



The Citator

The official newsletter of the Paralegal Association of Central Ohio

Affiliate of the National Federation of Paralegal Associations
PACO • PO Box 15182 • Columbus OH 43215-0182 • 614/470.2000

SUMMER 2010

IN THIS ISSUE:

PACO Board Members	2
PACO Committees	3
Recent Event Photos.....	5-12
PACO Calendar	18
Notary Corner	21

For full table of contents, see page 4.



President's Letter

by Nell Chambers / president@pacoparalegals.org

Dear PACO membership:

Here we are in a new board year for PACO. We recently attended the officer installation at the Franklin Park Conservatory with Judge Stephen McIntosh, Franklin County Common Pleas Court Judge and CBA President. The event was well attended and everyone had a wonderful time. If you weren't there, we missed you! It seems like there has been so much going on lately; I just can't keep up. There are so many happy hours, CLEs, brown bags and the like. I have never seen PACO quite so busy!

I hope that PACO will continue to provide so many benefits to its members. Is there something you'd like to see? Is there something you'd like to do? Drop a line to any board member. We're always looking for new ideas that will interest the membership.

There is so much in the news lately, that it is hard to focus on any one event. I think the most fascinating story right now is the one regarding <http://www.wikileaks.org>. It is a bit frightening that anyone can so easily upload confidential documents for the world to see. Whether you're for or against the war, I believe all of us can agree that leaking any secrets while the war is still being fought is frightening for our troops who are still there. Instant media can be informative but it can also be quite dangerous.

What about leaks in the legal community? Do you work with outside vendors who have access to your evidence or client secrets? Do you have a confidentiality agreement with them? Have you ever thought that it is possible that a vendor employee could take your information and post it on the internet, destroying a client's secret recipe for some potion or completely ruining your court case?

And what about you? Have you been in the business so long that you sometimes forget that you're in public talking about the case you are working on? How do you know opposing counsel or their employees aren't in the booth next to you? I think the Wikileaks are timely and should make us all rethink what we say and do outside of the office. In fact, think about what we say inside our office. When I come to work, there are usually two or three people I don't know in the halls. I assume they work for my firm and are visiting from another office. What if they aren't? Be mindful of visitors and your words and actions.

Finally, when I look at the roster of members, it saddens me sometimes to see so many familiar names but that I haven't seen the familiar faces in so long. If you haven't been to a PACO event in a while (you know who you are!), I challenge you to try to attend a few in the upcoming months. I miss you and so do your fellow members!

Nell Chambers, Paralegal, Dinsmore & Shohl LLP, PACO President

PACO
BOARD MEMBERS
2010-11

President

Nell Chambers
(614) 628-6917
president@pacoparalegals.org

*First Vice President/
Committee Coordinator*

Shelley Stevens
vp@pacoparalegals.org

*Second Vice President/
Membership Director*

Angela Assi
(614) 340-2066
membership@pacoparalegals.org

Secretary

Debbie Sekerak
(614) 857-1411
secretary@pacoparalegals.org

Treasurer

Vicki Babbert
(614) 462-2700
treasurer@pacoparalegals.org

NFPA Primary Representative

Tricia Mays
(614) 629-5710
nfpa@pacoparalegals.org

*Statewide Representative/
NFPA Secondary*

Kathy McGranahan
statewide@pacoparalegals.org

Public Relations Director

Mindi Schaefer
(614) 232-2413
pr@pacoparalegals.org

Director of Student Liaison

Stephanie Foster
(614) 283-6239
students@pacoparalegals.org

Parliamentarian

Renee Tomko
(614) 228-1541
bylaws@pacoparalegals.org

Editor

Garth W. Rowbotham
614-792-2623
editor@pacoparalegals.org

Letter From the Editor

by Garth W. Rowbotham / editor@pacoparalegals.org

Dear PACO Members, Sustaining Members, and Friends:

Summer is typically the time when folks seem to place a lot of their indoor activities such as reading, academics and video entertainment on hold; and concentrate on vacations, reunions, picnics, endless yard work, and the like. A lot of the seasonal attributes to our schedule, especially the ones pertaining to the “educational furloughs”, have been passed down from prior generations, which date back to our previous agrarian economy. I can truly say though, that this societal tradition of “backing off” has not applied to PACO’s schedule this Summer. Parsing through the multitudes of photographs from the numerous events held by our Association during the last three months gives testimony to the fact that PACO neither sleeps nor slumbers during the summer. (It seems like PACO didn’t even take a coffee break.)

In this Issue, we are reporting on the well attended, successful Paralegal Day / Makeover event; the PACO Awards, and the well-received Pro Bono initiatives in Dublin, Hilliard and Columbus. The Board Installation Ceremony in July, which took place at the picturesque Franklin Park Conservatory, will also be covered in this issue.

We have a report by Mindi Schaefer, on her experience in preparing and taking the Ohio State Bar Association Paralegal Certification Exam. In that light, I believe Certification provides an avenue for further advancement, recognition and respect for the paralegal profession and thus, there should be a greater emphasis on reporting the efforts and accomplishments of those individuals in the Certification Program.

Our Sustaining Members made many of the events in this Issue possible. Moreover, they are a major contributor to our professional learning base, through their various seminars, and by their submissions to PACO’s publications. Thanks again, Sustaining Members, for all for your past, present and future support!

We would certainly like to hear from you, the reader, in the form of article submissions, comments, or better yet, by joining the Newsletter Team. Your input is always appreciated, and essential. Feel free to email the Publications Committee any time, at editor@pacoparalegals.org for that input.

Best regards,

Garth W. Rowbotham, PACO Editor

Disclaimer

The Citator welcomes comments and expressions of views from PACO members and other readers. Such submissions should be marked "Letter to the Editor" and sent to the Editor at editor@pacoparalegals.org. Also note that any written and electronic materials, documents, letters, E-mails, notes and memos submitted to the Editor of *The Citator* become the property of *The Citator* and are subject to publication. Names and contact information may be published unless the submitter specifically requests anonymity at the time of submission. Articles express the authors' views and are not necessarily those of the Board of Directors or Association. Articles may not be reprinted without the express permission of the author.

Article Submission Information

Do you have
a story idea for an
upcoming issue of
The Citator?
E-mail us!

