Docket Call

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Martha E. Hulley, Ed.

The newsletter of the Young Lawyers Conference of the Virginia State Bar

In this issue:

Resolve to Get Involved!

Clarissa T. Berry

Other than working hard in the office pleasing partners and meeting billing requirements, one of the best things you can do for your career is to get involved in activities outside the office. But where to begin? Some attorneys get involved in local and state bar organizations, others in non-profit boards and fundraising, and some join the local softball or kickball league.

The most obvious place to start looking is bar organizations. Both the Virginia State Bar and the Virginia Bar Association have practice area specific groups you can join. There are also groups focused solely on new lawyers like the one sponsoring the Docket Call: the VSB's Young Lawyers Conference! There are also other groups like the American Inns of Court, Virginia Trial Lawyers Association, and the Virginia Association of Criminal Defense Lawyers. By getting involved in practice specific groups you can meet mentors and make connections in your practice area. There are opportunities to write articles and present CLEs expanding your knowledge and your reputation.

Outside of the law, there is always a non-profit in need of support. Find a cause you care about or one that is related to your practice area and get involved. If you don't know where to start: Ask someone! Find someone you admire and ask her what groups she is involved in. The same question is a great icebreaker at an event when you have run out of small talk. Easily, you will find someone working with a group in need of a committee member for an event or project. Alternatively, if you go to a fundraiser or event and you really enjoy it, ask how you can get involved. The best advice is to keep your eyes open and jump in when you see something you like.

Sometimes, the easiest way to get involved is the simplest. I know many attorneys who join running groups, soccer leagues, or play flag football. Not only do you get a great workout, you meet lots of different people including potential clients and business contacts. Road biking is very popular among the attorneys in my small town and many deals are finalized on the back roads of Culpeper.

No matter how you get involved: Do it! Find something you love and get involved! There is a whole world outside of your office. Be a part of it!

Clarissa T. Berry is an attorney practicing in Culpeper, Virginia. Her community involvement includes the Board of the Culpeper Chamber of Commerce, the Board of the State Theatre Foundation, Governance Committee at Culpeper Regional Health System, and Chair of the Monte Carlo Night Fundraiser for Germanna Community College Educational Foundation. She can be reached at ctberrylaw@gmail.com.

We Want You!

We need your help! The Virginia State Bar Young Lawyers Conference (YLC) needs Circuit Representatives, Program and Commission Chairs, and committee members/volunteers for many of its programs. Please visit the YLC website for more information on how to get involved, or contact Nathan Olson at nolson@cgglawyers.com.

Family Law Corner

Andrew R. Tank

The Fifth Amendment and Adultery

Adultery is a crime in Virginia. That fact is probably close to irrelevant to a criminal defense attorney's practice because the state does not bother to arrest and prosecute adulterers. But it has important implications for a family law practitioner. Because adultery is a crime, a party can assert his or her Fifth Amendment privilege against self-incrimination and refuse to respond to allegations or questions regarding adultery at any stage of any judicial proceeding, including answering a Complaint for Divorce, responding to discovery, or testifying in court.

So the Fifth Amendment is a pretty good deal for adulterers, but it has limitations. A party may not pick and choose when to assert the privilege by responding to some allegations or questions regarding adultery and then later asserting the privilege in response to others without risking being deemed to have waived the privilege. While the case law in Virginia is not entirely clear about what exactly constitutes such a waiver, it is clear that litigants can waive the privilege by failing to assert it when it is available to them.

In the future a Virginia appellate court might more clearly define when a waiver of the privilege has occurred. Meanwhile, family law attorneys would do best to avoid the possibility of contributing to the case law by testing the threshold of whether a waiver has occurred. The best practice for attorneys is to advise a client of his or her right to assert the privilege the very first time the issue is raised. When your client asserts the privilege, make sure it is done clearly and unequivocally every time the issue is raised throughout the litigation. This is true not only when responding to direct allegations of adultery, but when answering questions in any way related to alleged adultery. When in doubt, err on the side of asserting the privilege. Further, stress to clients that they need to be honest with you about whether they have committed adultery. If your client denies adultery initially, perhaps thinking the spouse will not be able to prove it, he or she might not be able to use the privilege at a later stage of the proceeding if, for example, the spouse obtains evidence that reduces your client's confidence.

