

CCRA *online*

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Summer's Here

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the California Court Reporters Association

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CCRA MISSION STATEMENT

The mission of the California Court Reporters Association is to advance the profession of verbatim shorthand reporting by promoting professional reporting excellence through education, research, and the use of state-of-the-art technology; establishing and maintaining professional standards of practice; and advocating before legislative and regulatory bodies on issues which impact the judicial system and others served by the court reporting profession of California.

President's Message

By Carolyn Dasher, CSR, RPR
CCRA President



Summer's Here! I'm sitting outside under the trees writing this on my wireless Internet laptop. I can smell the star jasmine filling the air. It's a wonderful time of year.

That's one of the best things about our career. We need to buy the most updated equipment for our jobs, and the gadgets and such are kinda fun.

Ah, but back to reality! The budget process so far this year has been an interesting one. It was very much like a big, scary roller coaster. We thought we had a pretty strong position since the Governor hadn't brought up DR in January, but — boom — he hit us hard in the May budget revision.

CCRA has always worked hard to educate the key players in the California legislature. Many of the same members were on the Budget Subcommittee last year. Luckily, both the Senate and the Assembly Budget Subcommittee did not put DR on their agenda — as if saying they weren't going to consider the proposition.

Service Employees International Union (SEIU) represents many official reporters throughout our state. Their lobbyist, Michelle Castro, worked with their communications department to create a letter to both the Senate and the Assembly. SEIU is a strong union, and I, for one, am glad I belong to it. We are stronger together.

While we are sighing with relief after sleepless nights of worrying, we realize the budget has not yet been signed, and it's not over till it's over.

This October, CCRA celebrates its 100th convention in Sacramento October 15th through 17th. Our lobbyist, Jim Cassie, and the convention committee have planned some great events at our state's Capitol. I hope all of you will join with us in the fun. I hope to see you there.

Thank you so much for your support and hard work. Let's continue to find new members to join our CCRA team. We are stronger together and the fight's not over. The California budget will be in trouble for some time. We need to be ready.



Firm Owners: Avoid misidentifying independent contractors who work for you.

Read this article by Pepper Hamilton LLP.

http://www.pepperlaw.com/publications_article.aspx?ArticleKey=1769

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CLIENT TESTIMONIALS:

Phil was like David, and the IRS like Goliath and he just knocked them down.

-Mark

I had a tax lien for \$85,000 And another for \$46,000. He got in there and went to work for me.

-Earl

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April 30, 2010

Sandra VanderPol
c/o Dale A. Helton, Certified Public Accountant,
A Professional Corporation
1435 River Park Drive, Suite 520
Sacramento, CA 95815

Dear Sandy:

As you probably know, on March 30, 2010, President Obama signed into law the final piece of his promised Health Reform legislation. Whether you are for or against it, no one can argue that this is landmark legislation that will result in a monumental shift in how health care is delivered in this country. Once fully phased in (which isn't scheduled to happen until 2018), the legislation will provide health care coverage to some 32 million uninsured and make it more affordable for millions more by expanding Medicaid, requiring the establishment of state-run Insurance Exchanges through which certain individuals and families can receive federal subsidies (credits) to substantially reduce the cost, forbidding insurance companies from excluding coverage for pre-existing conditions (effective this year for children and in 2014 for adults), establishing temporary (through 2014) high-risk insurance pools for adults with pre-existing conditions, and requiring health plans to allow parents to keep their children on their family plans until they reach age 26.

Obviously, this is not a cheap undertaking. The 10-year price tag is estimated to be \$938 billion, which is largely paid for through significant tax increases on higher income taxpayers, Medicare reimbursement savings, and various revenue raisers targeting specific health-related industries. Also, as is often the case, many of the carrots and sticks designed to persuade people to act appropriately (i.e., to get or provide health insurance coverage) reside in our tax system. Namely, small employers are provided tax credits to encourage them to provide employee health coverage. Large employers are assessed excise taxes to discourage them from not providing employee health coverage (or providing unaffordable or inadequate coverage), while individuals are assessed excise taxes to discourage them from opting out of coverage.

