



Manual of CLE Requirements and  
Internal CLE Program Catalog  
as of August 2024

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# MEETING YOUR NEW YORK CLE REQUIREMENTS THROUGH KOSTELANETZ LLP'S IN-HOUSE PROGRAMS

**NOTE ABOUT OTHER STATES:** This Manual focuses on New York State CLE requirements. The last section, however, discusses whether our in-house CLE programs qualify for CLE credit in other States where our attorneys are admitted. D.C., Maryland, and Massachusetts (except for new attorneys) have no CLE requirement; other states are Connecticut, Florida, New Jersey, Pennsylvania, Tennessee, and Virginia.

The New York State (“NYS”) Continuing Legal Education (“CLE”) Program Rules, Joint Rules of the Appellate Divisions, January 1, 2023 (“NYS CLE Rules”),<sup>1</sup> require attorneys admitted to practice in New York to attend, during each biennial reporting cycle, specified CLE programs accredited by the New York Continuing Legal Education Board (“CLE Board”) in order to maintain their Bar admission.

Kostelanetz LLP offers a robust selection of live and prerecorded in-house CLE programs that allow our attorneys to learn and stay abreast of legal topics relevant to our practice. Our CLE programs enable our New York attorneys to meet most, if not all, of their NYS CLE requirements by attending in-house CLE programs.

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<sup>1</sup> Information in this Manual is taken from the New York State Continuing Legal Education Program Rules (“NYS CLE Rules”), updated as of January 1, 2023, available at: <https://ww2.nycourts.gov/sites/default/files/document/files/2022-12/2023a-NY-CLE-Program-Rules.pdf>

## **IN THIS MANUAL, WE WILL:**

- I) List NYS CLE topics;**
- II) explain the NYS CLE Rules, and;**
- III) list and describe NYS CLE programs offered by Kostelanetz LLP.**

We are accredited to provide in-person CLE programs, including virtually, and to provide credit for our pre-recorded CLE programs. The CLE Program Catalog in this Manual lists pre-recorded programs for which you can receive CLE credit. For access to a particular pre-recorded program, please email Vishan Chaudhary or Sammy Tadmiri stating that you wish to view the program and obtain CLE credit.

We are also accredited to provide CPE programs, but only for in-person tax courses.

We routinely update this Manual as new programs become available.

Our CLE programs are suitable for both newly admitted and experienced attorneys (described below), with the exception of pre-recorded “Skills” and “Ethics and Professionalism” programs which do not qualify for CLE credit for newly admitted attorneys.<sup>2</sup>

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<sup>2</sup> On November 29, 2023, the NYS CLE Board issued an extension of its temporary changes to the CLE rules that allow newly-admitted attorneys to participate in “Skills” and “Ethics and Professionalism” CLE events via the webconference format in addition to live events. However, as noted above, newly-admitted attorneys are not eligible to receive CLE credit for “Skills” and “Ethics and Professionalism” pre-recorded events. This extension is granted through December 31, 2024. See:

<https://www.nycourts.gov/legacyPDFS/ATTORNEYS/cle/Temporary-Format-Restrictions-Update.pdf>

[https://ww2.nycourts.gov/attorneys/cle/changes\\_for\\_2016.shtml](https://ww2.nycourts.gov/attorneys/cle/changes_for_2016.shtml)

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## **SUBJECT MATTERS OF NYS CLE PROGRAMS**

The following are abbreviated descriptions of subjects eligible for NYS CLE Credit. For full descriptions, consult the NYS CLE Rules. See n.1, above.

### **ETHICS AND PROFESSIONALISM**

Ethics and Professionalism programs may address lawyers' professional obligations to clients, including confidentiality, conflicts of interest, and zealous advocacy and its limits. These programs may also cover lawyers' professional relations with prospective clients; lawyers' fiduciary obligations in connection with client and escrow monies; sources of lawyers' professional obligations, including disciplinary rules, judicial decisions, and statutory provisions; and how to recognize and resolve ethical dilemmas.

### **SKILLS**

Skills programs may include problem solving, legal analysis and reasoning, legal research and writing, negotiation, and trial advocacy.

### **LAW PRACTICE MANAGEMENT**

Law Practice Management programs may encompass, for example, office management, technology applications, state and federal court procedures, stress management, and avoiding malpractice and litigation.

### **AREAS OF PROFESSIONAL PRACTICE**

This title is self-explanatory. Programs can address all substantive areas of law, including, for example, corporations, estate planning/administration, civil litigation, criminal litigation, securities, taxation, and alternative dispute resolution.