Advising clients who have committed adultery is inevitably part of a family law attorney's practice. It should go without saying that we cannot advise clients to deny adultery that has actually occurred. But unless and until the legislature decriminalizes adultery, the Fifth Amendment will allow adulterers to be a bit coy in response to allegations of adultery, so long as they do so consistently.

Andrew R. Tank practices family law at Surovell Isaacs Petersen & Levy, PLC in Fairfax. He may be reached at atank@siplfirm.com.

Call for Volunteers! 2012 Northern Virginia Minority Pre-Law Conference

In 1999, O'Kelly McWilliams, former President of the Virginia State Bar Young Lawyers Conference, conceived the first Minority Pre-Law Conference. Over the years, the conference has grown significantly and now includes a series of regional conferences held around the Commonwealth. Since its inception, the goal of the conference has been to expose minority students to all aspects of a future legal career from mastering the LSATs and law school admissions process to perspectives from law students and young lawyers regarding their law school experience and legal careers.

A highlight for attending students is the opportunity to interact with attorneys from the Young Lawyers Conference and develop mentoring relationships. I invite fellow attorneys of the Young Lawyers Conference to join us at the George Mason School of Law on February 25th for a day of excitement, networking and camaraderie as we assist future young lawyers. For more information or to volunteer for the conference, please contact Brian Wesley at bwesley@reynoldswesley.com.

Sincerely,
Brian T. Wesley, Esq.
Chair, 2012 VSB-YLC Northern Virginia Minority Pre-Law Conference

President's Message

Christy E. Kiely

In the last few weeks I've had occasion to ponder why lawyers do, or do not, succeed in the YLC. We have been in the process of filling openings — for Circuit Representatives, Program Chairs, and committee members — and with each position there is a careful assessment of what needs to be done and who can best do it. In addition, I am always in regular contact with your Board of Governors about all manner of YLC issues. I am constantly humbled and amazed by their diligence, tact and professionalism. (Visit http://www.vsb.org/site/conferences/ylc to meet your Board.) All this has made me consider the common traits that leaders possess. Now, I am not remotely suggesting I personally possess all these characteristics (if only). My own journey through the YLC has been the wonderful result of doggedness and happenstance (two words lawyers don't get to write very often). But if nine years of bar service have taught me anything, it is this:

1. Leaders Are Proactive.

At our bi-monthly Board meetings, we assess our programs. We discuss what needs to be done, what is working well and what is not, and each of the young lawyers who are integral to our events. Without exception, the young lawyers who receive the most accolades, the most appreciation and the most respect, are those who act without prompting. They see what needs to be done and they do it. They are not absent, physically or mentally. They go beyond the next obvious step and find that extra something that will make their program better than it was before.

Will You Be A YLC Leader?

2. Leaders Are Responsive.

I know email can get frustrating. Thank goodness my office has a relaxing view of the river, or I would go crazy staring at the computer and blackberry screens all day. But it's important not to let things slip through the cracks, not to avoid questions that might be hard to answer, not to delay in responding. Even if all you can say is, "I'd love to talk to you next week," the person knows he or she has been heard. Leaders don't need to be tracked down or reminded.

3. Leaders Are Personable.

"I suppose leadership at one time meant muscles; but today it means getting along with people." -Gandhi

I lack the hubris to try and improve on anything Gandhi has said. So I'll just note how much I agree with him. Leaders can interact with all kinds of people and make anyone feel comfortable. Leaders are people that others want to be around, and to follow.