Send your idea to:
editor@pacoparalegals.org.
The deadline for the Fall
issue of The Citator is:
November 15, 2010

PACO COMMITTEES 2010-11

Advisory

Nell Chambers

advisory@pacoparalegals.org

Bylaws

Renee Tomko

bylaws@pacoparalegals.org

Continuing Legal Education

Lauren Prohaska & Kristen Tarini

cle@pacoparalegals.org

Elections

Katie Essex

kessex@hahnlaw.com

Job Bank

Bridgett Klingbeil

jobbank@pacoparalegals.org

Mentoring

Mindi Schaefer

mentor@pacoparalegals.org

Newsletter

Garth Rowbotham

editor@pacoparalegals.org

PESC

Renee Tomko

bylaws@pacoparalegals.org

Pro Bono

Teresa Scharf

probono@pacoparalegals.org

Program

Amanda Coleman

COLEMAA8@nationwide.com

Public Relations

Tricia Mays

pr@pacoparalegals.org

Student Liaison

Stephanie Foster

students@pacoparalegals.org

Website

Sarah Curran

webmaster@pacoparalegals.org

TABLE OF CONTENTS

5	PACO Board Installation Goes Green This Year, Via the Conservatory
7	Paralegal Day/Extreme Paralegal Makeover 2010 is a Notable Success
8	<i>Pro Bono</i> Committee
9	From Start to OSBA Paralegal Certification ... My Personal Journey
11	PACO Awards Photos
12	Key Evidence Seminar Photos
12	Lunch and Learn Plus
13	Columbus State Welcomes New Leader for Paralegals
14	Paralegal Regulation: Accreditation, Licensure, Certification
15	Don't Just Thank Your Boss, Only on Boss's Day
16	Dealing with the Challenges of State Nonprofit Compliance
18	PACO Event Calendar
19	A Practical Approach to Modified Carryover Basis after Federal Estate Tax Repeal
21	Notary Corner: Common Documents Requiring Caution!

PACO Board Installation *Goes Green* This Year, Via the Conservatory



by Mindi Schaefer

Announcing the 2010 – 2011 PACO Executive Board Members...

July 1 marked the beginning of the new Paralegal Association of Central Ohio fiscal term as well as the official start date for the newest Executive Board. The installation ceremony of the new Executive Board was held at the Franklin Park Conservatory on July 22, 2010. The Honorable Judge Stephen McIntosh of the Franklin County Common Pleas Court presided over the ceremony with the passing of the torch from the previous Executive Board to the newest Executive Board.

All Executive Board Members are elected by the PACO membership to represent the best interests of the organization and promote the organization in a positive manner. However, no one Board Member can do his or her job alone. It takes the support of the entire membership to push an organization to the highest point of success.

All PACO members are encouraged to contact the Executive Board Members to discuss ideas for future events, membership questions, newsletter article submissions, etc. as we move forward in this new term. Your support is necessary and appreciated.

The 2010 – 2011 PACO Executive Board Members are:

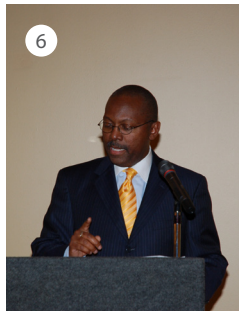
Nell Chambers, President
 Angela Assi, 1st Vice President
 Shelley Stevens, 2nd Vice President
 Debbie Sekerak, Secretary
 Vicki Babbert, Treasurer
 Renee Tomko, Parliamentarian
 Tricia Mays, NFPA Primary Rep.
 Kathy McGranahan, Statewide Rep.
 and NFPA Secondary Rep.
 Mindi Schaefer, PR Director
 Garth Rowbotham, Editor
 Stephanie Foster, Student Liaison



Captions

- 1 - Key Evidence Representatives and Installation Ceremony Sponsors - David Hasman and Todd Gazvoda (Left to Right)
- 2 - Members and guests gathered at the Franklin Park Conservatory reception room to socialize before the Installation Ceremony.
- 3 - At left: Members Niki Willis and Karen Stone, volunteers for the event.
- 4 - PACO President Nell Chambers, Installation Ceremony Emcee Katie Essex, and NFPA Representative Tricia Mays (Left to Right)

more photos on next page...



Captions

5 - Nell Chambers, the 2010 - 2011 PACO President, receives the Gavel from Judge Stephen McIntosh, at the July 22 Swearing-In Ceremony for the new PACO Executive Board.

6 - The Honorable Stephen McIntosh, of the Franklin County Common Pleas Court, addresses the attendees of the event.

7 - Nell Chambers, President and Hon. Stephen McIntosh.

8 - New Officers are sworn in for the 2010 – 2011 year: (from left): Judge Stephen McIntosh (Common Pleas Court), presiding; Jill Snitcher McQuain (CBA Asst. Exec. Director); Kathy McGranahan (Statewide Rep. And NFPA Secondary Rep.) Angela Assi (2nd V.P./ Membership Director); Renee Tomko (Parliamentarian); Nell Chambers (President); Debbie Sekerak (Secretary); Mindi Schaefer (Public Relations); Stephanie Foster (Student Liaison); Tricia Mays (NFPA Primary Representative); Vicki Babbert (Treasurer); Shelley Stevens (1st Vice President); Garth Rowbotham (Editor)

Paralegal Day/Extreme Paralegal Makeover 2010 is a Notable Success

by Mindi Schaefer

Tricia Mays, Public Relations Director for PACO, and a paralegal at the law firm of Dinsmore & Shohl, LLP, Mindi Schaefer, Co-Chair of Paralegal Day Committee, and a paralegal at the law firm of Reminger Co., L.P.A., and Nell Chambers, President for PACO, Co-Chair of Paralegal Day Committee, and a paralegal at the law firm of Dinsmore & Shohl, LLP, along with the Paralegal Day Committee, organized an all day event at the Columbus Bar Association ("CBA") on Monday, May 17, 2010. The morning started with registration and breakfast. After registration, there were three CLE breakout sessions regarding 2003 Microsoft Office products, Best Case bankruptcy software, Investigative Techniques, Probate and Estate accounts, as well as Interviewing Techniques and Makeup and Dress Presentations.

During their lunch, they gave out Milestone Service Awards to many paralegals in their organization. The Honorable Kimberly S. Cocroft was the speaker and she explained how important paralegals are to the legal profession. Judge Cocroft explained that as a young Associate coming to a law firm for the first time, she was met quickly by two of the firm's paralegals, who stepped in to guide and assist her. She appreciates the hard work that paralegals do and reminds them to find someone in their firm who will advocate for them so that their skills are utilized to full capacity. Judge Cocroft is running for election this fall for the Franklin County Common Pleas Court seat she was appointed to last year.

The afternoon continued with more CLE breakout sessions regarding social Networking, Resume Writing, Forensic Experts, CT Summation, Landlord-Tenant issues and Taxes and the Decedent's Estate. On hand

was a representative from the Ohio Secretary of State's office to explain issues they see with completing their forms. During the event, vendors and PACO held numerous raffles. There were so many prizes awarded, no tally could be made. PACO obtained their raffle prizes through donations from various local stores, such as restaurants, The Blue Jackets, Columbus Clippers, OSU and the Chiller.

The program ended with a Happy Hour, with the event raising over \$4000, prior to expenses. That money will go to Paralegal Student Scholarships and also to PACO members who wish to obtain Paralegal Certification through the Ohio State Bar Association ("OSBA"), or PACO's affiliate, The National Federation of Paralegal Associations (NFPA). To see the many wonderful sustaining members that helped make this event a success through their donations, please visit the PACO Sustaining Members webpage.