This Health Reform legislation is massive—it is well over a thousand pages—and covers numerous areas, both tax and nontax. This letter briefly summarizes the tax provisions affecting individuals and small to midsized businesses and is presented based on the timeline for when the provisions are scheduled to take effect.

Provisions Effective in 2010

Small Employer Health Insurance Tax Credit. Effective this year and going through 2013, the Health Reform legislation provides a new tax credit for small employers that purchase health insurance for their employees. Watch how complicated this can get.

To be a small employer qualifying for this new credit you must—

- 1) employ no more than 25 Full-time Equivalent (FTE) employees during the tax year,
- 2) pay annual FTE wages that average no more than \$50,000 for the year, and
- 3) have a qualified health insurance plan (or arrangement) under which you pay at least 50% of the premiums (on a uniform basis) for employees who enroll in the plan.

Health Reform Legislation

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Generally, to qualify for the credit, the employer must pay the same percentage (which has to be at least 50%) of all its employees' premiums. However, under a transition rule for 2010 only, an employer can qualify even if it pays differing percentages of different employees' premiums as long as all the employer payments are at least 50% of each employee's premium (based on single—employee only—coverage). Also, premiums paid in 2010 before the Health Reform legislation was enacted can qualify for the credit.

The credit generally equals 35% of the amounts paid by the employer during the year for employee coverage. However, the full amount of the credit is available only for employers that employ 10 or fewer FTE employees and have average annual FTE wages of less than \$25,000 for the year. Also, no credit is allowed for premiums paid on behalf of partners, sole proprietors, 2% shareholders of an S corporation, 5% owners of the employer, and dependents of these individuals. Other limitations may apply as well.

The small employer health insurance credit will be claimed on the employer's income tax return. It can offset regular income taxes and alternative minimum tax. Any unused credit can be carried back for one year (but not before 2010) and forward for 20 years to offset future taxes.

Note: In 2014 and later, eligible small employers who purchase coverage through a state-run Insurance Exchange (which the Health Reform legislation requires states to establish) will be eligible for a tax credit for two years of up to 50% of their contribution. Also, the wage limits will be indexed beginning in 2014.

Liberalized Adoption Credit and Adoption Assistance Exclusion. For 2010, the Health Reform legislation increases the adoption credit and the employer-provided adoption assistance exclusion to \$13,170 (from \$12,170). It also makes the credit refundable and extends both the exclusion and credit through 2011.

Dependent Coverage in Employer Health Plans. Effective March 30, 2010, the Health Reform legislation provides that self-employed individuals can deduct (as a self-employed medical insurance deduction on page 1 of Form 1040) insurance coverage for their children who have not attained age 27 as of the end of the year. Similarly, employees can exclude from their taxable income the amounts their employer pays for health care insurance and expense reimbursements for their children who have not attained age 27 as of the end of the year. To qualify for this tax break, the child must be the individual's son, daughter, stepson, stepdaughter or eligible foster child. The child does not have to be the individual's dependent.

Although the exclusion for employer-provided health coverage for under-age-27 dependents is effective March 30, 2010, employers don't have to provide health coverage of these adult children if they don't otherwise cover dependents. If the employer plan does cover dependents, it must change its definition of "dependent" to include an employee's unmarried children up to age 26, but not until its plan year beginning after September 22, 2010. Thus, employees may well have to wait until 2011 before they have an opportunity to cover these adult children and even then, only if their employer's health plan otherwise covers dependents and the child is unmarried and under age 26. (The under-age-26 and marital status requirements appear to be a glitch in the law. Hopefully, future legislation will change this definition so that it is the same as for the income exclusion requirement where the child simply has to be under age 27.)

Codification of Economic Substance Doctrine and Imposition of Penalties. The economic substance doctrine is a judicial doctrine that the courts have used inconsistently over the years to deny tax benefits when the transaction generating these tax benefits lacked economic substance.

Health Reform Legislation

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The Health Reform legislation clarifies the manner in which the economic substance doctrine should be applied by the courts. It also imposes a 20% penalty on understatements attributable to a transaction lacking economic substance.