4. Leaders Prioritize.

We cannot do it all. We have friends and families and hobbies, and occasionally we need to sleep. Leaders know how to recognize what is most important, and most pressing. Not every day will be a YLC day. But bar service is important, and your fellow young lawyers are important. Leaders innately grasp that. The George Shankses and Karen Goulds of the world are great examples of how bar service can be prioritized without sacrificing all else that matters.

5. Leaders Apologize.

Show me a lawyer who has not made a mistake, and — well, it will never happen. Leaders don't let their pride stand in the way of progress. As a young associate, I was lucky enough to work with Judge Merhige, and one day he made a mistake on a call with counsel. He did not hesitate. He picked the phone back up and began the conversation with "if you have the crow, I'll eat it…." I've never forgotten that, and how his grace in handling the situation made him more impressive than if he had made no mistake at all. So, if this article has run long … I'm sorry.

Christy E. Kiely practices employment law at Hunton & Williams LLP in Richmond. She can be reached at ckiely@hunton.com.

Baby, it's cold outside!

Don't you wish you were at the beach?

It's not too early to start planning. Mark your calendars for the Virginia State Bar's 74th Annual Meeting, June 13-17, 2012, in sunny Virginia Beach. Don't miss out on the return of Judiciary Squares, the YLC Fun in the Sun 5K, and the YLC Beach Volleyball Tournament, and congratulations to the Young Lawyers Conference for being selected for the second year in a row as the Showcase CLE.
Go to http://www.vsb.org/special-events/annual-meeting/index.php for more information.

Bankruptcy Bullets

Andrea Campbell Davison

Executory Contracts

Welcome to the latest installment of Bankruptcy Bullets, a quick-reference guide intended to assist attorneys in navigating the sometimes intimidating and often confusing arena of bankruptcy law. This article provides a brief explanation of executory contracts, their treatment under the Bankruptcy Code, and what to expect if you or your client is a party to one.

What is an Executory Contract?

Defined, an "executory contract" is a contract under which performance remains outstanding for both parties and for which failure to perform those obligations would result in a material breach of the contract. Executory contracts are property of the bankruptcy estate; therefore, the automatic stay imposed by 11 U.S.C. § 362 prevents parties from terminating or otherwise adversely affecting the debtor's rights under the contract (please refer to the Summer 2011 Bankruptcy Bullets by Khang Tran for more details on the automatic stay!). This is the case despite any contract provision to the contrary, including any provision which designates the bankruptcy filing of a party to be an automatic default or allows termination upon the bankruptcy filing of the contract counter-party. Such "ipso facto" clauses, as they are called, are not enforceable as a matter of bankruptcy law.

What happens when a party to an executory contract files for bankruptcy?

A debtor has a fiduciary duty to maximize the value of the bankruptcy estate for all creditors. As a corollary, a debtor has the authority, subject to court approval, to determine which executory contracts bring value to the estate and which do not. If the executory contract is valuable to the debtor, the debtor may "assume" the contract and continue performing under it. If the executory contract is not valuable, the debtor may "reject" the contract and terminate it. A debtor must have sound business judgment for assuming or rejecting a contract. Note that a debtor must assume or reject a contract in full; a debtor cannot pick and choose the valuable provisions.

What if the debtor assumes my contract?

If a debtor elects to assume your executory contract, the debtor must continue to perform under the contract or provide "adequate assurance" that the debtor will and is able to perform. The debtor must also cure any existing defaults, monetary or otherwise, under the contract. Often, a debtor will assume a contract and then assign its interest to a third party for value (in which case, the purchaser must provide adequate assurance that it can perform under the contract). Bankruptcy law favors assignment, and generally it will be allowed despite any contract provisions to the contrary.

What if the debtor rejects my contract?

If the debtor elects to reject your executory contract, the debtor will be relieved of its obligations under the contract. Rejection constitutes breach by the debtor as of the day the bankruptcy case was filed, and entitles the non-debtor party to a general unsecured claim for damages arising out of such breach.

