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NEWSLETTER
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FALL 2025

Best Practices for Remote Work

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BY: STEVE EISENSTEIN

LDP& Lum, Drasco & Positan

COVID-19 brought about many changes for people in their work lives and in their home lives. For lawyers, it did both. With the shuttering of many law offices during the height of the pandemic, working from home became the new normal for many lawyers. Now, after five years, the legal world is divided between those who insist on a return to the traditional inside-the-office practice and those who believe that remote work is a valuable tool for lawyer well-being and efficiency. A detailed explanation of the pros and cons is beyond the scope of this article, but a brief summary of the arguments is in order.

Proponents of a return to the office cite the advantage of feedback and collaboration to enhance productivity and to aid in the development of young lawyers. An attorney's valuation of these advantages can differ based upon whether the attorney is partner cruising the office looking for an available body or an associate trying to get home for the weekend. There are those who will tell you that working in an office can minimize distractions caused by entertainment options, family and pets while others feel more productive when they feel relaxed in a familiar environment. Access to resources, costs, flexibility, firm culture, and networking opportunities all play a part in the decision.

All of these issues have their champions on each side of the debate. Is it any wonder that many law firms, like an increasing number of businesses, have arrived at a compromise requiring attorney presence in the office for varying minimum number of days per week but preserving the potential for remote work on at least a part-time basis?

In other words, remote work is here to stay. While it may not predominate, it seems probable that it will continue to exist for the foreseeable future. Given the reality of that situation, policies and procedures should be codified to ensure that remote work is done productively and efficiently so as to enhance the experience for both lawyers and their law firms. It is important to address key areas such as technology, client management, collaboration, cyber security as well as lawyer well-being to ensure that firms can continue to provide quality services to their clients and a favorable work-life balance for their lawyers.

Success in a remote or hybrid environment begins with a strong technological foundation both in the office and at home. Law firms need to adopt robust technology, monitor client management, facilitate team collaboration, guard cybersecurity, and make provisions for attorney well-being to ensure a successful work environment.

Cloud Based Practice Management Systems- Cloud based practice management software is vital to the success of practicing law remotely. Multi-purpose software is available to allow lawyers to manage client matters as well as to store and access documents and billing in one central platform that can be accessed from anywhere. Cloud based systems have the advantages of providing ease of access while ensuring that all people accessing the system are working on the most up-to-date documents and files provided in all instances that proper security measures are taken to ensure compliance with ethical standards relating to client confidentiality and security.

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UPCOMING LNA EVENTS

LNA Americas 2025 Fall Meeting
PHILADELPHIA, PENNSYLVANIA
October 15, 2025 –October 18, 2025

LNA Europe Winter General Meeting 2026
MADRID, SPAIN
January 30, 2026 – February 1, 2026

2026 LNA Americas Spring General Meeting
MIAMI, FLORIDA
April 23, 2026 – April 25,2026

SEIZE THE OPPORTUNITY:

Expert Guidance Essential as Estate Tax Exemption Sunset Approaches

By: Christopher Burns, Scott Emery, Brigitt Orfield

HENSON EFRON

The current federal estate and gift tax exemption amounts are scheduled to be more than cut in half from in excess of $14,000,000 to less than $7,000,000 due to the sunsetting of tax breaks on December 31, 2025. For high-net-worth individuals, the time to plan for these changes is now. Partnering with a skilled estate planning team is crucial to navigate these changes effectively.

Understanding the Impending Changes

Currently, individuals can shield up to $13.61 million from federal estate and gift taxes. This amount is indexed for inflation and is anticipated to increase to more than $14.0 million in 2025. As noted above, this favorable exemption sunsets on December 31, 2025, and returns to a smaller federal estate and gift tax exemption forecast to be less than $7.0 million.

Minnesota's estate tax exemption remains at $3.0 million with no gift tax.