Provisions Effective in 2011

Cost of Employer Sponsored Health Coverage Included on Form W-2. Beginning in 2011, employers will have to start reporting the value of health insurance coverage they provide to employees on the employee's Form W-2.

Over-the-counter Medicine No Longer Reimbursable by Health Plans. Under pre-Health Reform law, health plans [including health FSAs, Health Reimbursement Accounts (HRAs), Health Savings Accounts (HSAs), and Archer Medical Savings Accounts (MSAs)] could reimburse, on a tax-free basis, the cost of medicine regardless of whether it was prescribed by a doctor. On the other hand, only medicine (other than insulin) that required a doctor's prescription was deductible for income tax purposes (as an itemized deduction). Beginning in 2011, the Health Reform legislation provides that only insulin and doctor prescribed medicine qualifies for tax-free reimbursement through a health FSA, HRA, HSA, or Archer MSA. Thus, as with the itemized deduction for medical expenses, nonprescribed medicine (other than insulin) will not qualify for tax-free reimbursement.

Increased Tax on Nonqualifying HSA and Archer MSA Distributions. Beginning in 2011, the additional tax for HSA withdrawals made before the owner turns age 65 that are not used for qualified medical expenses is increased from 10% to 20%. Similarly, the additional tax for post-2010 Archer MSA withdrawals that are not used for qualified medical expenses is increased from 15% to 20%.

Simple Cafeteria Plans Available for Small Employers. Starting in 2011, a new cafeteria plan, known as a Simple Cafeteria Plan, will be available to small employers that employed an average of 100 or fewer employees during either of the two preceding years. Basically, the Simple Cafeteria Plan and the benefits it provides (including group term life insurance, self insured medical expense reimbursements, and dependent care assistance) will be treated as meeting the applicable nondiscrimination rules if the cafeteria plan satisfies certain minimum eligibility, participation, and contribution requirements. This should make it simpler for small employers to provide tax-free benefits to their employees.

Provisions Effective in 2012

Corporate Information Reporting. Beginning in 2012, businesses that pay more than \$600 during the year to corporate providers of property and services will have to file an information report with each provider and the IRS. This will likely be done on Form 1099-MISC, Miscellaneous Income.

Provisions Effective in 2013

Additional Hospital Insurance (HI) Tax for High Wage Workers. Beginning in 2013, the employee portion of the HI tax rate will be increased by 0.9% for employees who earn wages over \$200,000 (\$250,000 for married couples filing jointly or \$125,000 for married filing separate). Similarly, an additional HI tax of 0.9% will be imposed on self-employment income in excess over \$200,000 (\$250,000 for married couples filing jointly or \$125,000 for married filing separate) reduced (but not below zero) by wages taken into account in determining the FICA tax with respect to the taxpayer.

Health Reform Legislation

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Note: The \$150,000/\$200,000/\$250,000 thresholds are not indexed for inflation.

New 3.8% Surtax on Unearned Income. Beginning in 2013, taxpayers with modified adjusted gross income (MAGI) over \$200,000 (\$250,000 for a joint return or \$125,000 for married filing separate) will be subject to a 3.8% surtax (called the Unearned Income Medicare Contribution) on net investment income. Specifically, the tax equals 3.8% of the lesser of the following two amounts:

- 1) Net investment income (basically, interest, dividends, royalties, rents, and gains on the sale of investment property).
- 2) The excess of MAGI over \$200,000 (\$250,000 for a joint return or \$125,000 for married filing separate). MAGI is AGI increased by the amount excluded from income as foreign earned income, net of the deductions and exclusions disallowed with respect to the foreign earned income.

The tax also applies to estates and trusts. In this case, the tax is 3.8% of the lesser of (1) undistributed net investment income or (2) the excess of AGI over the dollar amount at which the highest estate and trust income tax bracket begins.

