

Council News

Member Newsletter

Volume 2018 ~ Issue 1 ~ Spring

NYSCDM: The Voice of Divorce and Family Mediation in New York State

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Learn how committee work helps you and your practice as well as the Council.	Enjoy a recap and photos from the 35th Anniversary Conference.	Learn about member news, including changes to the Board of Directors.	Consider mediating with future filings in mind.	Learn how the new tax law will impact divorce and children.	Loveless, The Insult and Acrimony – Provocative Themes for Mediators
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First NYSCDM President Trades in One Vocation for Another By Trish Blake-Jones

John (Jack) Heister has always loved painting in oil and watercolor, and now retired from his mediation practice, he can pursue his passion with gusto. At a recent Rochester area Barnes & Noble art show, he exhibited two oil paintings, both representing his lifelong interest in social justice. Jack has straddled two careers: first as a Presbyterian minister and then many decades as a mediator. He says that helping people through difficult transitions is what attracted him to both occupations.

Early Days of NYSCDM

Jack was an instrumental force in the formation of the NYSCDM in the early-80's and served as its first president. In 1983, Jack contacted all the mediators John Haynes had trained throughout New York state, and invited them to convene at Bear Mountain. Approximately thirty attended, and ever since, the annual NYSCDM conference is held in May. Jack regularly donates a painting for the conference auction.



Jack Heister self portrait.

Con't on Page 8

Welcome New Members!

Please join us in welcoming our new and returning members of the New York State Council on Divorce Mediation. The members below completed the membership process during the first half of 2018.

Lynn Braban **Kristen Brodsky** Virginia Colin **David Filer Emily Jonas Monica Kaiser Michael Kalil** Marina Korsunskava **Christina Moran Nancy Kellman Stacev Neumann Joseph Nivin Steven Paquette Paul Pearson Gina Pelletieri Melissa Povoski-Smith Edward Preato** Amanda Tarallo Lisa Taubenblat Nannette Watts

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Lara Traum, Esq. Annual Conference Committee Co-chair (718) 575-9479 laratraum@goodlawfirm.com

President's Podium

By Renée O. LaPoint, M.S.

Growing NYSCDM's Base and Reach

Dear Members,

It's wonderful that early summer has finally arrived. I am ready for all that season brings: warmth, sunshine and flowers. I am delighted with the calibre of this year's NYSCDM Annual Conference. This year's event - Managing the Delicate Balance - was held in Albany. We learned

much from our many distinguished speakers, especially David Hoffman, Esq., our pre-conference speaker, who helped us with "Getting to the Heart of Conflict."

While at the state capitol, the Council was honored with a letter from Governor Cuomo congratulating us on our 35th Anniversary and for "helping married couples move forward with their lives in an atmosphere of cooperation and mutual respect, finding peaceful ways to work through problems as they go their separate ways." On the last page of this issue of Council News, you can see the full letter.

As we reflect on this important milestone, it is clear that the strength and influence of our organization is based on the extraordinary efforts of our many members who dedicate their time and energy to the NYSCDM. Our organization depends on its members to volunteer not only their time, but their wisdom and expertise. So that we continue to grow our membership and promote our profession, I am asking that if you are not already serving on a committee for the Council, you please consider doing so for 2018 and beyond. Your efforts will keep NYSCDM growing and thriving with new initiatives geared towards improving our outreach and programming. Plus, volunteering will benefit you and your practice directly.

> There is a full list of committees on the website, as well as contact information for the chairs of each committee. As always, please feel free to reach out to me with questions and/or ideas at renee@mediationctr.com.

> We have created a large and wonderful statewide mediation community over the last 35 years. Let's move beyond sharing events and ideas amongst ourselves. Let's empower one another and spread a wider net, marketing to referral sources and the public, and making mediation the first choice for people seeking to resolve family conflict such as separation and divorce.