Pictured are the present and past presidents of PACO with Judge Cocroft. From left to right, Amanda S. Coleman, M.S. (2005-2008), paralegal at Nationwide Insurance, Nell Chambers (2004-2005, 2009-2010 and incumbent), paralegal at Dinsmore & Shohl, LLP, Judge Cocroft, Catherine Hawes (2008-2009), paralegal at Lane, Alton & Horst, LLP, and Katie Essex (2001-2004), paralegal at Hahn, Loeser & Parks, LLP. Not present at time of photo is Trina S. Hayes (2009 Interim President), paralegal at Red Roof Inns.



Above: Gayle Absi, of ABSI Technology, Ltd., (standing) reviews key issues that may arise using CT Summation's iBlaze® case software, to a class during the Paralegal Makeover event in May.

Left: The Honorable Kimberly S. Cocroft, Franklin County Common Pleas Court, was the Speaker at Paralegal Day 2010.

Pro Bono Committee

by Teresa Scharf, Chair

The Pro Bono Committee of the Paralegal Association of Central Ohio has been quite busy in recent months, conducting Wills Clinics in Hilliard and Dublin, and more recently at an inner-city community center in Columbus.

To enhance our efforts, PACO has now collaborated with the Legal Aid Society of Columbus ("LASC"), led by Marcia Palof, in order to reach and provide legal services to more people who do not have the means to seek private legal counsel independently. This broadens our ability to extend our services exponentially.

By joining forces, PACO also has greater resources and opportunities through LASC. Soon, a training class will be offered to paralegals and attorneys who wish to volunteer at our Wills Clinics. Courses will earn CLEs for all who attend. Furthermore, because of LASC's oversight of PACO's *pro bono* efforts, attorneys who participate in our Clinics are now covered under LASC's malpractice insurance policy. That indeed is good news!

On July 20, 2010, Marcia Palof and I were invited to speak at a state-wide meeting of Service Coordinators for senior citizen residential communities across the state. As a result, we have received an overwhelming number of requests to conduct Wills Clinics at facilities across the region! More details will follow, but we are confirmed to provide Wills Clinics in August, September, and October, 2010, and January and February 2011! The need is great, and the more volunteers we have, the more we can do! We have even been asked to conduct Wills Clinics out of our area, so I am have contacted other paralegal associations in the state to encourage expansion of these services.

If you would like to participate in any of these *pro bono* activities and/or would like more information, please send an e-mail to me at probono@pacoparalegals.org.

Photos

As you can see in these snapshots (at right), the Pro Bono Committee has been busy this Summer, hosting Wills Clinics in Hilliard, Dublin, and at an inner city Community Center.



From Start to OSBA Paralegal Certification . . . My Personal Journey

by *Mindi Schaefer*

In September 2009, I made the decision to sit for the 2010 OSBA Paralegal Certification Exam the following May. With eight short months before the Exam, a game plan for studying and preparing for the Exam was critical to ensure I covered the required areas of the Exam. Since my best friend, Erica Smith-Forth (a fellow paralegal in Dayton), was also sitting for the Exam, we formed our own mini study group. Erica and I started by splitting up and summarizing the various Rules such as Civil Procedure, Evidence, Criminal Procedure, and Professional Conduct.

On top of summarizing the Rules, I also spoke with several OSBA Certified Paralegals about the application process and actual Exam. The criteria for eligibility were very straight forward and in my opinion, encompassing enough to allow any paralegal, regardless of education and experience, to sit. In the electronic time we live in, the application process was fast and straightforward. I'm sure most of those who took the Exam at least once during this process spoke to or emailed Melissa Quick - The OSBA Paralegal Certification Guru! Whether questions about references or computer hick-ups, Melissa is a wonderful help through this process.

After months of studying the Rules, the time came for the Capital University Law School Paralegal Refresher Course in April 2010. The chipper Brandy Merryman had a great breakfast spread for all the paralegals to enjoy as a start to a very long day of presenters. Brandy made the Refresher Course process easy and stress free.

Several PACO members who were also sitting for the Exam participated in the day long Refresher Course. During this event, our PACO President Nell Chambers came up with a great idea... Columbus Paralegal Study Group! With six members strong, we met twice a week for the last two weeks leading up to the Exam at Panera Bread in Grandview. From sharing work experiences in our various fields to reviewing the packet of information from the Refresher Course, we studied together for several hours each night of the study group.

When May 1 rolled around, the tension was building because the unknown of the Exam was about to be revealed. The clock struck 10:00 a.m. and the Exam began. With three hours to complete the Exam, I am sure everyone had a strategy on where to start whether with their respective specialty areas or the general exam. Personally, I started with my specialty areas of Torts & Personal Injury and Criminal. With a background in litigation, I was fairly confident about the general section of the Exam.

After an hour and half, I was complete and knowing myself it was not wise to review my answers. I truly believe in going with my gut. The relief of the Exam being over soon set in and the "after party" at Spagio with my study group was a great ending to a long morning.

While I knew it would take several weeks to get my results, the wait was agonizing. You go over and over the questions and your responses. Did I pick the right answer? Should I have chose A not B? One definitely begins to second guess.

One night after my workout at the gym, I picked up my Blackberry to find a frantic, all caps email from Nell telling me and our fellow study group members to check the OSBA website to find our results as they had posted a day earlier than we had thought initially. Of course, I instantly tried to reach Nell who manages to not be picking up her phone! Since I could not remember my OSBA website password, I drove back downtown, ran (literally) to my office, frightened the cleaning crew and pulled up my account. I will admit, at first, I could not figure out whether or not I passed. After I managed to calm down and simply scroll down the page, I saw the word "Passed" and was completely thrilled.

Of course, then the phone calls and emails started flying back and forth with fellow study group members, friends, co-workers, and my attorneys. I was so excited I almost forgot that I had left the gym looking like a mess! Because I fully believe one must celebrate their accomplishments, I printed my results page, taped it to my office door, and decorated the rest of the door with bright yellow streamers.

Congratulations!

PACO Members of the 2010 Class of OSBA Certified Paralegals:

Linda T. Brown, State of Ohio - Auditor of State

Nell B. Chambers, Dinsmore & Shohl, LLP

Michelle Lacy, Weltman Weinberg & Reis, Co., LPA

Tricia Mays, Dinsmore & Shohl, LLP

Rebecca A. Pace, Vorys Sater Seymour & Pease LLP

Mindi L. Schaefer, Reminger, Co. LPA

Thank you to the PACO Members of Previous Classes of OSBA Certified Paralegals who paved the way:

Fairy Burnell, Brenda Cleveland, Pam Geiser-Danley, Lynn Hardesty, Rebecca Kemper, Barbara Kempton, Barry Kiser
Christine Lowe, Lizabeth Russell, Deborah Sekerak, Robert Skidmore, Nadine Valco, Rhonda Williams Wallace

Thank you to the PACO Members of the OSBA Certified Paralegal Exam Committee for their hard work:

Katie Essex, Barry Kiser, Kathy McGranahan

After the Exam and results posting, chatter about PACO putting a study group together started. Having said that... this is the official announcement of

PACO'S OSBA PARALEGAL CERTIFICATION EXAM STUDY GROUP, AND, PACO'S OSBA PARALEGAL CERTIFICATION EXAM SCHOLARSHIPS!