### **DIVERSITY, INCLUSION, AND ELIMINATION OF BIAS**

CLE programs on this topic may include, among other things, implicit and explicit bias, equal access to justice, and sensitivity to cultural and other differences when interacting with

members of the public, judges, jurors, litigants, attorneys and court personnel.

## **CYBERSECURITY, PRIVACY AND DATA PROTECTION**

There are two separate CLE categories under this heading: Ethics and General.

### **A. Cybersecurity, Privacy and Data Protection-Ethics**

Cybersecurity, Privacy and Data Protection-Ethics CLE programs must relate to lawyers' ethical obligations and professional responsibilities regarding the protection of electronic data and communication. They may include how lawyers' ethical obligations and professional responsibilities apply to electronic data and communication; protection of confidential, privileged, and proprietary client and law office data and communication; client counseling and consent regarding electronic data; security issues related to the protection of escrow funds; inadvertent or unauthorized electronic disclosure of confidential information, including through social media, data breaches and cyberattacks; and supervision of employees, vendors and third parties as this relates to electronic data and communication.

### **B. Cybersecurity, Privacy and Data Protection-General**

These programs may include technological aspects of protecting client and law office electronic data and communication (including sending, receiving, and storing electronic information; network, hardware, software, and mobile device security; preventing, mitigating, and responding to cybersecurity threats, cyberattacks and data breaches); laws relating to cybersecurity (including data breach laws) and data privacy; and law office cybersecurity, privacy and data protection policies and protocols.

## **NYS CLE REQUIREMENTS FOR NEWLY ADMITTED AND EXPERIENCED ATTORNEYS**

The NYS CLE Rules distinguish between “newly admitted” and “experienced” attorneys, with more rigorous CLE requirements for newly admitted attorneys.

An attorney is “newly admitted” for the first two years after admission to the Bar. After those two years, an attorney who has fulfilled the newly admitted CLE requirements becomes “experienced.”

Attorneys admitted to practice in other United States or foreign jurisdictions who are subsequently admitted to practice in New York, may be classified as “experienced” if they have practiced law for at least 5 of the 7 years immediately preceding their admission to the New York Bar.

### **I. NYS CLE REQUIREMENTS FOR NEWLY ADMITTED ATTORNEYS**

The New York CLE Board provides the following *Statement of Purpose for Mandatory Continuing Legal Education for Newly Admitted Attorneys*.

Mandatory Continuing Legal Education for Newly Admitted Attorneys in the State of New York is a transitional continuing legal education program .... to help the newly admitted attorney establish a foundation in certain practical skills, techniques, and procedures, which are and can be essential to the practice of law, but may not have been adequately addressed in law school.

Within the first 2 years of the after being admitted to the Bar, each newly admitted attorney is required to complete a minimum of 32 credit hours (16 credit hours each year) of accredited transitional education as follows:

<b>Year 1*</b>	<b>Year 2*</b>
7 credit hours of: <ul style="list-style-type: none"> <li>• Law Practice Management,</li> <li>• Areas of Professional Practice, and/or</li> <li>• Cybersecurity, Privacy and Data Protection-General;</li> </ul>	7 credit hours of: <ul style="list-style-type: none"> <li>• Law Practice Management,</li> <li>• Areas of Professional Practice, and/or</li> <li>• Cybersecurity, Privacy and Data Protection-General;</li> </ul>
6 credit hours of Skills; and	6 credit hours of Skills; and
3 credit hours of Ethics and Professionalism	3 credit hours of Ethics and Professionalism

\*As part of the 32-credit hour requirement over two years, each newly admitted attorney must complete at least 1 credit hour of Cybersecurity, Privacy and Data Protection.

\*\* Attorneys may apply a maximum of 3 credit hours of Cybersecurity, Privacy and Data Protection-Ethics (as opposed to Cybersecurity, Privacy and Data Protection-General) to the 6 credit-hour Ethics and Professionalism requirement.

A newly admitted attorney who accumulates more than the 16 hours of credit required in the first year of admission to the Bar may carry over to the second year a maximum of eight credits. Then, six credits in excess of the 16-hour requirement in the second year of admission may be carried over to the following biennial reporting cycle, but credit in ethics and professionalism, and cybersecurity, privacy and data protection-ethics may not be carried over. No CLE credit can be earned for repeating the same course or program, in any format, even in a subsequent reporting cycle. If, however, the program has significant new content, such as revised or updated materials reflecting recent changes in the law, it may be eligible for CLE credit even if its title has not changed.