The Board continues to serve the best interests of the Council and its members. We are working on improving the professionalism of mediation, as well as Council functions such as restructuring the listserv to meet members' needs and requests. We welcome and encourage feedback from our members, and seek volunteers to promote growth and understanding.

Happy Summer! Renee LaPoint, MS NYSCDM President

Board members slice the 35th Anniversary celebration cake!



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Highlights from the NYSCDM Annual Conference & 35th Anniversary Celebration!

Most would agree that our annual conference, held this year at the downtown Albany Hilton, featured many thought-provoking and substantive topics on *Managing the Delicate Balance*.

Over 95 attendees spent two and a half days in information-packed sessions ranging from how to navigate the new tax laws, to a judge's view from the bench on spousal maintenance, to how consulting attorneys fit into the mediation process. As a result, there was no shortage of energized conversation between sessions!

David A. Hoffman, Esq., the conference keynote speaker, kicked off Thursday afternoon with a five-hour pre-conference entitled: "Getting to the Heart of Conflict: A Workshop on Practical Techniques." David is an experienced mediator, collaborative law attorney, author, and adjunct professor at the Harvard Law School, where he teaches mediation. One lasting lesson from his presentation was the importance of finding compassion for our clients, especially the most difficult ones. This concept elicited a lengthy and passionate discussion among attendees.



David Hoffman, Esq.

The breadth and quality of the speakers and the topics addressed was exceptional. We want to thank the speakers for sharing their knowledge, time and expertise to help inform and enrich our practices. Speakers included: Mark Josephson, Esq., CPA, CFP, CFE, CGMA (new tax laws), David A. Hoffman, Esq.(caucusing), Bill Donofrio (reverse mortgages), Carolyn A. D'Agostino, Esq. (QDROs), BJ Mann (attracting clients), Hon. Richard A. Dollinger, Esq. (spousal support), Dan Burns, Esq., Renee LaPoint, MS, Deborah Hope Wayne, Esq., Bob Collins, Esq., Ron Heilmann, LCSW, LMFT (role of consulting attorneys), Steve Abel, Esq. (law update), Barbara Badolato, CSW, Katherine Weall, Esq., Steven Bettman, Esq. (role playing/impasses), Dorothy Weaver, MBA, EdD, Charles Newman, Esq. (gender stereotypes), Ellen Schell, Esq., Bonnie Allen (domestic violence), Maria R. Volpe, Ph.D., Bathabile Mthombeni, JD, Sheila Sproule, JD (diversity, inclusiveness and implicit bias).

Heartfelt thanks go to the Annual Conference Committee members for their hard work:

Mark Josephson Dan Burns Ada Hasloecher Jill Sanders-DeMott Kathy Jaffe Connie Fraser

Susan Ingram Kate Bar-Tur Rita Medaglio-Barrera

Katherine Weall Patty Murray

We have included a few photos from the conference on pages 9 & 10. <u>More photos can be found online by clicking here.</u> *See you at next year's conference, at the Tarrytown Doubletree, May* 2-4, 2019. *Mark your Calendars!*



News Briefs

Susan Ingram Completes Tenure on the NYSCDM Board of Directors

After six years on the Council's Board of Directors, Susan Ingram, Esq., accredited member, completed her tenure as a director. We give our heartfelt thanks to Susan for her many years of valued service and her ongoing dedication to make the Council a stronger voice for divorce mediators. Through her work and recommending Patty Murray as a communications consultant, Susan managed the 2013 update of the Council's website, improved social media presence and press coverage, and guided the transition to MemberClicks in 2016 to improve communications as well as streamline association management.

Luckily, Susan will remain active chairing the Public Awareness Committee and helping plan the annual conference. She is looking for members for the PAC, so feel free to reach out to her.



Susan Ingram, Esq., Accredited Member, will remain active chairing the Public Awareness Committee

NYSCDM Board of Directors Welcomes Candi Fulop and Lara Traum

Candi Fulop, Esq., has been a passionate supporter of the Council in many ways, first as a member of the Membership Committee, then as the committee chair. In addition to working with her committee to build membership, Candi also represented the Council at the 2017 Mediation Day. Her professional practice consists of Collaborative Law, Mediation, Litigation and representing children in the Family Court system. She has an undergraduate degree in English and French from Hofstra University and a JD from Pace University of Law.