Increased Medical Expense Deduction Threshold. Beginning in 2013, the threshold for the itemized deduction for medical expenses for regular income tax purposes will be increased from 7.5% of AGI to 10% of AGI. However, for 2013 through 2016, if either the taxpayer or the taxpayer's spouse turns 65 before the end of the tax year, the increase won't apply and the threshold will remain at 7.5% of AGI. Thus, the 10% threshold won't apply to seniors and their spouses until after 2016.

New Limit on Health FSA Contributions. Beginning in 2013, the maximum amount that an individual can contribute to an employer-provided health Flexible Spending Account (FSA) will be \$2,500 per year. Note, however, that health FSA plans can (and typically do) limit contributions to an amount that is less than \$2,500 per year. Therefore, this change may have little or no impact on you.

Deduction for Retiree Drug Coverage Eliminated. A number of large employers provide prescription drug coverage for their Medicare Part D eligible retirees, which is subsidized by the Department of Health and Human Services (HHS). This subsidy is excluded from the company's income, and under pre-Health Reform law, it did not reduce the deduction otherwise allowed for the payment. Starting in 2013, this is no longer true—the subsidy will reduce the allowed deduction. As a result of this change, several large companies have already announced that they are reconsidering providing this retiree benefit.

Provisions Effective in 2014

Penalty for Not Having Health Insurance Coverage. Beginning in 2014, most U.S. citizens and legal residents will have to maintain health care coverage or pay a penalty based on their household income and the number of uninsured individuals in the household. The penalty per household will generally be capped at \$285 for 2014, \$975 for 2015, and \$2,085 for 2016. Individuals who, based on their household income, can't afford coverage under their employer sponsored health plan are exempted from the penalty, as are individuals who reside outside the U.S. and those with certain religious beliefs.

Health Reform Legislation

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This penalty was provided as a means to entice individuals to obtain health insurance coverage. **Payment of the penalty does not entitle them to any health insurance coverage.**

Health Care Cost-sharing Subsidies (or Tax Credits) Available to Low-income Individuals. Beginning in 2014, a cost-sharing subsidy (or tax credit) will be provided to low-income individuals to help cover their health insurance costs. Basically, individuals and families with incomes up to 400% of the federal poverty level (\$43,320 for an individual or \$88,200 for a family of four for 2009) that are not eligible for Medicaid, employer sponsored insurance, or other acceptable coverage will be able to obtain cost-sharing subsidies or tax credits that can be used to reduce premiums for health insurance obtained through the newly established state-run Insurance Exchanges.

Penalty for Employers Not Offering Affordable or Adequate Health Insurance Coverage. Beginning in 2014, *large employers* not offering health insurance coverage for all their full-time employees, or offering unaffordable or inadequate health insurance coverage, will have to pay a penalty if *any* full-time employee uses a tax credit or cost-sharing subsidy to purchase health insurance through a state-run Insurance Exchange. A *large employer* is generally, an employer that employed an average of at least 50 full-time employees during the preceding calendar year. Any penalty paid under this provision is not deductible as a business expense.

Free Choice Vouchers. Beginning in 2014, employers that have a health plan (or arrangement) under which they pay a portion of their employees' health insurance coverage will have to provide certain low-income employees who don't participate in the employer's plan with a voucher (equal to the amount the employer would have contributed to the employer-offered health plan if the employee had participated) that can be applied to purchase health insurance through a state run Insurance Exchange.

Provisions Effective in 2018

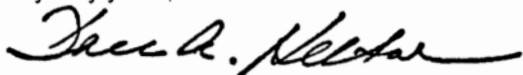
Excise Tax on High-cost Employer-sponsored Health Coverage (Cadillac Plans). The last piece of the Health Reform legislation kicks in for 2018 when a nondeductible excise tax will be levied on so-called Cadillac plans—basically health plans with annual premiums exceeding \$10,200 for single coverage and \$27,500 for family coverage. However, higher thresholds apply for retired individuals age 55 and older and for plans that cover employees engaged in high-risk professions. The excise tax will be levied at the insurer level. Employers will be required to aggregate the coverage subject to the limit and issue information returns for insurers indicating the amount subject to the excise tax.

