



WINTER NEWSLETTER



HOGANWILLIG ATTORNEYS AT LAW

WINTER '07

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HAPPY NEW YEAR!



It is certainly our hope that 2008 will bring to all of our clients, friends and families happiness, good health and enough prosperity to provide properly for those we care about.

Perhaps 2008 is the year you decide that you will finally "put your affairs in order" for your family by creating a Last Will and Testament, or perhaps you will buy your dream home or downsize to a comfortable new "empty nest." We hope that this new year sees you moving your life closer towards your ultimate goals. If, however, 2008 presents you with unexpected bumps in the road, we want to remind you that we at HW stand ready to assist you with both the good and bad that come your way.

Among other rules, a law firm's job is to help its clients through difficult times in a compassionate, efficient and successful manner. We resolve to continue to do so in 2008.

Best wishes to you and your family for a wonderful 2008.

TAX SEASON

Yes, it is that time of the year again. If you are like most people, the April 15 deadline will come sooner than expected. By starting your taxes early this year, you can optimize your refund. Getting your personal and/or business records in order now can make the tax filing deadline less of a burden. Acting now on retirement and college savings plans could put more money in your pocket, and, of course, the sooner you submit your 2007 tax return, the sooner you will receive your refund!

HoganWillig offers clients an on-staff Certified Public Accountant and reasonable flat rate fees for standard personal and/or business tax filings to make the process as easy and as profitable as possible for you. Working with an experienced CPA on complex or simple tax situations can assure that you receive all the tax breaks that you are entitled to.

If you have any questions on our tax services or fees, please contact Jessica Brown, CPA at 716-636-7600 for more information. ■

MEET OUR NEW EMPLOYEES!

HoganWillig is pleased to announce the following new employees that have joined our team, including two attorneys and a Certified Public Accountant.



Amy Stromberg

Attorney, Of Counsel
Amy is now Of Counsel to HoganWillig. She will focus her practice in the area of real estate. Amy has been practicing law for over 25 years, with an emphasis on ownership of property, including real estate, estate planning, real property tax challenges and condemnation, as well as business formation and operation.



Amanda Gresens

Attorney
Amanda obtained her B.A. and J.D. from the State University of New York at Buffalo. Since her admission to the New York State bar in 2003, Amanda has represented individuals in personal injury cases, real estate transactions, bankruptcy matters, and matrimonial proceedings. Amanda will focus her practice at HW in the areas of business law and matrimonial law.

Continued on page 2

AREAS OF PRACTICE

- Bankruptcy & Financial Issues
- Corporate & Business Law
- Criminal & Traffic Law
- Disability Law
- Elder Law & Medicaid Planning
- Estate Administration & Taxation
- Estate Planning, Wills & Trusts
- Guardianships
- Matrimonial & Family Law
- Medical Malpractice
- Personal Injury
- Real Estate Law

NEW EMPLOYEES, Cont.



Jessica Brown
Certified Public Accountant
Jessica graduated from the State University of New York at Buffalo with her BS in Business Administration with a concentration in Accounting and Financial Analysis. She brings an analytical dimension to the HoganWillig team and will assist clients with income tax preparation and corporate tax issues.

HoganWillig is also pleased to welcome Maria Fox and Lisa Hughes:

Maria received her bachelor's degree from the State University of New York at Buffalo and joins HW as a legal secretary in our matrimonial and family law department.

Lisa received a bachelor's degree in Business Administration from Elmira College and in Accounting from Hilbert College. She joins HW's client relations department. ■

THE TAX ADVANTAGES OF GIFTING

For estate tax planning, one of the simplest ways you can reduce the size of your taxable estate is to make gifts. An annual exclusion from gift taxes applies to each person to whom you make a gift. Under the current law, you may give up to \$12,000 each year to any number of individuals without those gifts being taxable. With married couples, each spouse can give up to \$12,000 (for a total of \$24,000) per recipient. The benefits of gifting include:

GIFTING, Cont.

- The opportunity to reduce the size of your taxable estate.
- No gift tax returns are required if the gifts are \$12,000 or less each year.

You may make these gifts each year, thereby dramatically reducing the size of your estate. In general, the receipt of the gift is not taxable to the recipient.

Additionally, tuition payments made directly to a medical or educational institution are not taxable gifts. The payment must be made directly to the medical or educational institution providing the services. Please note that the exclusion covers tuition payments but not books, supplies, board and dormitory fees.

- Tuition payments allow you an opportunity to make additional gifts over and above the annual gift tax exclusion.

- This unlimited exclusion can be used for all levels of education. This exclusion is permitted for tuition expenses of full-time or part-time students. ■

MEDIATION: A WELCOME ALTERNATIVE

Because HoganWillig's matrimonial and family law department strives to offer clients a wide array of options in their separation, divorce or other family law matter, we do more than traditional litigation. Our attorneys recognize that a truly successful outcome for a client encompasses not just a fair settlement but also the foundation for solid co-parenting, brought about by open communication between parties.

As an alternative to traditional divorce litigation, HoganWillig offers mediation services. As a voluntary, confidential form of structured negotiation, mediation is designed to help clients reach an informed agreement with the assistance of an impartial mediator. Clients provide full disclosure of their assets, liabilities, income and all other relevant information. During a series of meetings the husband and wife work out a mutually satisfactory plan covering their needs. The mediator serves as a guide through the decision-making process, providing legal guidance when necessary.

The goal of divorce mediation is to reach a fair and lasting court-approved agreement that settles some or all issues of a divorce. Mediation can also be used for other types of family law disputes outside of the divorce context such as custody, visitation and support issues.

Although it is not necessarily appropriate in all cases, there are many reasons to consider divorce mediation:

MEDIATION, Cont.