Transitional CLE courses approved by another State or D.C. may count towards a newly admitted attorney’s CLE requirements so long as they meet NYS CLE standards. FAQs for newly admitted attorneys are available at

[https://ww2.nycourts.gov/attorneys/cle/newattorney\\_faqs.shtml](https://ww2.nycourts.gov/attorneys/cle/newattorney_faqs.shtml)



## **II. NYS CLE REQUIREMENTS FOR EXPERIENCED ATTORNEYS**

### **A. General Requirements**

Each attorney must complete a minimum of 24 credit hours of accredited

Continuing Legal Education each biennial reporting cycle in (as described above):

- Ethics and Professionalism;
- Skills;
- Law Practice Management;
- Areas of Professional Practice;
- Diversity, Inclusion and Elimination of Bias;
- Cybersecurity, Privacy, and Data Protection-Ethics; or
- Cybersecurity, Privacy, and Data Protection-General

At least 4 of these credit hours must be in Ethics and Professionalism.

At least 1 of these credit hours must be in Diversity, Inclusion and Elimination of Bias.

At least 1 of these credit hours must be in Cybersecurity, Privacy and Data Protection.

Attorneys may apply a maximum of 3 credit hours of Cybersecurity, Privacy and Data Protection-Ethics (as opposed to Cybersecurity, Privacy and Data Protection-General) to the 4-credit Ethics and Professionalism requirement.

An attorney who accumulates more than the 24 required CLE credit hours in any one biennial reporting cycle may carry over a maximum of six credits to the next cycle.

No CLE credit can be earned for repeating the same program, in any format, even in a subsequent reporting cycle. If, however, the program has significant new content, such as revised or updated materials reflecting recent changes in the law, it may be eligible for CLE credit even if its title has not changed.

CLE courses approved by another State or DC count toward an attorney's NYS CLE compliance.

**B. Alternate Ways for Experienced Attorneys to Earn CLE Credit**

This is not an exhaustive list, but these are the main alternate ways of earning CLE credit:

a. An experienced attorney can earn 3 CLE credits for presenting a CLE program.

b. CLE credit up to 12 credits per biennial cycle is available for legal research-based writing, upon application to the CLE Board, provided that you (i) produced material published or to be published, in print or electronically, in the form of an article, chapter or book written, in whole or in substantial part, by the applicant, and (ii) contributed substantially to the continuing legal education of the applicant and other attorneys. Attorneys must use this form for each separate publication: <https://ww2.nycourts.gov/sites/default/files/document/files/2018-03/apppubcredit.pdf>

Note: While attorneys can apply for writing credit during their biennial cycles, we have also found that applying at the same time as their registration suffices. We have not yet seen credit denied for a published article.

c. CLE credit is available for teaching law school classes and judging moot court competitions.

# **KOSTELANETZ LLP IN-HOUSE CLE PROGRAM CATALOG**

## **I. PRE-LAW PROGRAMS THAT PROVIDE CLE CREDIT FOR ATTORNEYS**

We have titled programs that aim to prepare paralegals for classes they will take in their first year of law school as a “1L Core Classes,” but these programs also provide CLE credit for attorneys.

### **1L Core Class: Torts** (Recorded July 19, 2022)

Presented by: Randi L. Maidman, Counsel, Kostelanetz LLP

Program Description: An overview of the basic concepts of tort law (that law students can expect to learn in their first year torts class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

### **1L Core Class: Property** (Recorded August 2, 2022)

Presented by: Randi L. Maidman, Counsel, Kostelanetz LLP

Program Description: An overview of the basic concepts of property law (that law students can expect to learn in their first year property class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

### **1L Core Class: Constitutional Law** (Recorded August 23, 2022)

Presented by: Michelle Lee, Associate, Kostelanetz LLP

Program Description: An overview of selected concepts of constitutional law (that law students can expect to learn in their first-year constitutional law class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

### **1L Core Class: Criminal Procedure** (Recorded August 25, 2022)

Presented by: Michelle Lee, Associate, Kostelanetz LLP

Program Description: An overview of some concepts of criminal procedure (that law students can expect to learn in their first-year criminal procedure class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

**1L Core Class: Contracts** (Recorded August 9, 2022)

Presented by: Will Greco, Associate, Kostelanetz LLP

Program Description: An introduction to the basic concepts of contract law (that law students can expect to learn in a first year contracts class). Attendees will learn what a contract is, how it is formed, and what happens when one party alleges that a contract has been breached.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**1L Core Class: Intro to Legal Research, Analysis, and Communication** (Recorded August 30, 2022)

Presented by: Will Greco, Associate, Kostelanetz LLP

Program Description: An introduction to basic concepts of legal research and analysis (that law students can expect to learn in a first year research class).