Strategic Approaches to Consider

- **Utilize Spousal Limited Access Trusts (SLATs) (also known as Spousal Lifetime Access Trusts):** SLATs are sophisticated tools that allow one spouse to utilize their exemption in the year assets are transferred to the trust while granting the other spouse limited access to trust assets, should access be necessary. This strategy must be tailored to individual circumstances, with a careful selection of appropriate assets, and precisely crafted to withstand IRS scrutiny.
- **Proactive Gifting:** With exemptions at levels experts predict are unlikely to return, individuals with taxable estates should consider making significant gifts to non-spouse beneficiaries now. Often an even better tool is to make gifts to irrevocable trusts for beneficiaries. In the last five months, we have had many clients gift (either outright or in trust) cash, appreciated stock portfolios, life insurance, and real estate to such trusts effectively utilizing a sizable portion of the current federal gift tax exemption. Still other clients have chosen to gift interests in family businesses and effectively employing appropriate valuation discounts for things such as minority interest or lack of marketability (following a qualified appraisal by a certified appraiser), to best leverage the value of the gift, or using certain other more complex trust strategies.

The different strategies all involve removing the value of assets as well as future appreciation, from an individual's estate, minimizing (to the extent possible) federal and state estate tax.

The Importance of Timing and Professional Insight

- **Timing of Actions:** The strategic timing of asset transfers is critical to avoid numerous potential IRS challenges. Of particular concern with the SLAT strategy are concepts known as the step transaction doctrine and the reciprocal trust doctrine. Our team services clients by providing guidance on these issues, other case law and relevant Internal Revenue Code sections and applicable regulations. Unfortunately, we cannot predict the future and foresee all changes on the horizon, but we can help clients be proactive and as prepared as possible.
- **Complex Asset Valuations:** Transferring

(Continued on back page.)

LAW TRAVEL

LNA Heads to Philadelphia for Fall General Meeting:

Innovation, Insight & Indulgence Await; Young Lawyers Division Activities Get Rolling

KANG HAGGERTY

The Legal Netlink Alliance Fall General Meeting is only one month away, taking place October 15–18, 2025, in the heart of Philadelphia. Hosted by Kang Haggerty, this year's gathering promises a dynamic blend of professional development, networking, and local flavor.

The agenda kicks off with a welcome reception on Wednesday evening, followed by Thursday's CLE sessions including great lessons on using Adobe Acrobat in practice by Dan Siegel, and a compelling PR strategy talk from Jamie Diaferia, CEO of Infinite Global. The day wraps with a deep dive into settlement counsel strategies featuring Michael Connery and Edward Kang.

Friday brings fresh perspectives with David Oh's journey from courtroom to city council, and a judicial roundtable on ADR featuring retired judges from Pennsylvania and New York. Attendees will also enjoy a behind-the-scenes tour of Insomnia Cookies' global headquarters—complete with warm treats to go.

The meeting also features the first in-person LNA YLD event to promote the next generation of legal talent. Firms that bring a young lawyer to the meeting will receive a special registration discount. It's a perfect opportunity for emerging professionals to gain exposure, build relationships, and contribute to the Alliance's future.

Of course, we have fantastic dinners and tours to show off the City of Brotherly Love. And, as promised, you will get an authentic cheesesteak at the opening reception! If you have any questions about the meeting, traveling to Philly, or need some tourist tips, please reach out to your friends at Kang Haggerty!

SEEKING MENTORS AND MENTEES!

By: Young Lawyers Division Mentorship Program

The Young Lawyers Division (YLD) is establishing a mentorship program where interested members of the YLD will be paired as mentees with members of LNA as mentors.

This is a wonderful opportunity not only for the young lawyers, but for the more senior lawyers as well. It is an opportunity for two firms to really get to know one another well and identify potential avenues to work together. We plan to rotate the mentors/mentees each year.

The time commitment for the mentorship program will be minimal. We recommend that mentors and mentees meet once a month or every two months for 30-60 minutes (or more if they choose). These meetings can be remote, or in person if there is such an opportunity. We will be preparing some recommended talking points for the mentor/mentee pairs, which we will circulate to everyone involved in the program.

