

# McLane News

AUGUST 2010

## New Hampshire Supreme Court Honors Jack Middleton



Jack B. Middleton

The New Hampshire Supreme Court recognized McLane President **Jack Middleton** for his years of service and commitment to the bar and to the judicial branch of New Hampshire at a luncheon in his honor on May 25. This is only the second time the Court has given such an award for an individual's life work.

Jack is senior member of McLane's Litigation Department, where he focuses on arbitration and mediation. Jack has 50 years of experience as a trial lawyer and 24 years of service as a New Hampshire District Court judge.

## International Law Update - Incoterms 2010 To Be Released This Fall

The International Chamber of Commerce (ICC) has announced that a new version of Incoterms - "Incoterms 2010"- will be released this fall and will be effective as of January 1, 2011. Incoterms - short for "International Commercial Terms" - are standard trade definitions that provide for transfer of title and risk of loss and the allocation of shipping, handling, and customs responsibilities between buyers and sellers, most commonly in international sales contracts. Among the best known Incoterms are EXW (Ex Works), FOB (Free on Board), CIF (Cost, Insurance and Freight), DDU (Delivered Duty Unpaid), and CPT (Carriage Paid To).



Julia A. Schappals

The ICC introduced the first version of Incoterms in 1936. Since then, ICC experts have updated them six times to keep pace with the development of international trade. The last update of the Incoterms entered into force on as of January 2000.

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## IRS Offers One-time Relief to Small Charities for Filing Delinquent Information Returns on Forms 990-N and 990-EZ



William V. A. Zorn

On July 26, the Internal Revenue Service announced one-time relief for small, tax-exempt organizations at risk of losing their tax-exempt status because they failed to file required returns in 2007, 2008, and 2009. The Internal Revenue Service has posted a list of at-risk organizations; and over 1,400 New Hampshire-based organizations and nearly 8,000 Massachusetts-based organizations are on the list.

Under the current tax law, most nonprofit organizations that are exempt from federal tax under Internal Revenue Code Section 501(c)(3), must file annual returns with the Internal Revenue Service on Form 990 or on Form 990-EZ (a simplified reporting form) for smaller organizations. Nonprofit organizations with revenues below stated thresholds need only file a 990-N, Electronic Notice (e-Postcard), which provides basic information about the organization.



MaryLiz Geffert

Two types of relief are available for small, tax-exempt organizations that have not filed required returns. The Service has extended to October 15 the filing deadline for the smallest tax-exempt organizations to file Form 990-N and the filing deadline for smaller tax-exempt organizations to file delinquent returns on Form 990-EZ. The relief announced on July 26<sup>th</sup> is not available to larger organizations required to file Form 990 or to private foundations that file Form 990-PF.

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## ***IRS Offers One-time Relief to Small Charities*** (Continued from page 1)

Small organizations that are required to file the Form 990-N may do so by going to the IRS web site, supplying the eight information items required, and submitting these items electronically by the October 15<sup>th</sup> deadline. Tax-exempt organizations eligible to file Form 990-EZ must file their delinquent annual information returns by October 15<sup>th</sup> and pay a compliance fee.

If you have questions about the relief currently available to tax-exempt organizations, please contact **Bill Zorn** (bill.zorn@mclane.com; 603-628-1340) or **ML Geffert** (maryliz.geffert@mclane.com; 603-628-1486).

## ***International Law Update - Incoterms 2010 To Be Released This Fall*** (Continued from page 1)

Among the changes to be included in the 2010 Incoterms will be expanded preambles to each Incoterm to better inform users of its intended use. Each term will be referred to as a "rule" to avoid the cumbersome phrase, "Incoterms term." The ICC has indicated that Incoterms 2010 will be much more user-friendly, particularly for non-lawyers. Specific changes will facilitate use in U.S. domestic trade. Also, there are likely to be fewer than the 13 Incoterms included in Incoterms 2000.

