\$2,022/month Community spouse minimum resource standard \$21,912 Community spouse maximum resource standard \$109,560 Community spouse minimum and maximum monthly allowance standards\$1,822/month; \$2,739/month Excess shelter allowance Amount above \$547/month Food stamp utility allowance used to figure excess shelter allowance\$385/month Personal needs allowance in nursing home.....\$30/month Personal needs allowance in community-based care\$152/month Room & board rate for community-based care facilities..... \$523.70/month OSIP maintenance standard for person receiving in-home services.....\$675.70 Average private pay rate for calculating ineligibility for applications made on or after October 1, 2008\$6,494/month
Medicare	Part B premium \$96.40/month* Part B deductible \$155/year Part A hospital deductible per spell of illness.....\$1,100 Part D premium: Varies according to plan chosen Skilled nursing facility co-insurance for days 21-100\$137.50/day

* For those already enrolled. \$110.50 for new enrollees. A person whose income is more than \$85,000/year will pay a higher premium.

Newsletter Board

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