As the Study Group Chair, I will put together a group of current OSBA Certified Paralegals and future OSBA Certified Paralegals to study and prepare for the 2011 OSBA Paralegal Certification Exam. The Group will start in September with additional details to be sent to the membership prior to.

PACO is also going to offer three \$250.00 scholarships for paralegals wishing to apply for the 2011 OSBA Paralegal Certification Exam. The specifics of the scholarships will be posted to the membership prior to the OSBA Paralegal Certification Exam application process.



Recipients of the OSBA Paralegal Certification included (from left); Linda Brown; Mindi Schaefer; Nell Chambers and Tricia Mays.



Nell Chambers, PACO President, receives the OSBA Paralegal Certification from OSBA staff.



Linda Brown receives her Certificate for completing the OSBA Paralegal Certification Exam in July.



Mindi Schaefer is congratulated by the Ohio State Bar Association for completing the Paralegal Certification Exam.



Tricia Mays receives her Paralegal Certification from OSBA officials.

PACO Awards



Members of the Public Relations Committee included, from left: Tricia Mays, Chair; Kristin Kenney, of Clicks Documents; Nell Chambers; Garth Rowbotham; Lee Martin, of Robson Forensics; Karen Stone and Mindi Schaefer.



Members of the Pro Bono Committee recognized include, from the left: Teresa Scharf, Committee Chair; Mindi Schaefer; Nell Chambers; Karen Stone; Tricia Mays; Kay Metz, and Barry Kiser.



Members of the PESC/Advisory Board include, from left: Renee Tomko, Chair; Sonia Lowe; Beth Leyda; Amanda Coleman; Katie Essex and Kathy McGranahan.



Program Committee members, from the left, Amanda Coleman, Chair; and Nicki Willis receive Certificates of Appreciation from Kristin Gordon, at right.



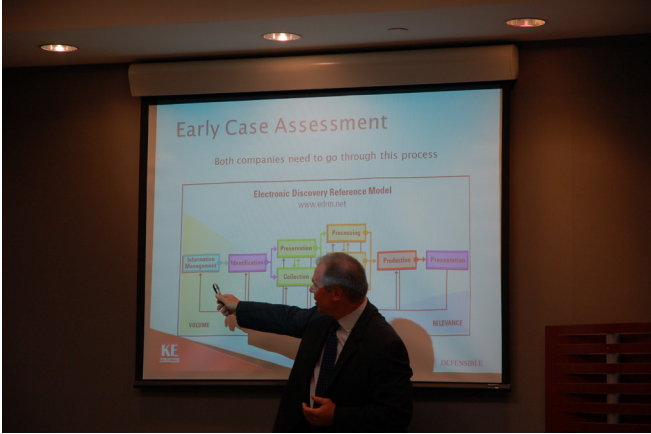
From left: Program Chair, Kristin Tarini and Co-Chair, Lauren Prohaska. At right, Katie Essex, Election Committee Chair, and member of the Advisory, PESC, and Mentoring Committee.



PACO Awards of Appreciation to Sustaining Members, from the left are: Corie Bix, Fraley Cooper; Angela Assi, Columbus Bar; Scott Thompson, Spectrum Reporting; Kristin Kinney, Clicks; Brandy Merryman, Capital Law School Paralegal Program; Nick Noland, Robert Half; Lee Martin, Robson Forensics; Gina Schultz, National Corporate Research; Mary Beth Schmidt, Gnoesis Group; Lois Colley, Colley Intelligence International. Other Sustaining Members can be seen at our website.



PACO Outstanding Member Awards, from left: Nell Chambers, Paralegal of the Year, Dinsmore & Shohl; Amanda Coleman, Outstanding Member, Nationwide; Nicki Willis, Outstanding New Member; Tricia Mays, Outstanding Board Member; Mindi Schaefer, Outstanding Committee Chair, Reminger & Co.; Garth Rowbotham, Outstanding Committee Member.



Key Evidence Seminar

Key Evidence's Dave Porter, reviews the requisite steps for early case assessment, at July's seminar, which was filled to capacity.

Key Evidence's Representatives, (from left) Todd Gazvoda; David Hasman; Cheryl Frizzell and Dave Porter, sponsored an informative Lunch & Learn seminar in July.



LUNCH AND LEARN PLUS



Dean Boerger of Boerger Investigative Services, LLC is offering a FREE catered lunch and CLE credit on investigative topics to all PACO member law firms who utilize private investigators on their cases. The program allows the firm to select from a list of investigative topics that are of interest and use to their firm, such as fundamentals of white collar crime; data mining - internet research; locating witnesses, heirs and others. This would be all conducted in the comfort and convenience of your law office. The time frame is anticipated to be from 11:30 a.m. until 1:00 p.m. All topics are Power Point based presentations, with handouts and practical application to an active case, as appropriate.

Please contact Dean Boerger at (614) 481-0777 or email him at dean@boergerpi.com to schedule your FREE lunch and learn today!



COLUMBUS STATE

Welcomes New Leader for Paralegals

by Amanda S. Coleman, MS, Sr. Paralegal, Nationwide – Adjunct Faculty, Columbus State Community College

It is the beginning of a new era for students in the Paralegal Studies Program at Columbus State Community College, where Jonathan McCombs works diligently among neatly organized stacks of paper and textbooks.

McCombs, M.S.C.J., took the helm June 1st as the Chairperson of the college's Justice & Safety Department, a position that oversees four technologies, including the Paralegal Studies Associate's Degree and Post-Baccalaureate Certificate Programs. McCombs comes to Columbus State from Tri-County Technical College in South Carolina, armed with a fresh perspective on directives for paralegal students who choose the community college atmosphere.

Says McCombs, "I believe quality education comes from educators with current and practical experience, mixed with eager students who are ready to learn," when asked about his point of view as a professor and administrator.

His undergraduate degree is in Sociology with an emphasis on Criminal Justice, which he received from Clemson University. Additionally, he holds a Masters Degree in Criminal Justice from Troy University. Currently, he is working to complete an additional Masters Degree in International Relations.

While in his last position at Tri-County Technical College, McCombs was instrumental in implementing a Paralegal Studies Program, complete with American Bar Association approval. As Columbus State prepares for its on-site visit from the ABA in the coming year, McCombs is excited to take the Paralegal Studies Program through the necessary steps to maintain the school's ABA accreditation.

Once his feet are wet, McCombs has big plans for the program, including internship directives and distance learning initiatives. "Once we get through the ABA visit, it's time to move forward

with large-scale plans (for) the faculty and staff," McCombs says. "Of course, converting the program to semesters from quarters is no small task." Columbus State is working to convert, over the next 12-18 months.

For more information on the paralegal studies program at Columbus State, you can contact Mr. McCombs directly at: jmccombs@csc.edu.