If you are interested in joining the mentorship program as a mentor, please e-mail your information to Marge at us-administrator@legalnetlink.net and to Kandis Kovalsky at kkovalsky@kanghaggerty.com.

MEMBERS SPOTLIGHT

KYLE CITRYNELL

Firm: SEILLER WATERMAN LLC **Location:** LOUISVILLE, KY

SEILLER | WATERMAN LLC

PRACTICE AREAS: Intellectual Property; Arts, Entertainment, Media, Publishing and Technology; Litigation, Transactions

PROFESSIONAL BACKGROUND: I have been practicing law for 45 years—which feels like an instant and an eon. In 1980, I started my career working for the Kentucky Arts Commission as the Director of Professional Services to the Arts, a program offering legal, accounting, banking and insurance services to finally disadvantaged artists and arts groups throughout the Commonwealth. I opened my first office as a sole practitioner in 1982, and in 1986, joined forces with Stuart Handmaker to form Handmaker & Citrynell. We then formed Seiller Handmaker which became Seiller Waterman. I have written and lectured extensively in my field, including in Milan at a B2B Conference in 2000 at the invitation of the Netlink firm in Milan, and most recently, for PLI on Enforcing Copyrights. I have enjoyed a national litigation and transactional practice—in part, thanks to Netlink, and had the opportunity to represent creators and inventors throughout the country.

HOBBIES/INTERESTS: I find enjoyment in yoga, exploring the world through travel, and spending time with my grandchildren creating lasting memories.

MEMORABLE LNA EXPERIENCE: Too many to recount. I remember my first meeting in Chicago, and when Seiller Handmaker hosted Netlink in 2006. I remember attending my first international meeting in Lisbon in 2002. Of course, the London and New Orleans Global Meetings are standout memories, as well as the Paris Global Meeting.

MEMBER REQUEST

Dear LNA Members:

LNA is committed to improving the coverage that our organization provides to each member and its clients. To that end, we regularly seek out qualified full service law firms to join our ranks. We are requesting your help. Listed below are target cities to extend LNA coverage:

1. Montgomery, AL
2. Birmingham, AL
3. Little Rock, AR
4. Augusta, ME
5. Portland, ME
6. Helena, MT
7. Bismarck, ND
8. Fargo, ND
9. Columbia, SC
10. Charleston, SC
11. Salt Lake City, UT
12. Burlington, VT
13. Montpelier, VT
14. Richmond, VA
15. Seattle, WA
16. Charleston, WV

What can you do? Please circulate the list above within your firm and ask to whom they would refer a transactional and/or litigation matter in these cities. Following-up with your colleagues a couple of weeks after circulation is critical to a successful effort! Please forward their responses to Marge Enders Bacon, our LNA Administrator, at us-administrator@legalnetlink.net, who will review the submissions to see if any are candidates for membership.

What's in it for you? You will help expand your service network by increasing our membership and, in turn, help your clients. LNA also provides an incentive for you: Up to two nights free lodging for one firm representative, at the conference host hotel or equivalent, at the next LNA domestic meeting!

The LNA Membership Committee will need your help throughout the process. Just provide us the name and contact information of the person at the prospective member firm we should contact, and a committee member will contact them in short order.

If you have any questions about this note, please contact us at **tnelson@agdglaw.com**.

Sincerely,

LNA Membership Committee

The Necessary Discomfort of Becoming Good

By Molly K. McMath

CohenMalad TRIAL LAWYERS

When I transitioned from law student to attorney, I was faced with the daunting realization that law school did not fully prepare for the actual practice of law. I immediately categorized this feeling as "imposter syndrome." I thought I felt unprepared not because I was unprepared, but because my perception was rooted in insecurity. That, somehow my successes in law school and as a law clerk were a stroke of luck.