Is there a deadline for a debtor to assume or reject an executory contract?

Generally, a debtor has until the confirmation of the plan of reorganization to decide whether to assume or reject an executory contract. However, a non-debtor party may request that the court set an earlier deadline for the debtor to decide based on compelling circumstances. In deciding whether to set such a deadline, a court will generally consider, among other factors: the damage the non-debtor will suffer beyond the compensation available under the Bankruptcy Code; the importance of the contract to the debtor's business and reorganization; whether the debtor has had sufficient time to evaluate the potential value of its assets; whether the debtor's exclusive time to file a plan has expired; and the complexity of the case.

For more information on executory contracts, please see 11 U.S.C. § 365.

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Criminal Corner

Richard G. Collins

Alcosensor Tests

Alcosensor tests, also known as preliminary breath tests, are the most common law enforcement tool used to detect alcohol consumption. While most visible in DUI cases, law enforcement routinely employs these tests in other contexts. In DUI cases, it is indisputable that alcosensor test results are admissible only on the issue of probable cause to arrest, not to establish guilt. It is less clear when, if ever, test results are admissible related to other crimes, such as underage possession of alcohol or drunk in public, where an alcosensor test may be the only readily available evidence.

Virginia Code § 18.2-267(A) requires law enforcement to provide any person suspected of specific DUI-related offenses with the opportunity to have his or her alcohol level analyzed prior to arrest. Subsection E states that "[t]he results of the breath analysis shall not be admitted into evidence in any prosecution" for an offense identified in subsection A. That limitation implies the test's admissibility in any prosecution for an offense not listed in 18.2-267(A). However, that subsection also states that its intent is "to permit a preliminary analysis of the alcoholic content of the blood of a person suspected of having committed an offense listed in subsection A." That statement implies that § 18.2-267 has no relevance to non-subsection A offenses.

In *Hall v. Commonwealth*, 32 Va. App. 616 (2000), the Court of Appeals reversed a manslaughter conviction in which alcosensor test results were admitted at trial. Hall was prosecuted under Virginia Code § 18.2-36.1, which was not an offense listed in the then-existing version of 18.2-267(A). However, since a violation of Virginia Code § 18.2-266 is an element of § 18.2-36.1, the Court of Appeals reasoned that "a prosecution for a violation of Code § 18.2-36.1 is necessarily a 'prosecution under [Code] § 18.2-266.'" *Id.* at 627 (modification in original). Therefore, the test results were inadmissible. Although the Court excluded the alcosensor results in Hall, its reasoning assumed that the Code did not exclude these tests in cases not involving crimes mentioned in § 18.2-267(A). The General Assembly has since broadened the scope of offenses included in § 18.2-267(A), but Hall remains relevant in alcohol cases unrelated to operating a motor vehicle.

Two Court of Appeals opinions, in *Rozario v. Commonwealth*, 50 Va. App. 142 (2007), related to contempt of court, and in *Hale v. Commonwealth*, 23 Va. App. 587 (1996), related to underage possession of alcohol, sustained convictions based on alcosensor test results. However, since the procedural posture of each case prevented a discussion of the results' admissibility on the merits, those cases illustrate the utility of alcosensor evidence in obtaining non-DUI convictions rather than such evidence's admissibility over a timely objection.

A civil case, *Santen v. Tuthill*, 265 Va. 492 (2003), provides some useful dicta for proponents of a broad interpretation of § 18.2-267(E), but likewise declines to address the issue on the merits. In *Santen*, the police used an alcosensor test after arriving at the scene of a fight. The parties debated both the admissibility of the numerical test result, and whether an expert could testify about the implications of the result. Summarizing the trial court's conclusions, the Supreme Court noted the trial court's assumption that "the results of such tests are inadmissible in criminal prosecutions," and cited § 18.2-267(E) without commenting on the limited scope of that exclusionary rule. *Id.* at 495. On appeal, the plaintiff advocated a strict reading of § 18.2-267(E) to support the test results' admissibility. However, the Court found that there was an insufficient foundation related to the reliability of the specific device used in that case, and excluded the results on that basis. In a footnote, the Court wrote that "[b]ecause the evidence concerning the result of the preliminary breath test was not based on an adequate factual foundation, it is not necessary to reach the issue whether such evidence is admissible in a *civil* action." *Id.* at 499 n.6 (emphasis supplied).