Paralegal Regulation: Accreditation, Licensure, Certification

by Katharine L. Essex, Certified Paralegal



Regulation, any form of regulation, of the paralegal profession has long stirred controversy among paralegals and attorneys. Over the past many years, state legislatures, courts, paralegal associations, and state bar associations have attempted in some fashion to regulate the paralegal profession. Concerns about the unauthorized practice of law, protection of the public, minimum educational standards as well as obtaining respect and recognition for the paralegal profession have been discussed at length.

Exactly, what is the role of paralegals in the legal profession? Today, there is little question that the utilization of qualified paralegals in the delivery of legal services is an acceptable practice for law offices, corporate legal departments and other organizations with legal departments. Unfortunately, holding the title "Paralegal" is not the same from one entity to another. There is no consistency as to definition,

role, status, training, education, ethical guidelines, regulation or anything else from office to office, state to state, agency to agency nor any consistent standards of the profession for attorneys or the public.

Therefore, many states, paralegal associations, state bar associations, state legislatures or other entities have taken on the task of regulating the paralegal profession. There are basically three forms of regulation: accreditation, certification and licensure. Accreditation is a voluntary process wherein an agency or organization evaluates and recognizes a program of study as meeting predetermined qualifications or standards. Certification is another voluntary process by which a nongovernmental agency or association grants recognition to an individual, who has met certain predetermined qualifications specified by that agency or association. Such qualifications may include completion of an accredited program, successful completion of a qualifying examination and/or completion of a given amount of work experience. Licensure is a process by which an agency or branch of government grants permission to persons meeting predetermined qualifications to engage in a given occupation and/or use a particular title.

Ohio is no different than many other states that have attempted in some fashion to regulate the paralegal profession. However, Ohio has the support of the Ohio State Bar Association, which offers an OSBA Certified Paralegal program. This voluntary credentialing program for experienced paralegals in Ohio

requires a high level of substantial involvement in the profession. The program was developed through the work of the OSBA Paralegal Committee and OSBA staff members. The OSBA Certified Paralegal program has minimum eligibility requirements and one must successfully complete a written examination.

Over the years (and I do mean, years and years) of developing the OSBA Certified Paralegal program, many options of how to recognize an Ohio paralegal and/or how to regulate the profession were explored. While recognizing that paralegals play a very important role in the delivery of legal services, paralegals and attorneys developing the OSBA program relied on the use of objective standards, which measure the training, knowledge, experience and skills of a paralegal as a form of identifying highly qualified paralegal professionals. The OSBA voluntary credentialing program is not accreditation or licensure, but in some sense, it is a form of regulation. And, it appears to be working in the state of Ohio as there are currently 147 paralegals that have earned the distinct OSBA Certified Paralegal title.

Is the paralegal regulation debate over in Ohio? I do not think so. Concerns about the unauthorized practice of law, paralegal educational programs and obtaining respect and recognition for the paralegal profession will also be on-going. I encourage any paralegal to continually strive for professional growth, achievement and excellence.



Don't Just Thank Your Boss

Only on Boss's Day

by Colleen Mosley

As I complete my term on PACO's Governing Board as Statewide Representative/NFPA Secondary, I wanted to thank my firm for their support and encouragement. While taking pride in being a part of the Paralegal Profession, I also consider it an honor to be a part of the Lane, Alton & Horst Law Firm.

I truly appreciate the bosses to whom I am assigned, as well as the management team headed by Gregory Rankin. My supervising attorneys, Doug Schockman, James Lewis, and others, are not only viewed as mentors, but are also individuals who have become instrumental in shaping my career.

As the Statewide Rep, I was responsible for planning and carrying out the 2009 Fall Statewide Meeting, which meant organizing a committee, finding a location and selecting the speakers for the event. Subsequently, I went to my firm's Managing Partner, Mr. Rankin, about scheduling the Fall Meeting in the firm's hospitality suite. He immediately gave the go-ahead, and I additionally received his gracious support for the Statewide Meeting, including building parking passes as well.

As some of you may already know, the office temperatures are turned up or down on the weekend, depending on the time of the year. With the event being on a Saturday, my firm thoughtfully informed the property manager about the meeting time and location, so that they could adjust the temperature to a comfortable level.

Another duty of my Statewide Rep/NFPA Secondary role was to attend the National Federation of Paralegal Associations' (NFPA) Annual Conference to back-up the NFPA Primary Representative. When asking my firm for the time off to attend the Annual Conference in Portland, Oregon, I again received their full support to attend the nationally recognized event.

Often, we get so caught up in our hectic schedules, work pressures and deadlines, that we forget to take a moment to appreciate the people who have supported and encouraged us at work. Today, I am taking this opportunity to say "thank you" to my bosses, the Managing Partner and the entire Lane, Alton & Horst staff, for that support and encouragement. Thank you for recognizing that being an active

member of PACO is a vital part of a paralegal's professional growth and productivity! I could not have successfully fulfilled my Statewide Rep/NFPA Board role, without the support of the Lane, Alton & Horst Law Firm.

Dealing with the Challenges of State Nonprofit Compliance

by Ron Barrett

Paralegals with a strong corporate focus that are providing services mostly to for-profit clients often find that state **nonprofit** compliance requirements can be challenging and confusing. In addition to dealing with annual state nonprofit **corporate** compliance, there is a second component to state nonprofit compliance – the annual state nonprofit charitable solicitation registration. While some of the jargon and form names associated with these two types of compliance are similar and both take place at the office of the Secretary of State, it's important not to confuse the two to ensure nonprofits to meet all of their state compliance obligations.

Nonprofit State Corporate Compliance (“The Easy Part”)

To maintain good standing status in most states, nonprofits are required to file annual or periodic reports with the Secretary of State, just like their for-profit counterparts. Though the forms and procedures are *similar* in every state, there is very little uniformity in how states handle due dates, fees, signature requirements, filing methods (paper vs. online) and additional filing requirements of other state agencies.

Some states do not require nonprofits to file an annual report at all, while others require it for domestic nonprofits, but not foreign nonprofits (and vice-versa). Other states have biennial filing requirements rather than annual reporting and, in the case of New Hampshire, decennial (*every 5 years*) filing is required. Most states are sympathetic to the mission of nonprofits and either discount or eliminate the annual report filing



fee. Due dates vary and are based on mandated state deadlines, a nonprofit's fiscal year end, or when a nonprofit incorporated or qualified with the state. Though the forms used in most states are similar or the same for nonprofits, some states require a state-specific form. As for completing these forms, there is a lot of uniformity in the information that needs to be reported (officers, directors, etc.), but in a few states, financial information must also be reported.

Keeping up with the ever-changing requirements and differences from state to state in nonprofit state corporate compliance can be quite a challenge. Adding state nonprofit charitable solicitation registration compliance to the mix adds a further level of complexity for paralegals and compliance officers.