- The fees associated with divorce mediation are usually approximately one half of a traditionally litigated divorce.
- Mediation is a faster and less emotionally painful process.
- The family usually knows better than a court what is best for its members.
- When spouses decide for themselves, they are more likely to comply with the plan that is developed, and there is a reduction in feelings of frustration and anger.
- When parents can reduce their conflict over any issue, their children will benefit directly.
- When spouses talk and really listen to each other, each feels less threatened by the other. ■

UPCOMING SEMINARS

- ★ **FREE SEMINARS**
- ☆ Please RSVP to Jessica @ 636-7600
- ★ Look for updates & new postings at: www.hoganwillig.com/inthenews
- ☆
- ★ **"Senior Focus" Seminars**
- ☆ Topics include: Estate Planning, Senior Living & Funeral Pre-Planning
- ★
- ☆ Thurs., March 13 @ 6 p.m.
- ★ @ ElderWood Crestwood Commons
- ☆ Crestwood Ct. (off Witmer Rd.), Wheatfield, NY
- ★
- ☆ Thursday, April 24 @ 6 p.m.
- ★ @ ElderWood Village at Rosewood
- ☆ 76 Buffalo St., Hamburg, NY
- ★
- ☆ Thursday, June 5 @ 6 p.m.
- ★ @ ElderWood Maplewood Commons
- ☆ 151 Bennett Rd., Cheektowaga, NY
- ☆
- ★ Our attorneys regularly speak on a variety of topics. If you would like to schedule a seminar on a topic of your choosing, or suggest a topic of interest for a future seminar, please contact Jessica @ 716-636-7600.
- ☆
- ★

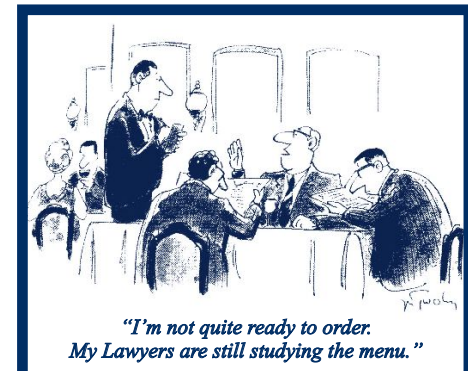
NEED A HOME FOR YOUR GENERATOR?
Protect your family from deadly gas fumes and your investment from weather-related damage and theft.

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Congratulations to:
Jaclyn Wanemaker, Esq.
Who was nominated for the 2007/2008 Cambridge Who's Who Among Executive and Professional Women



"I'm not quite ready to order. My Lawyers are still studying the menu."
Courtesy of the New Yorker Book of Lawyer Cartoons

EXPERIENCE THE MAGIC

Do not miss your chance to experience the magic of live theatre! Located on Main Street in downtown Buffalo, Studio Arena is one of the nation's oldest resident professional theatres. This Western New York treasure produces six plays annually with sets, props and costumes manufactured locally.

In an effort to reconnect audiences who share the love of theatre, Studio Arena is offering a discount on ticket prices. Two days prior to each performance, you will be able to call the box office and purchase available tickets for just \$20.00 a seat.

Upcoming performances include *To Kill A Mockingbird*, *Vertical Hour* and *Side by Side by Sondheim*.

For more information, please contact the Studio Arena box office at 716-856-5650. ■

CLIENT COMPANY PROFILE: IDAmerica

In each quarterly newsletter, we will highlight a client's local business. If you would like to be featured in an upcoming issue, please contact Jessica at 716-636-7600.

IDAmerica
Creative Branding
716.908.8005
erouse@idamerica.com
www.idamerica.com

IDAmerica is a full-service promotional products company that works with clients to choose the right promotional product(s) to fit their budgets. They take a unique creative approach to satisfy your branding needs and deliver apparel and accessories that create a positive response and communicate your message. IDAmerica will work closely with clients to understand their business and then work backwards to put together offerings that will help achieve their branding needs.

IDAmerica has over 25 years of experience and uses industry product trends, brand advertising, and unique promotional marketing programs to enhance and strengthen business promotions. They offer in-house creative services through their design and production departments. IDAmerica's global network of preferred industry suppliers, committed to quality services and cost savings, ensure that you will receive the highest quality products without stretching your budget.

Do you have a company event, trade show, or golf tournament coming up? Running low on giveaways or branded apparel? Contact Erin at 716-908-8005 for more information. ■

CONTACT INFORMATION

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HW'S WINTER HEALTH TIPS *Courtesy of Top Health®*

Do the holidays have you feeling run down? Turn up your energy in just five minutes by doing the following:

1. Refuel: Snack on fiber-rich foods such as dried fruit, celery, or pistachio nuts. The fiber helps control the release of glucose into your bloodstream and prevent dips in energy levels.

2. Breathe deeply: Every 1-2 hours, spend 5 minutes inhaling and exhaling deeply. It will help you feel calmer and more mentally focused.

3. Snap out of it: Splash cold water on your face or pop a breath mint - mint flavors are stimulating.

4. Take a visual vacation: Close your eyes and mentally escape by imagining a peaceful scene. "Seeing" yourself relaxed can be rejuvenating.

5. Take a "good news" inventory: At the end of the day, write down all the good things that happened. You'll be surprised at how much went right. Plus, you'll set yourself up for a good night's sleep... and energize yourself for tomorrow!



This newsletter is intended to provide general information and does not constitute legal advice. Please consult with an attorney to see how this information may apply to you and your specific circumstances.

NOTE: If you wish to have your name removed from our mailing list please contact Jessica at 716-636-7600, or email jhulbert@hoganwillig.com.