NYS CLE: 1 credit hour in Areas of Professional Practice.

**II. FOUNDATIONAL CLE PROGRAMS**

**ABCs of the IRS** (Recorded June 28, 2022)

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses and simplifies tax procedure, including the related government agencies, courts, forms, audits, statutes of limitations, assessments, collection issues and procedures, criminal tax, voluntary disclosure, and "Kovel" accountants.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**eDiscovery and Privilege Review** (Recorded June 29, 2022)

Presented by: Stephen A. Josey, Former Counsel, Kostelanetz LLP

Program Description: This program discusses and simplifies the process of eDiscovery and privilege review. It highlights the following topics: preservation requests, document collection, preparing and reviewing productions, attorney-client privilege from a tax and non-tax perspective, common interest/joint defense exceptions, work-product doctrine, and waivers of privilege.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Security and Confidentiality** (Recorded July 5, 2022)

Presented by: Sharon L. McCarthy, Partner, Kostelanetz LLP

Program Description: This program discusses professional conduct rules that establish and sustain practices that protect client information and prevent the abuse of sensitive knowledge. The program outlines concrete procedures that can be implemented to prevent inadvertent disclosures of confidential information and defines intentional actions that are illegal and a violation of Kostelanetz LLP policy. Through specific examples of insider trading cases, the presentation demonstrates how firm resources are vulnerable to exploitation, especially in remote or hybrid work environments.

NYS CLE: 1 credit hour in Skills. Newly admitted attorneys are not eligible to receive credit for watching this as a prerecorded program.

**LinkedIn as an Essential Tool for All Kostelanetz Personnel** (Recorded December 9, 2022)

Presented by: Emily K. Pierce, Marketing Contractor for Kostelanetz LLP, and Caroline Rule, Partner, Kostelanetz LLP

Program Description: This program discusses the use of LinkedIn as a way to manage an attorney's law practice, generate new business, and cultivate the attorney's image in the legal community.

NYS CLE: 1 credit hour in Law Practice Management.

**Introduction to the Legal Method** (Recorded June 28, 2022)

Presented by: Claude M. Millman, Partner, Kostelanetz LLP

Program Description: This program is an introduction to the legal method, including a discussion of main sources of law, statutory interpretation, common law evolution, legal citations, and legal writing.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Improving Your Legal Writing: From Macro to Micro** (Recorded May 9, 2023)

Presented by: Garrett L. Brodeur, Associate, Kostelanetz LLP

Program Description: This course teaches attendees how to improve their legal writing, focusing on document organization, paragraph construction, sentence structure, and word choice (i.e., macro to micro).

NYS CLE: 1 credit hour in Skills. Newly admitted attorneys are not eligible to receive

credit for watching this as a prerecorded program.

### **III. CYBERSECURITY, PRIVACY, AND DATA PROTECTION**

#### **Cybersecurity Do's & Don't's at Kostelanetz LLP** (Recorded June 27, 2023)

Presented by: Michael Sardar, Partner, Kostelanetz LLP, and Emma Westerhof, Project Manager for Website, Marketing & Cybersecurity, Kostelanetz LLP

Program Description: This program covers law office cybersecurity, privacy, and data protection policies and protocols. Specifically, the program discusses the technological aspects of protecting client and law office data and communications; cybersecurity features of technology used; network, hardware, software, and mobile device security; as well as preventing, mitigating, and responding to cybersecurity threats, attacks, and data breaches.

NYS CLE: 1 credit hour in Cybersecurity, Privacy, and Data Protection – General.

### **IV. MORE ADVANCED CLE COURSES**

#### **A. General Tax Courses**

##### **Tax Penalties: Common Tax Penalties, Potential Defenses to Penalties**

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses tax penalties assessed against taxpayers, defenses to penalties, and the procedures for challenging penalties. It discusses common penalties, such as failure to file and failure to pay, accuracy, and fraud penalties, as well as other penalties that the IRS is using more frequently as part of enforcement initiatives, such as trust fund recovery penalties and penalties for failure to report foreign assets.

NYS CLE: 1 credit hour in Areas of Professional Practice.

##### **Helping Clients Come Into Tax Compliance: (Part I of II) Non-filers** (Recorded January 17, 2023)

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses the consequences of not timely filing returns, including civil and criminal penalties. It describes the reasons that some taxpayers get behind on their tax return filings; how to help clients collect information and prepare delinquent tax returns; the statute of limitations for delinquent returns and the IRS's policies on soliciting returns; defenses to civil penalties for late filing and late payment; and potential criminal penalties for non-filers.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Helping Clients Come Into Tax Compliance: Part II of II) Voluntary Disclosure, Streamlined Procedures, and Other Methods of Correcting Past Mistakes** (Recorded January 24, 2023)

NOTE: This program may need to be updated after it was last recorded.