Conclusion

There you have it—an extremely brief summary of the Health Reform Act tax provisions affecting individuals and small to midsized businesses.

Query: What happened to tax simplification?

Very truly yours,



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Wisdom With Words

By Debby Steinman

I was asked to write a vocabulary test for Calegrams and I said, unwittingly, “No, problem. Done!” Little did I know what I was in for. So where do I get the words? Well, family and friends are always a good place to start. So on Easter Sunday, I passed around a piece of paper and asked everyone to write down their favorite word. Some of them are used in here. Some of the words in here are my favorite words, such as flummox, acnestic and boustrophedon — which I’ve never been able to use. A few of the words are words that no matter how many times I looked them up, I just couldn’t remember their definition. And then, of course, some are words that I didn’t know when I was reading and had to look up. And last but not least, A Word a Day provided a few. Have fun and good luck!

1. transmogrify: *verb*

- a. transcend;
- b. retain;
- c. alter;
- d. exceed

2. cockaigne: *noun*

- a. a pipe dream;
- b. hinterland;
- c. abyss;
- d. wonderland

3. punctilious: *adj.*

- a. painstaking;
- b. perfunctory;
- c. lazy;
- d. overbearing

4. desideratum: *noun*

- a. something deserved;
- b. something unimportant;
- c. something unnecessary;
- d. something desired

5. malversation: *noun*

- a. depravity;
- b. wrongdoing;
- c. probity;
- d. gossip

6. dichotomy: *noun*

- a. division;
- b. disharmony;
- c. discourse;
- d. conjunction

7. hegemony: *noun*

- a. anarchy;
- b. tyranny;
- c. freedom;
- d. domination

8. flummox: *verb*

- a. differentiate;
- b. amaze;
- c. bewilder;
- d. distort

9. verily: *adv.*

- a. verify;
- b. truly;
- c. query;
- d. falsify

10. lugubrious: *adj.*

- a. blithe;
- b. facetious;
- c. serious;
- d. mournful

11. boustrophedon: *noun*

- a. writing alternate lines in opposite directions;
- b. writing from left to right;
- c. writing from right to left;
- d. writing from top to bottom

12. Azygos: *adj.*

- a. regular;
- b. ambiguous;
- c. absolute;
- d. single

13. trope: *noun*

- a. profundity;
- b. falsehood;
- c. cliché;
- d. abyss

14. profligate: *adj.*

- a. extravagant;
- b. honorable;
- c. heedful;
- d. continent

15. acnestic: *noun*

- a. a type of skin allergy;
- b. place you can’t reach to scratch;
- c. a new strain of acne;
- d. an anathema

16. hoosegow: *noun*

- a. chambers;
- b. sally port;
- c. courtroom;
- d. jail

17. canard: *noun*

- a. aphorism;
- b. dictum;
- c. rumor;
- d. platitude

18. propitiate: *verb*

- a. appease;
- b. help;
- c. agitate;
- d. propose

19. etiolate: *adj.*

- a. bright;
- b. flushed;
- c. pale;
- d. flaky

20. pettifogger: *noun*

- a. politician;
- b. shyster;
- c. motivational speaker;
- d. evangelist

Created with lots of help from Merriam Webster’s Dictionary, 11th Edition and the Compact Oxford Thesaurus. Also part-time help from The New Oxford American Dictionary and A Dictionary of Synonyms and Antonyms and the Oxford Dictionary of Synonyms and Antonyms.