Another enthusiastic supporter, Lara Traum, Esq. has been actively helping the Council with its educational offerings by co-chairing the Downstate Symposium and serving as a writer and reviewer for the *Council News*. Lara is a lawyer and mediator with The Law Firm and Mediation Practice of Alla Roytberg, PC., offering assistance in



Candi Fulop

Lara Traum

prenuptial, postnuptial, matrimonial, real estate, and trust and estate matters. Lara received her Juris Doctorate from the Benjamin N. Cardozo School of Law cum laude, with a Concentration in Family and Matrimonial Law and a Jacob Burns Medal for Scholastic Achievement. She is fluent in Russian.

Please send us your announcements to be included in *News Briefs* by emailing Patty Murray.

News Briefs



(L-R) Amy Reinstein-Augenstein, Esq., LCSW,, Lisa Courtney Esq., Renee LaPoint, MS, Trish Blake-Jones, Deborah Hope Wayne, Esq., Chuck Newman, Esq., Mark Josephson, Esq., CPA, CFP, CFE, CGMA discuss accreditation while in Albany.



(L-R) NYSCDM Director Chuck Newman, Esq., Elena Karabatos, Esq., Justice Jeffrey Sunshine. Dan Weitz, Esq., (Director of the Division of Professional and Court Services NYSUCS), Aimee Richter, Esq., Lisa Courtney, Esq., (Statewide ADR Coordinator of NYSUCS.), and Jenifer Foley, Esq. pictured after at a recent Bay Ridge Lawyers Association meeting. Chuck spoke on a panel with Judge Sunshine and Lisa Courtney about new rules in Kings County Matrimonial Court. Photo compliments of Rob Abruzzese, Brooklyn Eagle.

News Briefs

Rochester NY Mediator Publishes Book

After a year of hard work, BJ Mann is thrilled to announce the launch of her new book: *A Better, Not Bitter Divorce: The Fair and Affordable Way to End Your Marriage.*

BJ says, "As mediators, we have a shared goal to help our clients with the emotional, legal, economic and parenting aspects of divorce. This book is a guide for clients, and includes detailed checklists, concise work sheets, and clear explanations."

Based on her 17 years of experience as a divorce mediator, BJ's book is a practical guide for anyone navigating the challenges of divorce It also reflects the collective wisdom of mediators to help clients create a better, not bitter, divorce experience. The book is available at Amazon.com



Brief Legal Update – APRIL 2018:

• The presumptive child support formula has been recently updated and applies to the first \$148,000 of combined parental income.

• The presumptive maintenance formula, previously updated, applies to the payor's income up to \$184,000. Those figures are from new versions of forms UD-8(2) and (3).

• While the new Federal Tax Law has altered the parties' ability to claim dependents, mediators may not want to eliminate dependency conversations from their mediation sessions. Only one parent may designate a given child as a dependent, and this designation still has child tax credit implications.

NYSCDM Seeks Speakers for Events and Webinars

Would you like to speak at an upcoming webinar or event? Have you recently heard a speaker who would provide important and valuable information for our members?

Just let us know. We are currently seeking speakers for the:

- 2018 Upstate Symposium (September)
- 2018 Downstate Symposium (December, NYC)
- Webinars throughout 2018 & 2019

<u>Please click on this link</u> and fill out the form giving us as much information as possible. Feel free to share this link with other potential speakers. The respective committees will review the submissions and contact potential speakers directly.

> <u>Register to speak</u> at an upcoming NYSCDM event or webinar

Heister Con't from Page 1

Jack began his mediation career when a friend, who was a busy family therapist, shared that many of his divorcing clients could not find a mediation alternative to litigation. In 1981, Jack completed the 40 hour divorce mediation training run by John Haynes and O.J. Coogler, at a center in the Carolinas.