The limited scope of § 18.2-267(E) appears to allow alcosensor test results in non-driving offense cases. However, it makes little sense to permit such results only for probable cause in one category of cases, while permitting the same test to support a conviction in all others. Furthermore, *Santen* demonstrates the Supreme Court's concerns about the reliability of such tests and, if nothing else, requires that the Commonwealth establish a device's reliability before presenting evidence from that device to establish guilt. Coupled with the legislative intent expressed in Subsection E, the current state of law is that alcosensor test results are admissible only if such evidence satisfies the normal standard of reliability for scientific evidence. Absent evidence laying the proper foundation for reliability, alcosensor test results are inadmissible.

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Ethics Corner

Emily F. Hedrick

When a Client Commits Perjury

Many lawyers who call the ethics hotline and attend CLEs misunderstand what the Virginia Rules of Professional Conduct require when a client (especially a criminal client) intends to or does commit perjury. The bottom line answer is that, if a lawyer knows that her client intends to commit perjury, or has committed perjury, she must reveal the intention/perjury if she cannot persuade the client to abandon/correct it. This duty under Rule 3.3 also connects with the duties under Rule 1.6(c)(1) & (2) to reveal the intention of a client, *as stated by the client*, to commit perjury, and to move to withdraw after doing so, or to reveal the client's past fraud upon a tribunal when the client has acknowledged perpetrating such a fraud. Thus, there could be two possible situations: first, if the client expresses his intent to commit perjury before trial, and second, if the client testifies and then later reveals that his testimony was untruthful.

In the first situation, the lawyer must first advise the client of the possible consequences of committing perjury, attempt to persuade him to change his mind, and advise the client that if he follows through with his plan, the lawyer is obligated to reveal the perjury and move to withdraw from the case. If the client has testified and then later acknowledges to the lawyer that his testimony was untruthful, the lawyer should counsel the client to correct the testimony, and advise the client that if he will not correct it himself, the lawyer must do it.

In either situation, once the lawyer knows that the client has or is going to commit perjury, she may not withdraw without taking any additional action, and she may not permit the client to testify in narrative form in order to avoid directly eliciting the false testimony. Once the lawyer's duties under Rules 1.6 and 3.3 arise as a result of the client's acknowledgement of intended or committed perjury, she must correct it, either by convincing the client to abandon the plan and/or reveal the false testimony, or by correcting the testimony herself if her client refuses to do it.

Emily F. Hedrick is Assistant Ethics Counsel for the Virginia State Bar in Richmond. She may be reached at Hedrick@vsb.org.

Speakers Needed for the VSB Speakers Bureau

The Virginia State Bar Speakers Bureau has been a bit tongue-tied lately, and we'd like to cure that. The problem is that we don't have enough volunteer speakers to reasonably call ourselves a bureau. **You can help.**

As a free public service, the VSB offers schools, community groups or civic organizations an opportunity for lawyers to speak on any number of important law-related topics that affect everyone's life. People requesting a speaker fill out a form providing information about their group or organization, describing the topic their interested in hearing about, and stating when they need the speaker. The VSB will do the rest.

When an organization calls, the VSB will match that organization with a volunteer lawyer in the community to speak to the group. The system depends on having enough volunteer lawyers in place to respond the requests. Please consider signing up for the Speakers Bureau. You'll be providing a valuable service and it'll make you feel good about yourself.