Seven months into practicing, I still often feel uncertain about my abilities. I pop into the offices of the attorneys I work with to ask questions, worried that my questions will expose me as a fraud because I perceived them to be trivial. Each time, I chalked it up to imposter syndrome and told myself I simply needed to build my confidence. But then, one night while practicing a new song on the guitar, I had an epiphany. This wasn't imposter syndrome at all. The problem wasn't that I doubted myself, the problem was that I simply don't know things yet. And that's okay. The reality is, I just don't have the answers for everything, because most of what I am doing is all new to me. Law school builds a foundation. It teaches you to think like a lawyer, but it doesn't necessarily teach how to be a lawyer. The real learning comes from doing the work.

During my 3L year, I decided to start taking electric guitar lessons as a way to reengage with my love of music. As a young child I took piano lessons, and much of my middle school and high school years were devoted to the viola. It felt natural to learn a new instrument as a way to decompress from law school, work and the looming bar exam. The first couple months of learning the guitar were frustrating. Forming chords felt awkward, and my brain practically short circuited every time I tried to switch chords and strum at the same time. It was uncomfortable, and at times discouraging. But, with practice, persistence and patience, what once felt foreign became second nature. The awkwardness faded. I could transition smoothly between chords without breaking the rhythm. I didn't wake up one day with the ability to play guitar. I became able to play guitar by doing the work.

The same is true for the practice of law. Taking the attorney's oath doesn't miraculously provide you with all the knowledge and skills you'll need for a successful career. Like learning the guitar, or anything new, it comes with practice, determination and a willingness to be imperfect in the beginning.

The discomfort I've felt since starting my practice isn't really about self-doubt. It's the natural anxiety of not having all the answers because I'm doing it for the first time. Expecting my first demand letter, complaint, or response to a motion to dismiss to be flawless would be unrealistic. Edits and redlines from partners are not signs of failure, they're signs of growth. They're the prerequisite to getting good.

So, to my fellow new lawyers: don't fear the learning curve. Embrace it. Ask the questions. Write the drafts. Take the feedback. Play the wrong chords. Because that's how, in time, you'll learn to play the music.

Best Practices for Remote Work

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These tools can also integrate with other technology, reducing administrative burdens for the law firm.

Hardware- If you are going to work remotely, installing a proper hardware system is not the place you should be looking to economize. Working remotely removes options to employ different methods in your practice and accelerates the need for robust and reliable hardware. The minimum requirements for any serious remote workstation are:

1. **A powerful laptop or desktop computer** with sufficient memory to ensure the ability to access multiple files simultaneously.
2. **One, or better yet two, high resolution monitors** to display work and to perform all of the functions remotely.
3. **A high-quality webcam** or a professional video conferencing with either a very high-end microphone embedded in that camera or a stand-alone microphone for added clarity.
4. **A top-of-the-line speaker system and/or noise cancelling headphones** for clear audio during virtual meetings
5. **A reliable high-speed internet connection** with backup options such as a mobile hotspot or properly configured cellular phone system to tie into your network.
6. **A comfortable chair.** You'll be glad you did.

Virtual Private Network- It is, of course, vital to connect to your office while working from home. Your operating system may have options to create such a connection, but the best option is the establishment of a virtual private network or a VPN service to ensure secure access and to protect sensitive client information while working on public networks. Working without that protection can lead to ethical issues best avoided at any cost.

Multi-Factor Authentication- Multi-Factor Authentication is an essential security measure for any remote practice. Multiple forms of identification such as a password and a verification code sent to a mobile device should be required to prevent unauthorized access even if a password is compromised. This should be enabled on all critical systems including email and practice management software.

Security Audits and Employee Training- Law firms should conduct regular security audits to identify security issues in their systems. Third party cybersecurity experts can assess the firm's technology and offer recommendations for improvements. All staff should be educated on best practices for cybersecurity including recognizing phishing attempts, using strong passwords, and identifying internet schemes.