"At the time, there was not a single book in the library on mediation," Jack says, "and there certainly was no Internet with which to connect to other mediators and their ideas. Even the book "Getting to YES" by Roger Fisher and William Ury had not been published. "

John Haynes, who was on faculty at SUNY Stony Brook, subsequently mentored Jack via 7:00 a.m. calls every Friday. Also early on, Jack engaged with local attorneys, who would coach him on how to structure Memorandums of Understanding (MOUs).

Trainer and Mediator

Jack began his practice in earnest, and started training mediators and hiring some of them to work with him. At the peak, he had about a dozen mediators in his organization. Most of their business was divorce mediation, but they also mediated church, school, and some business conflicts.

A case Jack remains proud to have been involved with as a mediator is one with the Rochester Museum and Science Center, a few decades ago. The federal government had



A Happy Cup of Tea



Uncertain Future

decreed that museums must return native artifacts to tribes. With this local museum and nearby tribes, he mediated a truce that burial items would be returned to their respective tribes, but that sacred items could be maintained and cared for in the museum, yet borrowed as desired for tribal events.

More About Jack

• Jack started his education at Syracuse University on an Arts scholarship, then moved into Liberal Arts, and finished with a M. Div. from Yale Divinity School.

- He has sold many paintings through local galleries for years.
- Jack has a total of six children/stepchildren and twelve grandchildren.
- He admits he is a packrat, and has a scrapbook with 77 articles on his involvement in mediation published over the years in local newspapers and other outlets.
- Each year since 1962 he has painted a Christmas card for sending out, and he still has every one!

Trish Blake-Jones is the owner of Blake-Jones Mediation, Inc., where she mediates divorce, family and business conflict. Trish also is a certified Mediator with the Center for Dispute Settlement in Rochester and Canandaigua, regularly mediating courtreferred custody and visitation cases, small claims and community disputes.



35th Anniversary Conference Con't from Page 4



(L-R) Renee LaPoint, Will Wiesner, Candi Fulop, Lauren Abramson, Don Boice and Mark Josephson.



(L-R) Clare Piro and Michael Kalil.



(L-R) Julie Mersereau and Kris Jenks.



(L-R) Chris Sorensen, June Jacobson, Chuck Newman, Michael Henry.



Judge Richard Dollinger.



(L-R) Deb Hope Wayne and Will Wiesner.

More photos can be found online by clicking here.

35th Anniversary Conference Con't from Page 9



(L-R) Edward Preato and David Filer.



(L-R) Joni Linker, Stephanie Linker, Ada Hasloecher and Deb Kaminetzky.



(L-R) Amy Reinstein-Augenstein and Sarah Samuels.



(L-R) Joann Feld, Jo Brody, Dan Burns, Robyn Weisman and Ken Neumann.



(L-R) Loretta Miraglia and Adrienne Rothstein Grace.



(L-R)Dan Burns and Mark Josephson..

Unmarried and the Family Court Process: Mediating with Future Filings in Mind

By Lara Traum, Esq

Divorce materializes within families of various shapes and sizes. As mediators, we are no strangers to this. Parties turn to us with a plethora of non-traditional family trees featuring blended dynamics involving: children and stepchildren, minors and the college-bound, special needs siblings, and fiercely independent teenagers.

As mediators, we know to approach these dynamics with sensitivity and ingenuity, helping each family establish tailor-made arrangements that suit their specific needs. However, while the creative solutions and linguistic nuances may be unique, procedural logistics rarely differ. We can count on the reliable benchmarks that conclude each divorce mediation process: a thoughtfully drafted MOU and/or Separation Agreement, an attorney-reviewed Separation Agreement, the formal execution of it, and the uncontested divorce filing process. With repetitive ease, we manage our clients' expectations. We highlight what an agreement must include. We clarify where the laws are rigid and where they are flexible. We refer them to attorneys. We explain the enforceability of their Separation Agreements. We note the uncontested filings to come. The laws and processes are familiar, routine, and easy for us, as mediators, to explain.