If you have questions regarding the new Incoterms 2010, please contact **Julia Schappals** at 603-714-4349 or julia.schappals@mclane.com



## **Upcoming Events**



Wed., Sep. 22, 2010 - "**The Quirks, Secrets & Mysteries of New Hampshire Law – Part 2: How to Navigate a Criminal Case Through the New Hampshire State Courts,**" sponsored by the McLane Law Firm will be held from 4:00 p.m. to 5:30 p.m. at the Beacon Grille Restaurant in Woburn, MA. McLane attorneys **Peter Anderson** and **Neil Nicholson** will be the presenters. This presentation will provide the crucial components of criminal practice to represent a defendant in New Hampshire state courts. For more information or to register, please contact Heather Wolcott at heather.wolcott@mclane.com or (781) 904-2700.

Thu., Sep. 23, 2010 - "**Top 5 Employment Law Trends It Pays to Know,**" sponsored by MCLE, Inc. will be held from 1:30 p.m. to 5:30 p.m. at the MCLE Conference Center in Boston, MA. McLane attorney **Tamsin Kaplan** will be among the presenters. This cutting-edge new program is a must if you handle employment related matters - regardless of whether you are an employment law specialist, business attorney or general practitioner. For more information or to register, please contact MCLE at 1-800-966-6253 or visit [www.mcle.org](http://www.mcle.org).

Fri., Oct. 01, 2010 - "**Practical Ethics for Mental Health Clinicians: Learning to Navigate Common Ethical and Legal Challenges with a Panel of Experts,**" sponsored by the New Hampshire Association for Marriage and Family Therapy will be held from 9:00 a.m. to 4:00 p.m. at the Concord Country Club in Concord, NH. McLane attorney **Andrea Daly** will be among the presenters. Don't miss this opportunity to learn how to better protect your practice. For more information or to register, please contact Julie Farrell at (603) 534-5122 or visit [www.NHAMFT.org](http://www.NHAMFT.org).

Wed., Oct. 06, 2010 - "**2010 Seacoast Employment Law Update**" sponsored by the McLane Law Firm will be held from 8:00 a.m. to 4:00 p.m. at the Portsmouth Harbor Events and Conference Center in Portsmouth, NH. McLane's **Employment Law Practice Group** will be providing an update on a variety of employment law topics. For more information or to register, please contact Tarey Warnock at (603) 628-1467 or tarey.warnock@mclane.com.

Wed., Oct. 27, 2010 - "**The Quirks, Secrets & Mysteries of New Hampshire Law – Part 3: Probate Administration in New Hampshire, Distinctions from Massachusetts,**" sponsored by the McLane Law Firm will be held from 4:00 p.m. to 5:30 p.m. at the Beacon Grille Restaurant in Woburn, MA. McLane attorney **Bill Zorn** will be the presenter. This presentation will address the important differences between probate administration in New Hampshire and Massachusetts. For more information or to register, please contact Heather Wolcott at heather.wolcott@mclane.com or (781) 904-2700.

Thu., Nov. 04, 2010 - "**2010 Massachusetts Employment Law Update**" sponsored by the McLane Law Firm will be held from 8:00 a.m. to 12:00 p.m. at the Hilton in Woburn, MA. McLane's **Employment Law Practice Group** will be providing an update on a variety of the hottest employment law topics. For more information or to register, contact Ann Rozwadowski at (603) 628-1358 or [ann.rozwadowski@mclane.com](mailto:ann.rozwadowski@mclane.com).

Wed., Nov. 10, 2010 - "**The Quirks, Secrets & Mysteries of New Hampshire Law – Part 4: What You Need To Know, New Hampshire Corporate Practice,**" sponsored by the McLane Law Firm will be held from 4:00 p.m. to 5:30 p.m. at the Beacon Grille Restaurant in Woburn, MA. McLane attorney **Mike Tule** will be among the presenters. This presentation will address the important differences between corporate law in New Hampshire and Massachusetts. For more information or to register, please contact Heather Wolcott at heather.wolcott@mclane.com or (781) 904-2700.

**For more information by telephone, call (603) 625-6464.**