Interested in becoming a volunteer speaker? Simply fill out the application available online at http://www.vsb.org/publications/speakersbureau/application-speaker.pdf, and mail or fax it to the VSB. We'll add your name to our database so that when an organization asks for a speaker, we'll know you're the right person for the job and interested in helping out.

Just send your name, location, email address, phone number, and the focus of your legal practice to Spencer Hall at Shall@vsb.org or call (804) 775-0512.

Judges Needed!

Want to know what high-schoolers think about Cyberbulling? Volunteer to be a judge in the VSB Law in Society essay contest. Judging begins mid-March. Please contact Nancy Brizendine at brizendine@vsb.org for more information.

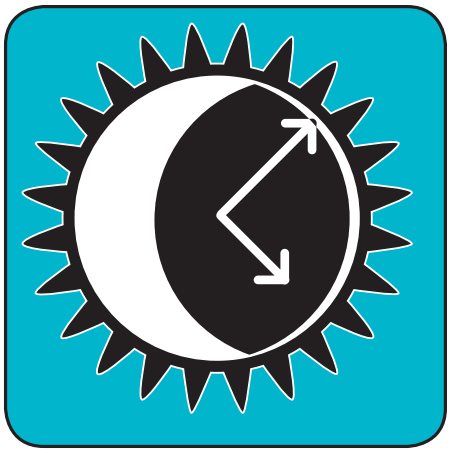
A Day in the Life of a Probate Administration Attorney

Gretchyn Gay Meinken

I doubt my day is any different than most, but there are very few attorneys my age who share my practice area (if you're wondering, I'm in my thirties). The reality is that I deal with death and the legal clean-up process that normally occurs afterwards. Most consider this undesirable—I understand why. Most people avoid the topic of death for a variety of reasons: it's depressing, it reminds us of those we have lost, and it reminds of us of our own mortality, to name a few. I used to avoid the topic as well, until I started practicing in the area of probate administration. Now that doesn't mean I understand death, or that I am completely comfortable with thinking about my own demise, but I can say that I am happy I can provide my clients with the comfort and guidance they need after losing a loved one.

So what exactly is probate administration? "Probate" is the process of proving the validity of a Last Will and Testament before a court. "Administration" is the process of marshaling and distributing the assets of a deceased person. Probate administration is logically the combination of the two. What assets go through the probate process? All assets in the deceased person's individual name are required to go through probate; however, assets with beneficiary designations (401(k), IRA, life insurance policies, etc.) are considered non-probate and do not fall under the court's purview.

The process of probate administration itself can be a drawn out process, depending on the complexity of the assets and the responsiveness of all parties involved. The typical administration takes about a year and a half, but some last several years while others last less than a year. The process normally involves dealing with creditors, banks, brokerage houses, stock transfer agents, life insurance companies, preparing tax returns for the deceased person and his or her estate, and working with financial advisors, real estate agents, accountants, and appraisers of real property and tangible personal property.



When there is a surviving spouse, it is also necessary to consider the impact of the deceased spouse's passing on the surviving spouse's estate plan. For instance, if the deceased spouse left a substantial estate, it may be beneficial for estate tax purposes to have the surviving spouse disclaim assets he or she was to receive, thereby directing the assets to the deceased spouse's irrevocable trust. It may also be necessary to review and/or revise the estate documents of the surviving spouse to ensure they are appropriate given his or her financial circumstances.

There are always surprises along the way. For instance, there's the notary that forgot to put his seal on the Last Will and Testament, resulting in time spent tracking down witnesses to sign an affidavit to prove the document's validity. Or there is the estate that has been open for over twenty years with no reports or accountings filed, requiring the history of the estate to be pieced together in order to bring it to closure. There is the discovery of firearms in an estate necessitating finding and hiring a gun dealer to transport the guns to the proper beneficiaries (ultimately resulting in the destruction of my computer hard drive and the delivery of a brand new computer—it's amazing how many viruses can be obtained by searching for gun values and dealers on the internet). My personal favorite, however, is the discovery by a surviving spouse that the assets of the estate were significantly greater than expected, ensuring that he or she will continue to be provided for during the remainder of his or her life.