State Nonprofit Charitable Solicitation Registration (“The Not So Easy Part”)

The District of Columbia and 39 states currently require some form of charitable registration prior to any solicitation of charitable donations by a nonprofit organization. In addition to one time or annual registration, all of these states require filings in the form of an annual report, renewal, registration, update or some form of compliance filing to remain in good standing with the state charity bureau, usually a division of the Secretary of State or Office of the Attorney General. However, in some states, nonprofits are exempt from registration based on the type of charitable activity (*e.g. religious organizations, hospitals, educational institutions and small nonprofits*), but

(continued on next page)

Dealing with the Challenges of State Nonprofit Compliance, *continued*

by Ron Barrett

the requirements for exemption vary widely and, in some cases, require an application.

Ironically, some states exempt certain nonprofit organizations from the registration requirement, but then mandate the filing of an exemption application to do so, oftentimes requiring an annual filing to maintain the exemption. Furthermore, there are unusual exceptions, such as in Missouri where 501(c)(3) nonprofit organizations are not required to register and in Louisiana, where only charitable organizations that use a professional solicitor are required to register annually.

In a few states, the charitable solicitation registration requirements mandate that a charity also qualify to do business in the state and file the appropriate foreign qualification paperwork with the Corporations Division of the Secretary of State. In these states and in a handful of others, a registered agent is also required to fulfill charitable registration and compliance obligations. In order to maintain foreign qualification status in the states that require this, annual reports must be filed with the Secretary of State (see *"The Easy Part"* above).

Documents that must accompany annual charitable solicitation compliance filings usually include the nonprofit's Form 990 (IRS annual tax return), audited financial statements and/or state-specific financial reports. Documents that must be filed by nonprofit organizations with *initial* registrations (and sometimes annual registrations) can also include:

- articles and bylaws
- lists of officers and directors with

home addresses and phone numbers

- Form 990 and/or audited financial statements
- IRS Determination Letter and/or Application for Exemption (IRS Form 1023)
- fundraiser contracts and/or copies of direct-mail solicitations

Filing charitable registration and compliance documents can be done with a uniform form known as the **Unified Registration Statement** or URS. However, three states do not accept this form and many more require the use of state-specific forms for annual compliance. Online filing is available in a handful of states and is required in Colorado, Hawaii and New Mexico. Rhode Island requires all filings to be submitted on CD.

In some states, a licensing office handles charitable solicitation registration and compliance. For example, in Washington, D.C., a Basic Business License/Charitable Solicitation is required to be filed at the business licensing unit of the Department of Consumer and Regulatory Affairs (DCRA). The title of this filing is a misnomer...there is nothing "basic" about it. (A more appropriate name for this filing would be *"Complicated Business License"*.) The initial registration filing must include all of the following:

- Basic Business License Application
- Certificate of Occupancy
- DCRA Clean Hands Certification
- Office of Tax and Revenue Registration
- IRS Determination Letter
- The nonprofit's charter and bylaws
- URS purpose statement
- Certified resolution

- Itemized financial statement
- Fundraiser contracts
- Evidence of corporate qualification in D.C.

Of course fees, payment methods, due dates, signatures, required notarizations and a variety of other filing factors vary by state. Suffice it to say that nonprofit charitable registration compliance is not an easy task to fulfill or manage.

The Importance of Getting State Nonprofit Compliance Right

It is imperative that nonprofit organizations fulfill all state corporate and charitable compliance obligations in a timely manner. Compliance is not an option; it's the law, and noncompliance or late filings can be costly in many ways. Though penalties and late fees vary widely, the states are more uniformly aggressive in terms of enforcement. This is especially true when deceit or fraud is involved, which can result in penalties up to \$25,000, misdemeanor and felony criminal charges, and imprisonment. Also, with shrinking state budgets in many states, regulators are redoubling their enforcement and collection efforts.

As for corporate compliance, the monetary penalties in terms of late fees and interest are low in most states, but the more damaging consequences of noncompliance include:

- Loss of good standing and ability to conduct business in a state
- Suspension, revocation, and administrative dissolution
- Loss of right to use the nonprofit's name

(continued on next page)

PACO Events Calendar

September 2010

Sept 1: Paralegal CLE Series: Fundamentals of White Collar Crime. 12:30-1:30 at the CBA. (Come a half hour early to enjoy lunch while networking). Visit www.cbalaw.org/cle or call 221.4112 for more information.

Sept 9: Key Evidence Happy Hour Celebration, 5:00-8:00pm, Michael O'Toole's Restaurant & Bar, 89 E. Nationwide Blvd. (Bring an eDiscovery question on a note card for our eDiscovery specialist for a chance to win a special gift!)

Sept 15: PACO / LASC Pro Bono Wills Clinic, 5:30-8:00pm, Grovewood Place (4301 Stoner Drive, Grove City, Ohio 43123). Please contact Teresa Scharf, Pro Bono Committee Chair, for more information.

Sept 20: PACO General Membership Meeting, 12:00-1:00 P.M. Columbus Bar Association. Free lunch for the first 50 attendees.

October 2010

Oct 6: Paralegal CLE Series: Electronic Discovery. 12:30-1:30 at the CBA. (Come a half hour early to enjoy lunch while networking). Call 221.4112 or visit www.cbalaw.org/cle for more information.

Oct 18: PACO General Membership Meeting 12:00-1:00 P.M., Columbus Bar Association. Free lunch for the first fifty attendees.

November 2010

Nov 3: Paralegal CLE Series: Maximizing Efficiency – Retrieval and Review of Medical Records. 12:30-1:30 at the CBA. (Come a half hour early to enjoy lunch while networking). Visit www.cbalaw.org/cle or call 221.4112 for more information.

Nov 15: Supreme Court's Annual UPL Seminar Held at the Ohio Judicial Center at approximately 12:30 pm.

Nov 15: PACO General Membership Meeting 12:00-1:00 P.M., Columbus Bar Association. Free lunch for the first fifty attendees.

December 2010

Dec 1: Paralegal CLE Series: Litigation Support Software for Small and Medium Sized Cases. 12:30 – 1:30 at the CBA. (Come a half hour early to enjoy lunch while networking). Call 221.4112 or visit www.cbalaw.org/cle for more information.

PACO Holiday Event: Time and location to be determined.

 [Click here to download the Paralegal CLE Series program brochure](#)

Dealing with the Challenges of State Nonprofit Compliance, *continued*

by Ron Barrett

Charitable compliance penalties and late fees can be more onerous. Late fees are oftentimes hundreds of dollars and penalties for organizations that solicit charitable donations in a state without registering or renewing are sometimes thousands of dollars. The more damaging consequences of failing to register or meet compliance requirements include:

- Civil and criminal penalties
- Publicly announced cease and desist orders
- Forced return of charitable donations
- Taxation of all charitable donations received
- Loss of ability to raise funds in a state
- Loss of nonprofit or exempt status
- Criminal prosecution of officers and directors

In light of these consequences, what can a paralegal or compliance officer do to make sure both corporate and charitable state compliance requirements are met? The answer is to thoroughly research each applicable state's requirements or to outsource the responsibility to a service company like NCR that has the expertise to successfully guide you through the nonprofit minefield.