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program addresses how to assist clients in correcting past tax non-compliance, including qualified amended returns, voluntary disclosures, and the IRS's current streamlined offshore compliance procedures. It discusses ethical obligations of a tax practitioner to advise a client about past errors or omissions; the statute of limitations for assessment of tax and how it fits into correcting past non-compliance; and specific eligibility requirements and procedures for qualified amended returns, voluntary disclosures, streamlined offshore compliance procedures, and delinquent FBAR procedures.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**IRS Methods of Obtaining Taxpayer Information** (Recorded August 11, 2021)

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses the IRS's methods of obtaining taxpayer information, focusing primarily on the IRS's summons authority, taxpayer's rights and privileges, summons enforcement litigation, and attorneys' ethical obligations when responding to IRS requests.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Requesting Transcripts From the IRS: What Are They? What do We do with Them? How Do We Get Them? – All of Your Questions Answered** (Recorded April 25, 2023)

Presented by: Megan L. Brackney, Partner, and Usman Mohammad, Counsel, Kostelanetz, LLP

Program Description: This program provides detailed information about how an attorney can position their self to obtain IRS transcripts as quickly as possible.

NYS CLE: 1 credit hour in Skills. Newly admitted attorneys are not eligible to receive credit for watching this as a prerecorded program.

**Interest on Taxes: It's More Interesting Than You Think** (Recorded February 17, 2022)

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program discusses how interest is computed on tax and penalties, both by the Internal Revenue Service and New York State/New York City It describes special rules regarding interest, including when and how a taxpayer can seek an abatement of interest, how interest fits into settlement negotiations, and how taxpayers can make deposits to stop the accrual of interest while they work through their controversy with the IRS.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Business Entities – Non-Tax and Tax Differences** (Recorded February 22, 2023)

Presented by: Ian Weinstock, Partner, Kostelanetz LLP

Program Description: This program discusses the tax and non-tax differences among the most common types of business entities, including Sole Proprietorships, Corporations, Not-for-Profit Corporations, General Partnerships, Limited Partnerships, Limited Liability Companies and Limited Liability Partnerships.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**IRC § 7216: Restrictions on Using and Disclosing a Client's Tax Return Information** (Recorded April 27, 2021)

Presented by: Caroline Rule, Partner, Kostelanetz LLP

Program description: Many attorneys are unwittingly “tax return preparers” subject to the confidentiality provisions of IRC § 7216 and its complicated regulations. This program provides an overview of the obligations under this statutory and regulatory regimen, including when tax return information furnished in connection with preparation of the taxpayer’s tax returns can be disclosed to third parties: a) without the taxpayer’s consent, or b) with the taxpayer’s written consent, which must follow stringent detailed guidelines.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**BBA Partnership Procedures Basics** (Recorded November 3, 2023)

Presented by: Andrew Weiner, Counsel, Kostelanetz LLP

Program description: This program provides an overview of the BBA partnership audit rules enacted in the Bipartisan Budget Act of 2015 and codified at IRC §§ 6221-6241.



NYS CLE: 1 credit hour in Skills. Newly admitted attorneys are not eligible to receive credit for watching this as a prerecorded program.

**How to Research Tax-Related Questions** (Recorded March 19, 2024)

Presented by: Michael Waalkes, Associate, Kostelanetz LLP

Program description: This program discusses how to effectively research tax law issues. It reviews various forms of tax authority and how to use secondary sources, legislative and regulatory history, and other tax law-specific research tools.

NYS CLE: 1 credit hour in Skills. Newly admitted attorneys are not eligible to receive credit for watching this as a prerecorded program.