ANSWER KEY ON PAGE 12

Wisdom With Words

Answer Key from Page 11

- 1. Transmogrify:** (c) *verb* – to change or alter greatly and often with grotesque or humorous effect
- 2. Cockaigne:** (d) *noun* – an imaginary land of luxury and ease
- 3. Punctilious:** (a) *adj.* – marked by or concerned about precise accordance with the details of codes or conventions; careful
- 4. Desideratum:** (d) *noun* – something considered necessary or desirable
- 5. Malversation:** (b) *noun* – misbehavior, and especially corruption in an office, trust, or commission corrupt administration
- 6. Dichotomy:** (a) *noun* – a division or the process of dividing into two, especially mutually exclusive or contradictory groups or entities; something with seemingly contradictory qualities
- 7. Hegemony:** (d) *noun* – preponderant influence or authority over others
- 8. Flummox:** (c) *verb* – confuse, bewilder
- 9. Verily:** (b) *adv.* – in truth, certainly, truly, confidently
- 10. Lugubrious:** (d) *adj.* – exaggeratedly or affectedly mournful
- 11. Boustrophedon:** (a) *noun* – harsh or discordant sound; specifically harshness in the sound of words or phrases
- 12. Azygos:** (d) *adj.* – unpaired, odd
- 13. Trope:** (c) *noun* – a word or expression used in a figurative sense; figure of speech
- 14. Profligate:** (a) *adj.* – completely given up to dissipation and licentiousness; wildly extravagant
- 15. Acnestis:** (b) *noun* – The part of an animal's skin that it cannot reach to scratch itself — usually the space between the shoulder blades
- 16. Hoosegow:** (d) *noun* – jail/prison
- 17. Canard:** (c) *noun* – baseless rumor
- 18. Propitiate:** (a) *verb* – to gain or regain the favor or good will, appease
- 19. Etiolate:** (c) *adj.* – pale and drawn out to a lack of light
- 20. Pettifogger:** (b) *noun* – a lawyer whose methods are petty, underhanded or disreputable



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Regain Cursor Control

Q. My mouse cursor used to automatically land in the correct spot when I had to click OK or CANCEL or make some other selection, but it doesn't do that anymore. How can I get that feature working again? It was very handy and saved a lot of mouse maneuvering.

A. What you're describing is a mouse pointer setting, so go to the Control Panel > Mouse > Pointer Options tab and place a check mark beside "Automatically move pointer to the default button in a dialog box," followed by Apply > OK. (Windows 7 users, go to Start > Search and type in "Change mouse settings" then click the Pointer Options tab.)

It doesn't work in every instance because there isn't always a default button, but by configuring it in this manner, it will automatically move to the OK (or other) button in many situations.

Q. I want to single-space the title page of a Word document, then double-space and line number the rest of document. How can I accomplish that?

A. Word uses single-spacing by default, so there is nothing you have to do other than type your title page as you normally would. To double-space other text, highlight the data, then click Format > Paragraph and under Spacing, click Double > OK. To add line numbering, click File > Page Setup > Layout tab > Line Numbers button. You'll see the line-numbering options there.

Q. The time on my computer appears as 24-hour military time. How can I change this to the normal 12-hour display?

A. You didn't mention what version of Windows you're using, but you should be able to go to the Control Panel and double click the Regional and Language Options icon. On the Regional Options tab, click the Customize button, then the Time tab, followed by the down arrow next to the Time Format box. Select h:mm:ss and click OK twice to save and exit. If you want "AM" or "PM" to appear with the time, use h:mm:ss:tt. (Windows 7 users, click Clock, Language and Region in the Control Panel, then Change the Date, Time or Number Format.)

Q. I am trying to copy photos from a folder on my hard drive to something called an SD card to use in a digital picture frame. Every time I try, I get an error message that says, "Cannot copy file. The disk is write protected. Remove the write protection or use another disk." I've used two different SD cards with the same result. What am I doing wrong, Mr. M?

A. An SD card is a Secure Digital card, which is a flash-memory device widely used in digital cameras, handheld computers, PDAs (personal digital assistants), cell phones, GPS receivers, among other devices. The problem you describe is a fairly common one, and the fix is about as low-tech as you can get: Place a small piece of tape (Scotch tape will do nicely) over the tiny switch on the SD card, then insert it again. It will work fine.

continued on Page 15

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Mr. Modem's DME (Don't Miss 'Em) Sites of the Month

Cooking Light

Your online guide to eating smart, being fit and living well. No, seriously. Here you can search, browse, and review thousands of healthy recipes. The Healthy Life section includes tips on fitness, beauty, travel, nutrition, and maintaining a positive attitude in the absence of sugar. The Community section provides access to topical bulletin boards where you can post your tips and questions or read what other participants have to say.

www.cookinglight.com

How Old is Your Brain?