Ron Barrett is a Vice President of National Corporate Research, Ltd. ("NCR"), a leading provider of nationwide registered agent, corporate and secured transactions services. Feel free to contact Ron with any questions you have about state nonprofit compliance. He can be reached by phone at (800) 494-5225 extension 4755 or by e-mail: rbarrett@nationalcorp.com. For more information about NCR's services or to sign up for free e-mail updates on topics such as this, contact Gina Shultz at (866) 342-7307 or by e-mail: gshultz@nationalcorp.com.

A Practical Approach to Modified Carryover Basis after Federal Estate Tax Repeal

by Rebecca A. Pace, CPA, OSBACP

NBC's hit show "Law and Order" recently aired an episode with an unusual plot twist. In the story the children murdered their parents and timed it so they did not have to share their inheritance with the IRS.

On January 1 the Federal Estate Tax was repealed. Ohio Estate Tax has not changed. Anyone with more than \$338,333 in assets in Ohio will have to file an Ohio Estate Tax Return using the same rules as last year.

For 2009 Federal estate tax only applied to decedents with estates valued at \$3.5 million or more. Anything left to a surviving spouse passed tax-free. If not left to the spouse, everything over \$3.5 million was subject to a 55% tax rate.

For Federal tax, things will change again, soon. On December 31, unless Congress acts, the Federal law will go back to the 2001 rules. For 2011 Federal estate tax will apply to decedents with estates valued at \$1.0 million or more with tax rates starting at 41%.

It is likely that Congress will make changes to this law before the end of the year. There is speculation that when we get new regulations they will be optional for 2010.

For 2010 estates face a complicated set of rules requiring filing reports under dual systems, the state Estate Tax Return and a new Federal basis report that details the modified carryover basis allocated to beneficiaries.

The Federal report must be filed by any estate with more than \$1.3 million in

assets. Under the new system, in most cases, the estate will not pay any Federal tax, but the beneficiaries will pay capital gains tax at 15 or 20% when they sell any assets received. This tax is levied on the difference between the decedent's "modified" carryover basis and the current fair market value.

The advantage to the new system is the reduced tax rate and the ability to control the timing of the tax bill. Unfortunately thousands more estates will be required to file reports and the capital gains tax will hit thousands of people who would have received their inheritance tax-free under the old regulations. Of course the new rules create huge headaches for executors, attorneys and paralegals.

The new regulations are in I.R.C. §1022. According to I.R.C. §1022(a) the recipient of property acquired from a decedent receives a basis of the lesser of the decedent's adjusted basis or the fair market value of the property on the date of death.

Fair market value (FMV) is the price that property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a willing seller, with neither being required to act, and both having reasonable knowledge of the relevant facts

Basis is usually what you paid for something—but it can be adjusted. IRS Pub 523, discussing tax treatment on the sale of a personal residence, has five pages explaining basis adjustments for things like points, energy credits and adoption credits.

(continued on next page)

PACO Events

Interfaith Legal Clinics

For more information, please contact:

probono@pacoparalegals.org

Everyone is invited to attend and participate in these clinics that offer free legal advice to persons in need. Student members especially should think about attending and obtaining experience.

1st Monday of each month @ 5 pm - Vineyard Church, 6000 Cooper Road, Far North Westerville (<http://www.vineyardcommunitycenter.org/pages/clinics.aspx>)

1st Tuesday of each month @ 6 pm - First Church of God, 3480 Refugee Road, South East Columbus

1st Thursday of each month @ 5:30 pm - United Methodist Church, 501 East Broad Street, Downtown Columbus

2nd Monday of each month @ 6 pm - Christian Assembly, 4099 Karl Road, North Columbus

4th Wednesday of each month @ 6 pm - Mt. Olivet Baptist Church, 428 East Main Street, Near Downtown Columbus

A Practical Approach to Modified Carryover Basis after Federal Estate Tax Repeal, *continued*

by Rebecca A. Pace, CPA, OSBACP

For a closely-held business, like an S-corporation or a partnership, basis is complicated. It changes every year. The original investment is increased by profits and additional contributed capital, and decreased by business losses or withdrawals by the owner. Depreciation decreases basis. If the business is funded with loans, applying the at-risk rules can drive the basis below zero when business losses are deducted.

The “executor” may “modify” or increase, the basis of property by \$1.3 million (I.R.C. §1022(b)). In addition to the \$1.3 million general basis increase there is also a spousal basis increase of \$3.0 million (I.R.C. §1022(c)).

A nonresident, non-US citizen, may only receive a \$60,000 basis increase.

In addition to the standard basis increase amounts available, some taxpayers may increase their basis for certain items, such as capital loss carryovers (§1212(b)). Business assets may be eligible for other adjustments.

Many assets with a foreign connection are not eligible for a basis increase (§1022(d)(1)(D)).

Some beneficiaries are not eligible to receive a basis adjustment. In order for a beneficiary to receive an adjustment the property received must be both owned by the decedent and acquired from the decedent. Property held in a revocable trust is eligible while property held in some other forms of ownership commonly used in estate planning may not be eligible.

Property received within three years of death as a gift, from anyone other than a spouse, is not eligible for an increase allocation. (I.R.C. §1022(d)(1)(C)). Gifts have always had carryover basis.

Property classed as “Income in Respect of a Decedent”, such as IRAs, cannot receive an increase allocation.

If the decedent would have qualified for the exclusion of gain on the sale of their principal residence this exclusion, of up to \$250,000, is available to the estate and/or beneficiaries.

The “executor” does the “modification”. The IRS definition of “executor” differs from the Ohio definition of executor. More than one individual can qualify under the federal definition

The “executor” has a fiduciary responsibility to the beneficiaries and therefore needs to make the allocation in “their best interest”. The basis increase is allocated on an asset-by-asset basis (I.R.C. §1022(d)(3)). The basis allocation on a specific asset cannot exceed its fair market value on date of death. Heirs may receive similar assets with the same fair market value but with a much different basis, which may result in significant differences in real value after tax when the asset is sold. If the executor is also a beneficiary they are permitted to increase the basis of their own inheritance. There are certainly competing interests, here.

So what is it worth? If all is left to the spouse at the first death and the full basis increase is used, the modified step-up in 2010 at the second death

could be worth as much as \$840,000 after factoring in today’s capital gains tax rate.

The tax report form has not yet been released. It will be attached to the decedent’s final 1040 and will report the basis in the property passed to heirs. It will generally be due April 15 of the year following death, subject to extensions

The report must include a description of the property. It must show both the adjusted basis of the property in the hands of the decedent and the fair market value on the date of death.

The report must show the holding period for the property. Inherited property is no longer automatically long-term property. The decedent’s holding period will be tacked on to the beneficiary’s holding period.

The return must show the amount of basis increase allocated to the asset and it must indicate if any of the gain on the sale of the property should be reported as ordinary income, instead of capital gain income

The “executor” must also provide a statement to each beneficiary who receives property within 30 days of filing the tax return.

A \$10,000 penalty may be levied against an “executor” who fails to file the report (I.R.C. §6716)

Estate administration for 2010 decedents will be a challenging task.