But how do we help unmarried couples? What processes protect those clients who are not pursuing a divorce, but who still need enforceable agreements to govern their parenting and financial arrangements? And how do we guide those who are no longer married but need to modify the terms of their previous agreements and ensure that their modifications are recognized by the New York State Court System?

Parenting agreements, support agreements, and modification agreements for unmarried parties fall under the jurisdiction of the New York State Family Court System. While attorneys may be best suited to expand upon the legal process in depth, all mediators can help explain some of the Family Court logistics that might follow clients' mediation process. Doing so may help manage the clients' expectations about the journey to come, as well as alleviate future tension and stress.

There are 4 key steps that parties should follow after they have fully executed a finalized parenting, support, or modification agreement:

1. The parties should jointly decide which of them will be proceeding as a "Petitioner" and which of them will be proceeding as a "Respondent" in Family Court. Just as the titles of "Plaintiff" and "Defendant" do not have particularly meaningful import in Supreme Court, identifying a "Petitioner" and "Respondent" for the purposes of a Family Court filing process is a mere procedural necessity. That being said, the terms are still loaded for some individuals, and a brief conversation about the nomenclature in a mediated setting can help mitigate any negative associations with either title.



Lara Traum is a lawyer and mediator with The Law Firm and Mediation Practice of Alla Roytberg, PC., offering assistance in prenuptial, postnuptial, matrimonial, real estate, and trust and estate matters. Lara received her Juris Doctorate from the Benjamin N. Cardozo School of Law cum laude, with a Concentration in Family and Matrimonial Law and a Jacob Burns Medal for Scholastic Achievement.

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Unmarried Con't from Page 11

2. The party proceeding as the Petitioner will need to file a "Petition for Custody", "Petition for Child Support", or a "Modification Petition" in the local Family Court. The Petitioner can file this petition with the assistance of a disinterested lawyer, or pro se. (The Family Court system is accustomed to pro se filings). Notably, unlike in Supreme Court where all issues pertaining to a given case are considered together, the Family Court compartmentalizes topics by subject matter. Where an unmarried couple has a parenting agreement and a child support agreement, for example, the Petitioner will need to separately commence two Family Court actions by filing a "Petition for Custody" in order to commence a custody action and a "Petition for Child Support" in order to commence a child support action.

3. Once the Petitioner has filed the petition(s), the Petitioner will receive a signed copy of each petition with a return date, summoning both the Petitioner and the Respondent to appear in court. The Petitioner is then responsible for having the Respondent served with the petition and summons, and both parties must appear in court on the return date. 4. Lastly, the parties will jointly appear before a

4. Lastly, the parties will jointly appear before a judge or referee in Family Court. At that appearance, the parties will have the opportunity to submit their previously executed agreement(s) to their judge or referee, orally confirm that they both fully consent to the terms of the agreement, and request that the Court issue a final order incorporating the terms of that agreement. The judge or referee will often provide that signed order on the same day, or shortly thereafter.

While the Uncontested Divorce process proceeds on paper, parties involved with Family Court appear before judges and referees in person. This often increases parties' levels of uncertainty, anxiety, and tension. By being aware of the Family Court process, mediators can use their empathic expertise to help reduce the stress that surrounds Family Court filing and appearance logistics. The benefits of mediation need not be limited to matters of substance. Preparing parties for the legal process is equally powerful.

Please Update Your Find-A-Mediator Profile on the Council Website

One of the most visited pages on the Council's website is the Find-A-Mediator Directory. As a member, a profile is included in your membership and is a valuable marketing tool working 24/7 on your behalf promoting your divorce mediation practice. Recently, I noticed that many members have not yet updated their profiles with their profile photo, address, phone number, link to website, bio, credentials and more.