Enhancing Client Communication and Engagement- It is important to remember that your remote workstation is not only going to connect to your law firm's network but is also going to be your primary method of client communication while practicing remotely. Assuming that your clients do not visit your living room as often as they might have visited your law firm's conference rooms, you will be collaborating with them on a more frequent basis through your computer system. In order to efficiently do so, you should consider the following protocols.

Clear Channels of Communication- At the outset of your switch to remote work, it is a good idea to establish protocols with your clients so that each knows what to expect from the other. An open and honest dialogue should address the preferred means of contact for both the lawyer and the client such as email, phone, video call, and texting. Remote work can lead to difficulties between a lawyer and a client when expectations are not clearly defined. Lawyer well-being makes it difficult for you to be available 24/7 to your clients. It is important to establish ground rules for communication after normal working hours and to reach agreement with the client on expected response times to normal inquiries. Care should be taken by the lawyer to maintain a good working relationship with a client to ensure that the client is kept reliably informed in a timely manner through the scheduling of check-ins or updates on a regular basis during the pendency of any given matter. Making a client a part of the team enhances efficiency and well-being for all.

Secure Client Portals- In order to communicate ethically and efficiently with your clients, you may consider software programs which provide client access to documents, worksheets, and correspondence to promote transparency. Of added benefit is software that gives a client access to the necessary documents and data to provide notes to the attorney and to participate in drafting of documents but that, at the same time, does not allow the client access to other client's data.

Software Tools- You will become increasingly reliant on certain software tools to interact with clients and with fellow lawyers as well as with courts and agencies. Professional grade video conferencing solutions are available on a limited basis for free but most will find that the free version is inadequate to adequately practice law, requiring a paid subscription. It is important not to waste this resource and to familiarize yourself with all aspects of modern video conferencing solutions such as screen sharing, virtual backgrounds, breakout rooms and artificial intelligence constructs to efficiently utilize the software. You will find the need to employ an electronic signature solution to streamline a document execution process and reduce the need for in-person meetings. End-to-end encryption software for client communication and final file transfers is vital to ensure that your confidentiality obligations are maintained. Many practice management systems employ strong encryption tools with which you must be familiar. Secure file sharing platforms should be employed designed for legal professionals instead of consumer-grade solutions. Mobile device management solutions secure managed firm data on personal devices used for work purposes and can also be an important tool for remote work.

Home Practice Techniques- Proper consistent work habits are important to maintain a proper working environment and avoid the danger of bad habits creeping into your home turned workplace. Conscious effort is required to ensure that good work habits become engrained in the remote user.

A dedicated ergonomic home office space that mirrors a professional office environment to the greatest extent possible should be maintained. Adequate workspace and a comfortable chair are as important at home as they would be in the office. Turning the home space into a genuine office to the extent that it becomes tax favorable is certainly possible, but the greatest possible care needs to be taken to comply with very stringent IRS rules for such a deduction which are well beyond

the scope of this article. Suffice it to say that a home office deduction, in the views of many accountants, is an invitation to an audit.

Part of that professional work environment is a clear understanding by all family members that you are "at work" and respect should be given to that status. This includes family pets whose participation in oral argument may not be looked upon favorable to many judges. A structured workday helps to lend efficiency and structure to the environment.

There are time management techniques to help you work in the unstructured environment of the home office in order to maintain focus and productivity. Work disciplines such as the Pomodoro technique, the Eisenhower method, or the 1-3-5 rule lend the structure to ensure a proper work environment.

Automation and AI tools can be leveraged for routine tasks such as legal research, document review, deposition preparation, and contract analysis to supplement your individual efforts while working remotely but in using them pay special attention to the preservation of confidentiality of client data.

It is important to maintain confidentiality in a home environment. Case law exists in which a parent had allowed a child to read their work product with the resulting loss of attorney-client privilege and serious consequences. Always be mindful when working in public spaces to not allow sensitive topics to be discussed in the open and to be mindful of conversations being overheard by those with no right to hear them.