I am often asked if I enjoy probate administration, and the answer is simple: yes. I enjoy probate administration because I know that I am helping my clients. My clients are dealing with the loss of a loved one, and my assistance provides them the ability to focus on the grieving process instead of the legal and tax ramifications of that loss. My clients' circumstances vary—some are dealing with raising an minor child alone, others are facing the reality of life alone after losing their partner of forty years—but the constant is that the assistance I provide gives them the time to focus on what is most important to each of them—time to figure out life without a loved one's presence. The fact that I am able to give them that time is, in itself, rewarding.

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Corporate Corner

Heather E. Lyons

Non-Profit Clients

Your new client, a local non-profit, calls you to say that a curious member of the public has written them a letter and demanded to see certain financial documents. Is your first reaction to tell them to ignore the letter or flat-out refuse the request? While there are many aspects of advising a non-profit corporation that are the same as those involved in advising a for-profit corporation, it is no secret that non-profits have unique attributes and therefore, unique legal needs. One of the most important attributes of a non-profit is its tax-exempt status, and the various Internal Revenue Service (IRS) requirements a non-profit must meet. One of those requirements deals with public disclosure, and this article is intended as a brief introduction to IRS non-profit public disclosure rules for the novice non-profit lawyer.

26 USC § 6104 *et seq*. is the portion of the Internal Revenue Code that dictates that 501(c)(3) tax-exempt organizations must make certain documents publicly available. A non-profit must make available its exemption application package, which usually includes the Form 1023 and any supporting documents, along with the IRS's application response. Other documents that must be disclosed include the organization's Form 990, Form 990-EZ, or Form 990-T, as applicable, along with any schedules, attachments, or supporting documents. However, a non-profit (except for private foundations) is usually not required to disclose the names and addresses of people who donate to the organization, even if this information is part of a Form 990 return.

Non-profits typically receive disclosure requests in writing (including faxes and emails) or in person. If someone requests the documents in person, during normal business hours at a principal, regional, or district office of a non-profit, the documents should be made available for inspection immediately. If the request comes in writing, the non-profit has 30 days to provide the documents, and may charge a reasonable fee for copies and postage, so long as the approximate costs and payment details are provided to the document requestor within 7 days of their initial request.

There is, however, an "out" for non-profits who might think these requirements to be burdensome. The IRS exempts non-profits from the requirement to provide copies of documents in response to written requests if the documents are made "widely available." "Widely available" generally means available on the internet (either the organization's website or a charity database site), if a member of the public can view an exact reproduction of the forms (often in .pdf format) without having to pay a fee. If an organization relies upon the "widely available" exemption, it must notify any person who makes a written disclosure request within 7 days of where and how to access the publicly available documents. A person who makes an in-person request, however, must still be provided the requested documents immediately. If a non-profit is facing repeated requests that appear to be part of a harassment campaign, it may appeal to the IRS for relief from providing the documentation.

Good tips for your non-profit client include advising them to make sure on-site personnel know how to accommodate in-person requests for documents, assigning a staff person to deal with written requests, as well as considering whether to make the documents widely available on the internet. Studies have shown that many non-profits fail to comply with the disclosure requirements, which can lead to IRS penalties and fines.

Heather E. Lyons is an attorney with National Industries for the Blind in Alexandria. She can be reached at hlyons@nib.org.

Don't miss a thing. More at www.vayounglawyers.org

Upcoming YLC Events

February 17–18: **YLC Board Meeting, Alexandria**
February 25: **Northern Virginia Minority Pre-Law Conference**
March 1–31: **Mental Health Law Committee CLE**
May 1: **Law Day (Community Law Week)**
May 11–12: **YLC Board Meeting**
June 13–17: **VSB 74th Annual Meeting**
June 24–29: **Oliver Hill Samuel Tucker Law Institute**