Don't be alarmed that this site appears in Japanese; consider it part of its charm. Click Start, then wait for the 3, 2, 1 countdown. The objective is to memorize the number positions as they appear on screen, then click the circles in the same positions, moving from the smallest number to the largest number. After ten sequences have been completed, it will reveal how old your brain is. (Pray for double-digits.)

<http://tinyurl.com/yvq36y>

Airline Seating

If flying today makes you long for the comfort that canned sardines enjoy, the SeatGuru can help. Here you'll find seating diagrams for most aircraft so you can select the best seat possible, along with reviews and rankings of the best and worst seats on most major airlines. Trivia Alert: According to the airline industry, most "air rage" incidents occur when a thoughtless lout slams his or her seat back to a quasi-reclining position. Keep that in mind the next time you're inclined to recline.

www.seatguru.com

U.S. Hospital Finder

Type in your address, city and state, or just your ZIP code, then click Search. The hospitals closest to you will be displayed on a map. Click a hospital for details such as address, phone number, URL, number of

beds and services it provides. Information is included on more than 6,000 U.S. hospitals. No registration is required — for the Web site, not the hospitals.

www.ushospitalfinder.com

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PSA

Cypress College will be giving three mock CSRs on each of the following dates:

June 9th and June 16th at 9:30 a.m. in Business Education 304 at

Cypress College of Court Reporting
920 Valley View
Cypress, CA 90630

Please let anyone who is taking the CSR know about the mocks. Thanks.

Parking is \$2.00.



Check out the new Apple App for court reporting students! [CLICK HERE](#)

Why? Why? Why?

By Debby Steinman

After reporting for 36 years, there are a few questions that I'd like answered.

Why? When I'm sneezing and sputtering, do the attorneys just speak louder, but when somebody else in the courtroom is sneezing, they go off the record and say "Bless you," and offer a Kleenex?

Why? When I finally figure out the perfect brief for that most difficult word, do they stop using it?

Why? Do counsel sit quietly in the courtroom before court starts, and then when we go on the record, they decide to open their Velcro briefcases and rifle through their papers?

Why? Do counsel think it's okay to click their pen or rattle the change in their pockets in the courtroom, but they wouldn't think about doing the same thing at a professional golf or tennis tournament?

Why? Do counsel click their pen faster as they talk faster, and at the same time lower their voice?

Why? Do counsel on court call insist on talking at 400 wpm, but they can't hear when their case is called or when the reporter or court asks them to repeat something?

Why? Do counsel on court call expect the reporter is going to know which one of the five attorneys is speaking? Duh.

Why? Do counsel with names like Montivaldo Protheconaco speak at the speed of light, and those with names like Smith and Jones speak slowly and spell their names clearly?

Why? Do witnesses talk slowly and clearly until they get to the difficult words that no one has heard — or even cares about, except the reporter — and they speed up and mumble?

Why? Are expert witnesses so pompous and get paid so much?

Why? When you don't understand something that counsel said and you ask them to repeat what they said, they look at you like you came from another planet?

Why? Do counsel always want a rush transcript on a holiday weekend?

Why? When it is obvious no one in the courtroom can hear or understand an answer do they immediately look at me and say, "Can you read that back?"

Why? Do counsel, during jury voir dire, decide to examine at length the prospective juror with the heaviest accent, the softest voice and at the farthest end of the jury box even though they know they are not going to keep them?

Why? Do I sit patiently at my desk for 45 minutes waiting for the judge to take the bench, and when I finally decide to take two minutes to go to the restroom, the judge decides to make his entrance?

Why? Does the clerk have to print during law and motion?

Why? In spite of all this, do I love this crazy profession?

I'm sure many of you have other peccadilloes that you'd like to share, so send them to me at dsteinmancsr@att.net and we'll print them.