Secure methods for destroying physical documents when working remotely are important. If you are working remotely part-time, documents should be returned to the office for destruction by the office shredding program, but it is helpful to have a personal shredder in the home office to dispose of smaller classified materials.

Finally, if you are a member of or employed by a law firm, remember that you joined that law firm for a reason. Some lawyers enjoy working as solo practitioners and some crave the camaraderie, shared work, and networking of a law firm environment. Efforts should be made not to lose the type of law you have chosen to practice. Regular virtual team meetings can be scheduled to maintain connection online among team members. Time can be set aside for case discussions, knowledge sharing, and team building activities. Collaborative workspace tools can be employed to facilitate ongoing communication and document sharing among team members. Social events such as online happy hours can maintain personal connections and firm culture. Finally, mentoring programs can be established to support professional development and maintain the transfer of knowledge between senior and junior lawyers.

Conclusion- The shift toward remote practice methods represents both a challenge and an opportunity for the legal profession. By implementing these best practices across technology infrastructure, client communication, productivity, security, and ethical compliance, lawyers can successfully adapt to this new landscape. Embracing these changes allows legal professionals to enhance efficiency, improve work-life balance and better serve clients in an increasingly digital world.

As the legal industry continues to evolve, those who proactively adapt to remote practice methods will be well-positioned to thrive in the future of legal services. By staying informed, remaining flexible and prioritizing both client service and ethical compliance, lawyers can leverage these new methods to build more resilient and client centered practices.

Legal Netlink Alliance

Legal Netlink Alliance (LNA) is a global association of small and medium-sized, independent law firms that offers members and their clients access to top-notch legal representation around the world. What makes LNA unique is the valued professional relationships and camaraderie that our members forge with one another. Many lifelong relationships started at LNA quarterly member meetings, which bring legal professionals from all over the world together to learn from each other.

U.S. BOARD OF DIRECTORS

E.U. BOARD OF DIRECTORS

ABSOLUTE AUTONOMY

While most client matters are handled between members, LNA members are free to refer matters to any law firm, whether or not a member of the organization.

www.legalnetlink.net

Seize the Opportunity, continued

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business interests or real estate requires accurate and defensible valuations. We work with expert appraisers to do everything we can to make sure that any appraisals obtained meet IRS standards. When our clients face audits, our team has successfully secured favorable results for estate and gift tax audits.

- **Legislative Monitoring:** It is important to stay informed about potential tax law changes and meet with estate planning and financial advisors on a regular basis. Estate planning is an evolving field, and what works today may need adjustment tomorrow.

Act Now

With the sunset of the current estate and gift tax exemptions on the horizon, now is the time to act to protect and preserve your wealth. Professional guidance is not just advantageous—it is indispensable. Henson Efron can provide the necessary knowledge to navigate complex regulations, develop personalized strategies, and help mitigate risks. By taking strategic actions now, you can ensure that your estate plan aligns with both your personal and financial goals, as well as the impending changes in the tax landscape.

CHRISTOPHER BURNS

Attorney, Shareholder

"It's a privilege to guide clients in planning for their futures and achieving peace of mind, knowing their affairs are in order. Being a trusted advocate is not just my profession—it's my passion."

hensonefron.com/attorneys/christopher-j-burns

SCOTT EMERY

Attorney, Shareholder

"My dual focus on tax and business law enables me to see the bigger picture while identifying and navigating the tax implications of a transaction. This perspective helps me guide clients toward achieving their objectives with clarity and confidence."

hensonefron.com/attorneys/scott-emery

BRIGITT ORFIELD

Attorney

"Being sincerely invested in you and having your best interests at heart fuels my passion for estate planning. By taking a personal approach, I create a positive experience that serves as the foundation of my practice."

hensonefron.com/attorneys/brigitt-m-orfield

CONTACT LNA

Phone :
414-750-0192

Address :
PO Box 1802
126 Stonehenge Drive, Suite 107
Crossville, TN 38558-6274

Web & Email :
us-administrator@legalnetlink.net
www.legalnetlink.net