To optimize your chances to attract new clients, I strongly encourage you to take five or ten minutes to update your Find-A-Mediator profile. Just log into the member portion of the website using the link below. Your username is your email address and your password is whatever you designated it to be. If you forgot, you can reset the password at any time using the link below. (To set up your password, <u>click here</u>. To log in, <u>click here</u>.)

While you are logged in, take some time to learn about the Member Portion of the website by taking the virtual tour I created for you. Click on Part 1 then Part 2.

As always, feel free to contact me with your comments, suggestions and questions.

Patty Murray, Executive Director director@nysmediate.org

The New Tax Law: It's Impact on Divorce and Children

Tax Tidbits By Mark A. Josephson, Esq., CPA, CFP, CFE, CGMA

The Tax Cuts and Jobs Act created numerous tax law changes that will significantly impact divorcing couples. The changes will create new challenges for mediators when negotiating and drafting divorce agreements starting in 2018. Mediators will need to pay close attention to these changes so they can help their clients navigate the rules and determine the best strategies for their clients to produce the most beneficial tax treatment. This article will address some of these changes to be aware of for divorcing couples with children.

Dependent Children

The general dependency rule for parents who are divorced, legally separated, or who lived apart for the last six months of the year, is that the parent with "custody" of the child for the greater portion of the year is entitled to claim the child as long as the child is under 19, or a full-time student under age 24.

Custody for purposes of determining who is a dependent must be evidenced by a written separation agreement or divorce or separation judgment, regardless of who has physical custody. If legal custody is not specified, or if there is joint custody, the parent who has physical custody for the greater part of the year will be deemed the custodial parent. If the child resides with each parent for an equal number of nights throughout the year, there is a tie-breaker rule which treats the parent with the higher adjusted gross income as the custodial parent.

The rules for determining who qualifies as a dependent have not been changed by the Tax Act, but the related tax exemption for claiming the dependent has been eliminated. In 2017, the parent entitled to claim a child as a dependent was able to claim an exemption of \$4,050 per child (subject to certain income limitations). In 2018, the tax exemption for children will no longer exist.

Head of Household Status

The rules for claiming head of household (HOH) status have not changed, however, there have been changes in the tax rates and brackets that will reduce the tax advantage for higherincome earners. Under the old law, the tax rate and bracket structure for HOH filers produced a tax benefit for all tax brackets, when compared to the rates and tax brackets



Single		Head of Hous	Head of Household		
10%	\$0-\$9,525	10%	\$0-\$13,600		
12%	\$9,526-\$38,700	12%	\$13,601-\$51,800		
22%	\$38,701-\$82,500	22%	\$51,801-\$82,500		
24%	\$82,501-\$157,500	24%	\$82,501-\$157,500		
32%	\$157,500-\$200,000	32%	\$157,501-\$200,000		
35%	\$200,000-\$500,000	35%	\$200,001-\$500,000		
37%	\$500,001+	37%	\$500,001+		
2018 Under (Did Law				
Single		Head of Hous	Head of Household		
10%	\$0-\$9,525	10%	\$0-\$13,600		
15%	\$9,526-\$38,700	15%	\$13,601-\$51,850		
25%	\$38,701-\$93,700	25%	\$51,851-\$133,850		
28%	\$93,701-\$195,450	28%	\$133,851-\$216,700		
33%	\$195,451-\$424,950	33%	\$216,701-\$424,950		
35%	\$424,951-\$426,700	35%	\$424,951-\$453,350		

applicable to single filers. Under the new law, with the exception of the three lowest brackets, the tax rates are the same for single filers as they are for HOH filers. The charts below show the HOH tax rates and tax brackets in comparison to the single filing status for 2018, under the new law, and "as if" the old law was still applicable.

Tax Tidbits: Filing Jointly vs. Separately

Tax Credits and Deductions

In, 2018, the parent eligible to claim a child as a dependent may also be entitled to certain tax credits and deductions. [In 2017, a child tax credit of \$1,000 per child was available for qualifying children under the age of 17, as long as the parent's income did not exceed certain thresholds. The child credit would start to phase out when income exceeded \$75,000 for single individuals or heads of households, \$110,000 for married individuals filing joint returns, and \$55,000 for married individuals filing separate returns.]