**The ABCs of ERC Enforcement** (Recorded April 9, 2024)

Presented by: Christopher M. Ferguson, Partner, Kostelanetz LLP

Program description: This program explains what the Employee Retention Tax Credit (“ERC”) is, addresses how and why it evolved to become of the IRS’s most urgent enforcement areas, and what to expect in this area in the near future.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**B. Tax Courses Relating to Estates**

**Basics of Estate Planning (Part 1 of III)** (Recorded April 4, 2023)

Presented by: Ian Weinstock, Partner, Kostelanetz LLP

Program Description: This program covers all of the basics of estate planning. It starts with a working definition of estate planning, and proceeds to discuss the basic estate planning documents, trusts and their uses, incapacity planning, the unified estate and gift tax system, the generation-skipping transfer tax, and some basic estate tax minimization strategies.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Advanced Estate Planning (Part II of III)** (Recorded April 11, 2023)

Presented by: Ian Weinstock, Partner, Kostelanetz LLP

Program Description: This program covers a number of fairly advanced estate planning topics. It discusses various different types of trusts, including Irrevocable Life Insurance Trusts, Intentionally Defective Grantor Trusts, Grantor Retained Annuity Trusts,

Charitable Lead Trusts, Charitable Remainder Trusts, Dynasty Trusts and Asset Protection Trusts. It also addresses Family Limited Partnerships/LLCs and their potential for reducing transfer taxes.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Overview of Estate Administration (Part III of III)** (Recorded April 13, 2023)

Presented by Wilda Lin, Counsel, Kostelanetz, LLP

Program Description: This program covers all of the basics of estate administration. It begins with an overview of the entire administration process, and proceeds to discuss in greater detail how to have an executor or administrator appointed; how to identify, gather, and value assets and liabilities of the estate; how to prepare and file income and estate tax returns; and how to distribute assets to beneficiaries.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**C. Non-Tax CLE Programs**

**Remote Notarization in New York State: 2023 Update** (Recorded May 16, 2023)

Presented by: Wilda Lin, Counsel, Kostelanetz LLP

Program Description: This program covers updates to New York State's remote notarization rules, which became effective in 2023. We review the updated requirements for both traditional and electronic notaries, identify the key differences between the two types of notaries, and understand the various requirements that must be fulfilled in order to conduct remote notarization under the new rules.

NYS CLE: 1 credit hour in Skills. Newly admitted attorneys are not eligible to receive credit for watching this as a prerecorded program.

**New York State Grand Jury Practice** (Recorded January 12, 2021)

Presented by: Daniel C. Davidson, Associate, Kostelanetz LLP

Program Description: This program covers the fundamentals of grand jury practice in New York State. Particular attention is given to differences between state and federal procedure, as well as recent changes to the State's bail and discovery laws and their impact on grand jury practice.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Crypto Doesn't Have to be Cryptic (Part I of III)** (Recorded September 7, 2022)

Presented by: Garrett L. Brodeur, Associate, Kostelanetz LLP

Program Description: This program discusses key terms and concepts associated with cryptocurrency and blockchain technology, as well as recent industry themes and developments.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Crypto Doesn't Have to be Cryptic (Part II of III)** (Recorded September 14, 2022)

Presented by: Garrett L. Brodeur, Associate, Kostelanetz LLP

Program Description: This program discusses the IRS's approach to defining "virtual currency" for tax purposes, current IRS guidance on cryptocurrency taxation, and the tax implications of common fact patterns relating to cryptocurrency.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Crypto Doesn't Have to be Cryptic (Part III of III)** (Recorded October 4, 2022)

Presented by: Don Fort, Director of Investigations, and Garrett L. Brodeur, Associate, Kostelanetz LLP

Program Description: This program discusses governmental enforcement initiatives involving cryptocurrency, including those relating to tax evasion and money laundering, and provides an update on the investigative techniques and technology used by IRS Criminal Investigation (IRS-CI) and other federal agencies.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**The Corporate Transparency Act** (Recorded July 18, 2023)

Presented by: Ian V. Buksunski, Associate, Kostelanetz LLP

Program Description: This program provides an overview of the Corporate Transparency Act, a new reporting requirement for small businesses that is part of the Anti-Money Laundering Act of 2020.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Introduction to New York City Government Procurement Law** (Recorded January 31, 2023)

Presented by: Claude M. Millman, Partner, Kostelanetz LLP

Program Description: This program introduces the principles of law that apply to New York City government's procurement of goods, services, and construction, by reviewing relevant provisions of the New York State General Municipal Law, the New York City Administrative Code, and the New York City Procurement Policy Board Rules. It emphasizes the importance of New York City's procurement system for vendors seeking to do business with City agencies through local government contracts.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Introduction to New York State "Article 78" Litigation** (Recorded February 16, 2023)

Presented by: Claude M. Millman, Partner, Kostelanetz LLP

Program Description: This program introduces the principles of law that apply to lawsuits filed against governmental agencies under Article 78 of the New York State Civil Practice Law & Rules, and offers tips on how to file and prosecute an Article 78 lawsuit. It teaches when an Article 78 proceeding is the correct vehicle for bringing a lawsuit against a governmental agency, how to prepare an Article 78 petition and supporting papers, and how to prosecute an Article 78 proceeding.