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for over 100 years. >>>

Homophone Proofreading Exercise

By Margie Wakeman Wells
College of Court Reporting

**Directions: Proofread these sentences;
correct all words.**

1. The bodies were interned near the ordnance depot in hastily dug, shallow graves.
2. The allied nations entered into a pact that provided for stricter laws governing heroin traffic.
3. After the missive was relayed to all personnel, the prison warden assigned the trustees to the new rotating shifts.
4. We sat for a while and discussed the problems with the aid that was working for Mr. Ray.
5. The members of the environmental block made a concerted effort to canvass the engineers at all the offshore drilling sites.
6. The administrator of the estate handled the disbursement of the monies of the diseased to the verifiable heirs.
7. Caring for the irascible old man day after day innervated the nurse and her assistants.
8. The banded cartons had been stacked neatly and in order on the palettes to ensure ease of loading.
9. The leader of the guild is not likely to readily shed the mantle of responsibility to his successors.
10. The incidents of murder declined to a new all-time low.

ANSWERS

1. interned s/b interred (buried); 2. correct; 3. trustees s/b trusties (prisoners who have been given special duties); 4. aid s/b aide (assistant); 5. block s/b bloc (group united by a common bond); 6. diseased s/b deceased (dead person); 7. innervated s/b enervated (exhausted); 8. palettes s/b pallets (movable platforms); 9. correct; 10. incidents s/b incidence (rate of occurrence).



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New Program Needs A Little More Help Getting Off The Ground

By Gerie Bunch, SOS Committee Chair

The Support Our Students (SOS) committee is trying to launch a new program of a Speaker Roster. What this program involves is member volunteers would agree to be on a list of speakers who are willing to go to their local court reporting school (when the school calls us and arranges it) and make approximately an hour presentation about the life of a court reporter. At the end of their presentation, we will have a list of programs that CCRA's SOS committee provides for students. This list can be explained and then passed out among the students.

There are 16 court reporting schools throughout California. We have had 14 people sign up to be on the roster; however, this is not enough to cover all the schools that would like to take advantage of the

program. The remaining areas are as follows: Covina, Downey, Shafter (near Bakersfield), Saratoga, Novato and Dublin. If you live anywhere near these areas and would like to give back to the profession by talking to these eager students, please contact me so I can put you on the list. gerie@psln.com Once we have a full complement of speakers, we will get this program rolling.

We want to be the "go-to" association for the schools when they need our help. We also want the students to better understand what CCRA has to offer to help forward their progress and ultimately the profession.

Cal-e-licious



Adapted from Minnie Jennings (my grandmother from County Mayo)

Contributed by Elizabeth Jennings, CR student at College of Marin

IRISH APPLE CAKE

Ingredients:

6 tbsp. unsalted butter, softened
1 ½ c. sugar
2 eggs, beaten
1 ½ tsp. vanilla
¾ tsp. each, baking powder, baking soda,
salt, cinnamon & nutmeg

1 ½ c. flour
3 – 4 Granny smith apples, cored, peeled, diced to
½" cubes (about 3 cups) *(Don't skimp on the
apples, the more the moister the cake and don't
substitute a sweeter apple)*
½ c. chopped walnuts
¼ c. additional sugar for topping

Preheat oven to 350. Generously butter a 9" round cake pan.

In a large bowl, cream butter and sugar until light and fluffy. Add eggs and vanilla and mix. In a medium bowl, mix dry ingredients (except the remaining ¼ c. sugar.) Add to large bowl and mix well. Stir in apples and nuts. Batter will be very thick and doughy and chocked full of apples.

Pour into pan, level out, sprinkle with ¼ c. sugar.

Bake until lightly browned and knife inserted in center comes out clean, about 1 hr. Don't over cook or it will become dry. Depending on your oven and type of pan, the cake could take anywhere from 45 min. to 1 hr. 15 min. Just keep checking until the knife comes out just about clean.

Serve warm or at room temperature with crème anglaise, whipped cream, or ice cream. Great served as a coffeecake in the morning as well. Even moister and more flavorful the next day. Just keep wrapped tightly; no need to refrigerate.