For 2018, the child tax credit has been significantly expanded. The credit has been increased to \$2,000 per child and the income limitations have been increased. For 2018, a single, head of household, or married filing separate filer will receive the full credit if their income is under \$200,000. They will receive a partial credit if their income is between \$200,000 and \$240,000. Married individuals filing joint will receive a full credit if their income is under \$400,000. They will receive a partial credit if their income is between 400,000 and \$440,000.

In 2018, there will also be a new \$500 credit available that will be applicable to children 17 or older as long as they meet the qualifications as a dependent. The same income phase-out thresholds will apply to this credit as for the child credit discussed above.

As was the case previously, it remains that you can only claim the child tax credit if you claim the child as a dependent. Accordingly, for a non-custodial parent to receive this benefit, the custodial parent must agree and assign that right. To do this, the non-custodial parent must file IRS tax form 8332 with their tax return in the years they are eligible to claim the dependent child in their tax filing.

There are various other credits and deductions related to dependents that have not been changed by the new law. For example, the child and dependent care credit may be available for a working parent who pays for qualified childcare expenses for children under the age of 13. This credit is only available to the custodial parent. Additionally, education tax incentives including the American Opportunity Credit, Lifetime Learning Credit, deduction for qualified tuition and related expenses, and deduction for student loan interest will still be available to those qualifying taxpayers with dependents.

Summary

The new tax law will significantly impact the decisions made by divorcing couples, and may affect the decisions made by couples under agreements made prior to the new law. Consideration should also be given to the state tax implication as states may not follow the federal tax law changes. Mediators should carefully review the new tax laws and, if necessary, advise their clients to consult a tax professional, to ensure agreements are made that will be the most tax advantageous under the rules.

For more information on the Tax Cuts and Jobs Act go to <u>https://</u> <u>www.gpo.gov/fdsys/pkg/CRPT-115hrpt466/pdf/CRPT-115hrpt466.pdf.</u> For more information regarding the Internal Revenue special rules for children of divorced or separated parents or parents who live apart reference, Federal Tax Regulations §1.152-4. Also refer to the Internal Revenue Service's Publication 501 (2017), Exemptions, Standard Deduction available at <u>https://www.irs.gov/pub/irs-pdf/</u> <u>p501.pdf</u>. Reference Form 8332 at <u>www.irs.gov/pub/irs-pdf/</u> <u>p501.pdf</u>. Reference Form 8332 at <u>www.irs.gov/pub/irs-pdf/</u> <u>p501.pdf</u>. Reference IRS publication 502 (2017) for more information on the Child Tax Credit at <u>https://www.irs.gov/pub/irs-pdf/</u> <u>Reference IRS publication 502 (2017) for more information on Child</u> and Dependent Care Credits <u>https://www.irs.gov/pub/irs-pdf/</u> <u>p503.pdf</u>. Reference IRS Publication 970 for Tax Benefits for Education <u>https://www.irs.gov/pub/irs-pdf/p970.pdf</u>.



Mark A. Josephson, Esq., CPA, CFP, CFE, CGMA is a founder and senior partner of Murray & Josephson, CPAs, LLC. Mark received his bachelor's degree in Accounting and Finance from Boston University and is also a graduate of New York Law School. He is a member of the bar in the states of New York, New Jersey and Florida. He is the Past President of the New York State Council on Divorce Mediation. Mark assists lawyers, mediators and collaborators with business, tax and accounting advice.

We Hope You Plan to Attend

Upstate Symposium Friday, September 21, 2018 Rochester

Downstate Symposium Saturday, December 8, 2018 NYC

MEDIATION AND CULTURE

By Deborah Hope Wayne, Esq.

