

THE LAW OFFICES OF ARNOLD N. KRISS

COVID-19 ALERTS

May 11, 2020

We are still working outside of our office and anxious to get back to our normal daily routine and will do so when it is safe.

We appreciate our clients, past and present, and friends who have been supportive during this horrendous time. It is odd not being in an office with friends and experiencing the social and intellectual exchanges that take place in person. Telephone and Zoom calls are not the same.

Notwithstanding, it is critical to follow the Social Distancing directions, wear a mask when in public and wash hands and all surfaces frequently. This is especially true when New York begins to allow us to go back to work and resume our normal activities.

To lift your spirits, watch this terrific Frank Sinatra New York video.

A smile will form!



Stay Safe and Healthy!

We will make it New York!

**Arnie Kriss, Esq., Paula Early, John Theodorellis, Esq. and Mary
Donovan, Esq.**

AN UPDATE CONCERNING COURT MATTERS WHAT IS GOING ON

As previously reported, all pending client matters are being worked on in the normal course. Court filings and most appearances are still suspended, with the exception of “essential matters” mandated by the New York State Office of Court Administration. Our definition of “essential matters” may be inconsistent with the Office of Court Administration’s definition. In the appropriate case we will attempt to file if we believe the facts demonstrate the matter is “essential.”

Criminal Matters. They are still proceeding with arrests and arraignments. However, the various District Attorneys’ Offices are deciding which cases they will prosecute at the intake stage. Remember, an arrest has

collateral consequences even if a District Attorney does not file a complaint. If a circumstance arises, call us for legal advice how to proceed.

Civil Matters. The filing of new NYS lawsuits is on pause. However, if there is a potential claim and a future lawsuit against the City of New York or another NYS municipality, a Notice of Claim must be filed within 90 days – or for some municipalities less than 90 days – of the occurrence. Although the Governor has suspended statutory time requirements, we advise that any timeliness filing requirement be followed strictly to protect a claim and future lawsuit against a municipality, notwithstanding the Governor’s Executive Order.

On May 7, 2020, there was an extension of a prior Governor’s Executive Order continuing the tolling of Statutes of Limitations for the commencement of civil cases to June 6, 2020.

ESTATE MATTERS DURING THE COVID-19 PANDEMIC

We all have been impacted upon by COVID-19. Sadly, the loss of a loved one or friend may have occurred. In these difficult times there are legal obligations and requirements that must be considered.

We recommend the following to be considered:

1. Obtain multiple certified copies of a death certificate from the funeral director which is needed for presentation for any bank accounts, insurance policies or any other institution that may require one as proof of death to obtain information.
2. Notify an insurance company if a life insurance policy exists to file a claim. If you are unaware if there is a life insurance policy, the New York State Department of Financial Services, at no charge, provides a service to locate a life insurance policy if it exists and benefits were not sought. A life insurance policy may designate a beneficiary. The beneficiary will need proof of the insured’s passing – death certificate – and proof of the beneficiary’s identity to obtain any insurance benefits.
3. To determine if there is a Last Will & Testament, a search of the loved one’s home and/or an inquiry at the loved one’s local bank can be done to determine if there is a safe deposit box. With the exception of the Will, do not remove any personal belongings. Permission may be required from the New York State Supreme Court’s Surrogate’s Court who has jurisdiction over Estate matters. A search of the County’s Surrogate’s Court could reveal if a Will was filed with this Court.
4. Survivors may be entitled to Social Security death benefits and Workers Compensation benefits depending on how death occurred. It is important to speak to the loved one’s employer concerning any other benefits that exist for a spouse, children or any family members designated as a beneficiary.
5. Gathering all records is critical, especially tax returns, bank statements, pension statements or any other financial records to determine who may have to be contacted.

To properly and legally handle an Estate, a Petition is required to be filed with the County’s Surrogate’s Court whether an individual passed away with or without a Will. It is recommended to contact an attorney to assist

with an Estate matter. If we may be of assistance, please do not hesitate to contact us.

NEW YORK STATE MOTOR VEHICLE INSPECTIONS

If your vehicle's annual inspection is expiring, at this time, during the COVID-19 Emergency, vehicle safety and emission inspections set to expire has been extended by the New York State Department of Motor Vehicles.

While an inspection has been extended, motor vehicle inspection stations have been deemed essential services and remain open for business. You may still have your vehicle inspection performed during the present emergency.

LANDLORD-TENANT RELIEF

By Executive Order, Governor Andrew Cuomo has directed that:

Until August 19, 2020, the Executive Order prohibits the initiation or of either: (1) an eviction of any residential or commercial tenant for nonpayment of rent, or (2) a foreclosure of any residential or commercial mortgage, for nonpayment of a mortgage, if the property is rented or owned by someone that is eligible for unemployment insurance or benefits under state or federal law or otherwise facing financial hardship due to the COVID-19 pandemic.

Landlords may not charge or request late fees for the untimely payment of residential rent between March 20, 2020 and August 20, 2020.

Additionally, the Executive Order allows for some residential tenants, upon written request, to the Landlord to apply their security deposits for rent. There are criteria to be met for this relief if the tenant is: (1) eligible for unemployment insurance or benefits under state or federal law; or (2) otherwise facing financial hardship due to the COVID-19 pandemic.

Important to keep in mind. If a tenant's security deposit is used as payment of rent, the tenant must replenish the security deposit at the rate of 1/12 of the amount used as rent each month, starting no less than 90 days from the date the security deposit was used as rent. Alternatively, the tenant may purchase insurance that provides relief for the landlord in lieu of the required monthly security deposit replenishment.

IRS CLARIFIES NON-DEDUCTIBILITY OF EXPENSES THAT RESULT IN FORGIVENESS OF PPP LOANS

On March 30, the IRS issued a Notice stating that no deduction is allowed under the *Internal Revenue Code* for deductible expenses if the payment of the expense results in forgiveness of a covered loan under the Paycheck Protection Program ("PPP"). A PPP loan will be forgiven in an amount equal to the payroll costs, mortgage interest, rent and utility payments made by the loan recipient in the 8 weeks following the origination of the loan. The loan's amount to be forgiven is excluded from the gross income of the taxpayer's business. What is needed is more information concerning the deduction for the payment of covered expenses resulting in the PPP's loan being forgiven. Not to include the PPP loan proceeds as income and to deduct the covered expenses is a significant inconsistency that no doubt will be cleared up by IRS.

It is recommended to consult with your accountant about this issue. Also, you

may be required to provide proof to the Small Business Administration that the PPP loan was used for the covered expenses in a 75% allocation for payroll and 25% for the other covered expenses to receive the benefit of total forgiveness of the PPP loan. Again, check with your accountant to be in compliance.

**JUNE 23, 2020, IS PRIMARY DAY
AN ABSENTEE BALLOT TO VOTE**

Governor Cuomo directed that a postage-paid application for an absentee ballot will automatically be sent to all New York State eligible voters for the June 23 election. In addition, you can receive the absentee ballot application by applying online at the NYS or NYC Board of Elections website.

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STAY SAFE, HEALTHY AND NEW YORK TOUGH

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