NYS CLE: 1 credit hour in Areas of Professional Practice.

**Expert Witnesses in Litigation** (Recorded March 2, 2023)

Presented by: Claude M. Millman, Partner, Kostelanetz LLP

Program Description: The program discusses the use of expert witnesses in litigation by addressing what an expert witness is, how to find and select an expert witness, how to prepare an expert report, and how to present an expert witness at trial. It describes expert witnesses in the context of civil procedure rules (i.e., the Federal Rules of Civil Procedure (Fed. R. Civ. P.) and New York's Civil Practice Laws and Rules (CPLR)).

NYS CLE: 1 credit hour in Skills. Newly admitted attorneys are not eligible to receive credit for watching this as a prerecorded program.

**Fifth Amendment Self-Incrimination Clause** (Recorded August 15, 2023)

Presented by: Maxwell Brown, Associate, Kostelanetz LLP

Program Description: This program provides an overview of key issues regarding the Fifth Amendment right against self-compelled self-incrimination. It will cover how the

modern form of the right took shape, how and when the right applies, the consequences of invoking the right, and of its waiver and violation.

NYS CLE: 1 credit hour in Areas of Professional Practice.

## **V. ETHICS AND PROFESSIONALISM**

### **Ethical Issues in Practice Before the IRS** (Recorded November 14, 2023)

Presented by: Megan L. Brackney, Partner, Kostelanetz LLP

Program Description: This program covers the ethics rules that apply to attorneys representing clients in tax controversies before the IRS.

NYS CLE: 1 credit hour in Ethics and Professionalism. Newly admitted attorneys are not eligible to receive credit for watching this as a prerecorded program.

### **Representing the “Unpopular” Client** (Recorded December 5, 2023)

Presented by: Claude M. Millman, Partner, Kostelanetz LLP

Program Description: This program explores the public benefits and personal challenges of representing “unpopular” clients. The focus will be on ABA Rule of Professional Conduct 1.2(b): “A lawyer’s representation of a client, including representation by appointment, does not constitute an endorsement of the client’s political, economic, social, or moral view or activities.” We will consider the ABA’s comment that “legal representation should not be denied to people...whose cause is controversial or the subject of popular disapproval.” We will define the term “unpopular client” and consider how to most effectively represent these clients.

NYS CLE: 1 credit hour in Ethics and Professionalism. Newly admitted attorneys are not eligible to receive credit for watching this as a prerecorded program.

### **The Duty of Tax Confidentiality (On Taxpayers’ Counsel and the Government)** (Recorded April 25, 2024)

Presented by: Andrew Weiner, Counsel, Kostelanetz LLP

Program description: This program discusses tax confidentiality from the practitioner’s and the government’s perspectives. It discusses the history of tax confidentiality, examines the source and scope of the current duty of confidentiality applicable to practitioners and the contours of I.R.C. §6103 applicable to the government, and surveys the statutory penalties for violating the duty of confidentiality.

NYS CLE: 1 credit hour in Ethics and Professionalism. Newly admitted attorneys are not eligible to receive credit for watching this as a prerecorded program.

## **A. DO OUR IN-HOUSE CLE PROGRAMS QUALIFY FOR CLE CREDIT IN OTHER STATES?**

What follows is intended to give a rough guide about whether our in-house CLE programs will satisfy CLE requirements for other States where our attorneys are admitted, which are:

Connecticut,  
D.C. (no CLE requirement),  
Florida,  
Georgia,  
Illinois,  
Maryland (no CLE requirement),  
Massachusetts (no CLE requirement except for new attorneys),  
New Jersey,  
Pennsylvania,  
Tennessee,  
Texas, and  
Virginia.

### **Connecticut**

Connecticut attorneys must certify twelve CLE credit hours per calendar year. At least two credits must be in ethics and/or professionalism. An attorney may carry over two hours of credit from the prior year.

Our in-house CLE programs qualify for credit in Connecticut, where any program approved in another jurisdiction is automatically approved.

### **Florida**

Over a three-year period, a Florida attorney must complete 33 hours of CLE. Five must be in the area of ethics, professionalism, substance abuse, mental illness awareness, or bias elimination; three hours of technology; and one hour of professionalism.

Our in-house CLE programs qualify for credit in Florida where programs approved in

another jurisdiction are generally acceptable. Attorneys must submit a certificate of completion to the Florida State Bar to receive credit.