"Loveless", "The Insult" and "Acrimony" – Three Films with Provocative Themes for Mediators

The arts bring us interesting variations of conflict in society. As a mediator, I am interested in how the conflict is revealed and the direction it takes. This past month, I watched several films that dealt with conflict spiraling out of control. For instance, the Russian film "Loveless," by Andrey Zvyagintsev, illustrates what happens when a couple allows the breakdown of their marriage to severely impact their child. The couple argues endlessly in the presence of the child leading to an unintended dramatic conclusion. When they are not arguing, they are on their cell phones or off trying to establish a new life. Throughout the film, the distractions of modern life interfere with family relationships.

A high conflict couple can easily fall into the trap of focusing on the past, using various distractions to deal with stress. Logic and reason fall by the wayside. The couples that come to us do not want to stay in such a conflict trap. Perhaps our work, at least to some degree, is self-selecting. Our clients want to resolve their conflict. Then again, many high conflict couples come to us presenting challenges to moving forward in a productive way. Most experienced mediators have been able to work successfully with high conflict couples by staying future focused and by using the tools available to conflict resolvers. The critics' reviews of "Loveless" were overwhelmingly good. The subject matter is a difficult one and the plot reflects a contrast between an unhealthy, escalating conflict and the effective, childcentered methods used in mediation.

The "Insult" is a Lebanese drama directed by Ziad Doupiri. It was nominated for the Best Foreign Language Film and an Oscar (2017). Here we see the power of words, action and inaction and the problems that arise when the intention of the words, action or inaction are misinterpreted. An act or expression may not be intended to cause harm – and yet, the receiver may feel harmed. This brilliant film depicts how a relatively small incident regarding water flow from a pipe leads to national tension. The initial parties to the dispute feel disrespected. What begins as a minor dispute triggers deeply held sentiments. In this case, the sentiments are political. Each of the main characters was affected by a traumatic historical event in his youth. As the conflict escalates, various friends and family members attempt to have the disputants take a step back. Each character is unable or unwilling to see what is triggering the problem. We often deal with this issue in our mediations. When there is a lack of trust, it is truly challenging to rebuild enough trust to reach resolution. I highly recommend this thoughtprovoking film.

Finally, we have "Acrimony," by Tyler Perry. "Acrimony" certainly crosses the mediator's path. While I had high hopes that this American made movie might anchor this article, I was disappointed. In fact, I was not sure if I should include "Acrimony" in this article. (Interpret this with flexibility.) There are many lessons in the story and Taraji Henson is striking as the faithful wife standing by her husband. I am a fan of Taraji and that is what brought me to the theater. Before seeing the movie, I thought this story about acrimony might be fun (Yes, it's time for this mediator to take a break!), and all the meanings of acrimony in fact did set the stage for this drama. However, it is unfortunate and frustrating that the intended morality message is unclear. This talented actress and the mental issues she represents deserve better. To make matters worse, the courtroom scenes and the brief session with a mediator bring no meaningful relief to the characters and mischaracterize mediation. Well, I take solace at least in thinking that we as a professional community can all try to do better in addressing these types of issues.

I hope to use this column to share my views on the

intersection of art, culture and mediation. In the next column, I will share my thoughts on books that have influenced my work as a mediator.

It's a wrap!

Deborah



Director's Desk

By Patty Murray, NYSCDM Executive Director

Congratulations on 35 Years - Says Governor Cuomo!

Just before this year's Annual Conference, I walked over to the Capitol Complex in Albany with Board Directors Mark Josephson and Chuck Newman to meet Mary Kramer with Governor Cuomo's office (pictured below). We were honored to receive a special letter (below) from the Governor congratulating the Council on our 35th Anniversary. He recognized the Council and our members for achieving this milestone and for how our "quality of life initiatives and programs directly respond to the challenges of our everchanging world and make a positive difference in the daily lives of individuals and families."

I consider myself lucky to be working with all of you, and to share so many exciting and proud moments together. Thank you for allowing me to be part of this wonderful community.