Common Documents Requiring Caution!

by Roger Rill, Ohio Society of Notaries

Government agencies, insurance companies, health facilities, and other businesses are increasingly requiring their documents to have notarized signatures. Following are some of the more common documents that Ohio notaries may have presented to them, which require particular attention.

Ohio Vehicle Titles

This document is very often completed incorrectly for private sales between individuals, resulting in the owner needing to obtain a duplicate title.

Important points to remember:

Do not complete any of the spaces, or sign the title until the notary is present. Any erasures or other alterations to the title **will VOID IT!**

The seller should make certain the deal is going to be completed before executing the Assignment of Title. The buyer does not need to be present for the seller to complete the Assignment section; but, the seller must have the name and address of the buyer in order to complete the section and have their signature notarized.

Both the Assignment of Title and Application for Ownership sections are **SWORN** statements by the signers, that the information they are providing for the title transfer is truthful and correct. This includes the buyer's name, the odometer reading, and the sales price. The two sections can be completed separately, but each signer must be ID'd, **given an oath**, and sign in the presence



of the notary. The Assignment section cannot be notarized with any blank spaces on it.

Note that there is no such thing as an "open" title. The seller cannot just sign over the Assignment of Title to the buyer, and have it notarized later. Again, the seller **MUST** appear, show ID, ensure all spaces are correctly completed, and sign before the notary. The only exception to this is if the signer has executed a Power of Attorney form permitting a third party to act and sign on his/her behalf. This form is available at all BMV locations or their website, and its signature must also be notarized.

Living Will and Health Care Power of Attorney

These two important documents are often presented together, sometimes with a Financial Power of Attorney as well. They convey the wishes of the signer regarding decisions about their health care, and designate a family member or other person of their choice to make health decisions on their behalf

if they become unconscious or otherwise incapacitated.

These documents are readily available from the Ohio Department of Health and County Probate Court websites, senior citizen centers, county agencies on aging, or the social services departments of many health care facilities. In addition to proper identification, the notary must ensure that the signer is aware of the contents of the document, and is signing it freely, without any coercion. If the notary cannot determine these elements, the notarization cannot be completed and the parties should be referred to an attorney or the social services department.

General or Financial Power of Attorney

This is another very important document that permits a person/agent of the signer's choice to handle their financial and personal affairs in their absence, or if otherwise unable to. These may include bank accounts, securities, home mortgage and other essential activities.

A Financial POA is a very powerful instrument that, like a will, should be drawn up and executed with the utmost care and consideration. While there are generic forms available at some local stores and on the internet, these may not necessarily be compliant with state, county, or bank requirements. It is always best that this document be drawn up to the signer's specific wishes by an attorney.

Again, it is **essential** that the document signer(s) be aware of what he/she is signing, and signs freely. If the notary is not satisfied that the signer is fully aware of the document content and signing it freely, then the notarization cannot occur.

Last Will and Testament

This is another vitally important document that dictates wishes regarding personal affairs and estate after death. Again, this document is much too important to entrust to some store-bought, generic form. Many attorneys will prepare a will at a reasonable cost, and it's well worth it to ensure the person's wishes are carried out. If someone dies without a will, the state may determine what happens to the assets they spent a lifetime building, and it may not be in the way they would have wanted. In Ohio, will signatures are only witnessed rather than notarized, although the witness signatures themselves can be notarized.

Help is Available

In the Columbus area, anyone having questions or needing assistance with a Living Will, Power of Attorney, Last Will & Testament, or other legal documents, can contact the Capital University Legal Clinic at (614) 236-6245, or Legal Aid at (614) 224-8374. Resources are also available through senior citizen centers or the county agency on aging. Additionally, the Columbus Bar Association operates a lawyer referral service if you don't have an attorney.



Copy Certifications

In Ohio, notaries are not permitted to directly certify, or affix a seal to, copies of documents, photographs, or anything else; we notarize signatures, not documents. However, the person providing the document copy can make a written statement attesting that the copy is a true reproduction of the original, and then have their signature notarized on that statement, which is then attached to the copy. The notary must ask the signer if they prefer the notarization to be in acknowledgement or jurat format; the latter, of course, requires administration of an oath to the signer attesting to the truthfulness of their statement. Please note that this does NOT include vital record certifications such as birth, death, marriage, or divorce. Certified copies of these documents can only be obtained from the county health department or court jurisdiction where they were filed.

I-9 Forms

These are often presented by new employees of out-of-state companies for notarization, but there is not a space for notary language on the document. On this form, the notary may notarize the signature of the person, using a loose acknowledgement form. However, exercise caution regarding the space for the document certifier; while you may confirm IDs, it is not a notarial act to sign in this space, which states that the document signer has the legal right to work in the U.S. The notary has no way

of being able to confirm that status; it is solely the employer's responsibility.

Foreign Language Documents

The signature on a document written in a foreign language can be notarized like any other. The notary is not concerned with the content of the document, other than to ensure it contains no blank spaces. If the signer is aware of the document content, and is willing to sign it freely, then the notarization can occur as long as the other basic elements are satisfied (ID, correct date, venue, personal appearance, oath if required, etc). The notarization must be in English, and a loose acknowledgement/jurat certificate can be attached if there is not sufficient space on the document.

Important!

A notary public may never give advice about a document, or assist in its completion, unless the notary is also an attorney.

Any notarization carries with it the risk of liability exposure. Notaries should carry Errors and Omissions Insurance to protect themselves in the event of notary errors on any document with a notarized signature. This insurance is easily available from national and state notary organizations.

The Ohio Society of Notaries is the professional association for Ohio notaries, by Ohio notaries. The OSN office is at 3757 Indianola Avenue, Columbus, OH 43214. Contact OSN at 614/336.7878, or visit www.ohionotaries.org.



**PARALEGAL
ASSOCIATION OF
CENTRAL OHIO**
PO Box 15182
Columbus, Ohio 43215-0182
www.pacoparalegals.org

Copyright © 2009, Paralegal Association of Central Ohio. All rights reserved. Reproduction in any form whatsoever is forbidden without express permission from the Editor. Subscription rates available for \$25 per year for non-members. Free for members.

Please deliver to:

Have You Changed Jobs or Moved?

To make sure you receive your newsletter each month and special announcements from PACO, you must let us know when your contact information changes. So, if you have changed jobs, moved, have a new phone number or E-mail address, please take a minute and fill out the coupon below so we can update our records as well as the Membership Directory. Your cooperation is greatly appreciated.

Name _____
Employer _____
Mailing Address _____
City _____ State _____ Zip _____
Telephone with Area Code _____
Fax Number with Area Code _____
E-mail Address _____
Is Mailing Address a Business or Home (*check one*)

Clip and Mail to:

PACO
c/o Columbus Bar Association
175 S. Third St., Ste. 1100
Columbus, Ohio
43215

or e-mail the information to:
membership@cbalaw.org

Thank you for keeping the membership directory current and up-to-date.