### **Georgia**

Georgia attorneys must complete 12 CLE credit hours per year. At least one credit hour must be in Ethics and one in Professionalism. In addition, trial attorneys must earn at least three credit hours of Trial Skills courses as a part of the 12-credit overall requirement. Attorneys are exempt from these requirements if they are over the age of 70 years old, or an out-of-state member in compliance with their resident state requirements—the latter subject to a \$60 fee. An attorney may carry over CLE credit hours into the next year with the following maximums: 12 Regular CLE credits, two Ethics credits, two Professionalism credits, and three Trial Skills credits.

An attorney is considered newly admitted during the first calendar year following their admission to the State Bar of Georgia. Newly admitted attorneys must complete the Transition into Law Practice Program (TILPP) by the end of the calendar year following their admission.

The Georgia State Bar does not accept CLE credit from other states.

### **Illinois**

Illinois attorneys must complete 30 CLE credit hours every two years. At least six must be in Professional Responsibility, with no less than one in Diversity & Inclusion, and one in mental health & substance abuse. An attorney may carry over a maximum of 10 credits from the previous period. The start of the reporting period is based on the attorney's last name.

An attorney is considered newly admitted during their first two years after admission to the State Bar of Illinois. Newly admitted attorneys must complete an additional 15 CLE credit hours during their first year of practice including the completion of a Basics Skills Course and/or a Lawyer-to-Lawyer Mentoring Program, which are 6 credit hours each.

Illinois CLE credit is based on a 60-minute hour. Attorneys seeking to claim Illinois CLE credit from an out-of-state course are subject to a \$15 flat-rate non-refundable fee for each course they try to claim Illinois credit for.

### **Maryland**

Maryland attorneys do not have to complete CLE courses.

### **Massachusetts**

CLE is not mandatory in Massachusetts, except that a newly admitted attorney must complete a half-day Practicing with Professionalism course, which our CLE programs obviously don't provide.

### **New Jersey**

New Jersey attorneys must complete 24 CLE courses over a two-year period. Five of these must be in the areas of ethics and/or professionalism, and at least two of those five must be in diversity, inclusion, and elimination of bias. (Newly admitted attorneys must complete CLE courses in nine New Jersey law subjects.)

Our in-house CLE programs qualify for CLE credit in New Jersey, which accepts courses accredited in another mandatory CLE jurisdiction.

**A note about New Jersey:** Even if you are admitted in New Jersey, you are ineligible to practice in New Jersey courts. In order for an attorney to enter an appearance in New Jersey state courts, the firm would need to have a bank account and client trust account in New Jersey, and an attorney must take on one pro bono low-level criminal defense matter each year, even through trial. Kostelanetz does not currently have these bank accounts, so you cannot appear in New Jersey courts. This does not affect federal courts in New Jersey.

### **Pennsylvania**

Pennsylvania only accepts CLE courses from providers accredited in that State.

### **Tennessee**



Tennessee attorneys must complete 15 hours of CLE per calendar year, which must include three Ethics/Professional hours.

If, as with our in-house CLE programs, a CLE course has not been accredited in Tennessee, an attorney must apply for approval and accreditation of that particular course before they can receive CLE credit.

### **Texas**

Texas attorneys must complete 15 CLE credit hours every compliance year. At least three credit hours must be in Legal Ethics / Professional Responsibility. Texas attorneys will receive no more than three credit hours for self-study courses, with at most one of them being in Legal Ethics. For non-newly admitted attorneys, the compliance year is a one-year period beginning on the first day of their birth month. The initial compliance year for newly admitted attorneys is a 24-month period beginning on the first day of their birth month. An attorney may carry over a maximum of 15 credits to the following compliance year.

An attorney is considered newly admitted if they are still in their first two years following admission to the Texas State Bar.

Texas CLE credit is based on a 60-minute hour. Attorneys can apply to receive credit from the Texas State Bar for non-accredited Texas CLE courses only if the course was held out of state and attended in person. Otherwise, the CLE sponsor must apply.

### **Virginia**

Virginia does not accept CLE courses from any other State.

END

<b>State</b>	<b>Transferrable?</b>	<b>Requirements</b>
Connecticut	YES	Approved in NYS
D.C.	YES	No CLE requirement
Florida	YES	Must submit certificate of completion to FSB
Georgia	NO	No out of state credit
Illinois	YES	Must pay \$15 fee per course
Maryland	YES	No CLE requirement
Massachusetts	YES	No CLE requirement
New Jersey	YES	Approved in NYS
Pennsylvania	NO	No out of state credit
Tennessee	YES	Must apply for approval and accreditation for each course.
Texas	YES	Attorneys can only apply if attended in person. Otherwise, the sponsor must apply.
Virginia	NO	No out of state credit