

At Your Service September 2012

By RIW on September 11, 2012

At Your Service

The eNewsletter of RIW's Hospitality and Retail Services Group



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CALENDAR

- September 4, 2012 – MRA End of Summer Mixer, Legal Harborside, Boston, MA
- September 21-23, 2012 – Newport Mansions Wine & Food Festival, Rosecliff & Marble House, Newport, RI
- October 10, 2012 – **David Robinson, Esq.** will be teaching a seminar on Writing Demand and Response Letters at the National Retail Tenant Association's Annual Conference. The NRTA is the leading source of lease administration education for commercial office and retail real estate lease professionals, attorneys, lease accounting and other commercial property management specialists who are responsible for retail real estate lease administration and operating costs recovery procedures. Also in attendance will be **Lou Katz**, Chair of RIW's Retail, **Hospitality Practice Group**.
- November 7, 2012 – MA Food Association, Annual Meeting and Hall of Fame Awards Ceremony, Lombardos, Randolph, MA
- November 12-14, 2012 – The Restaurant Finance & Development Conference, Bellagio, Las Vegas

Do Not Miss Out on the Tax Planning Opportunity of a Lifetime!



By Lisa Weinstein Burns, Esq., LLM

On December 17, 2010, Congress and President Obama signed legislation that took most people by surprise when they agreed to increase and unify the federal estate, gift, and generation-skipping transfer (“GST”) tax exemptions to a single sum of \$5 million per person for a temporary two year period of time. This amount has been further increased in 2012 by inflation adjustments to an amount of \$5.12 million per person. What this means is that an individual can give away property this year, either while living or at death, up to \$5.12 million in value without incurring gift or estate tax, assuming such individual has not previously used any of his or her federal exemption; and a married couple can give away up to \$10.24 million this year. This legislation also extended the beneficial Bush federal income tax cuts that cut capital gain tax rates to an all time low. [Click here](#) to read full article.

Wage Act Violations: Officers and Managers of LLCs at Risk.



By Bethany A. Grazio

Last year, the Hampden Superior Court considered a case of first impression involving the application of the Massachusetts Wage Act (M.G.L. c. 149, § 148) to managers and officers of limited liability companies. In the case of Cook v. Patient EDU, LLC et al., No. HDCV20100819, 28 Mass. L. Rptr. 492 (May 24, 2011), the court held that the managers and officers of a limited liability company cannot be held personally liable under the Wage Act. While that case is currently on appeal, the Suffolk Superior Court heard another case regarding whether the Wage Act applied to managers and officers of a LLC as it applies to officers of a corporation. [Click here](#) to read full article.

Marketing Corner



Is this the person to whom I am speaking? – Lily Tomlin in classic Laugh-in skit

Don't leave critical customer interactions to chance. When customers call your restaurant give them a live person to talk with. If that's not possible right away in every case, make sure they get a quick return call. Don't dump customers into some voicemail netherworld... or simply refer them to some web location.

Make sure employees who answer your phone are well-trained... upbeat, polite and informed. And committed to resolving the customer need or connecting them with someone who can.

Industry Trends

- National Restaurant Association Reports Continued Restaurant Job Growth, Outpaces Overall Job Growth Rate by Two to One

- **U.S. Hotel Industry Sees Rise in Profitability**
- Retail Industry Trends and Technology Business Drivers
- **Top food trends from the 2012 NRA Show**

In the News

Congratulations to RIW Trademark Client Sonesta Hotels on their ongoing expansions:

- Sonesta announces new extended stay hotel [Click here to read more.](#)
- Sonesta to open boutique in Doha. [Click here to read more.](#)
- New Restaurant with chef Rick Tramonto in New Orleans Royal Sonesta. [Click here to read more.](#)

Ruberto, Israel & Weiner attorneys have comprehensive knowledge and expertise in the areas of law in which they practice and the industries served. Attorneys in RIW's Hospitality Practice Group have provided legal services to industry clients for over 30 years.

Additionally, our attorneys organize seminars, lecture, write articles, participate in trade associations, and serve on Boards of Advisors for retail, food and hospitality industry companies.

For a full description of our Hospitality Practice Group, including a list of representative clients, [click here.](#)

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Published by Ruberto, Israel & Weiner. **Kelly A. Caralis, Esq.**, Editor.

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