

Dear Stewart Partners,

As always, we hope you, your colleagues and family are well. We are nearing the end of April and have just a few items we'd like to share with you.

First, we wanted to remind you that next week is the Spring Conference of REBA and two of our underwriters are presenting. Read below for more details and a link to REBA's site if you haven't signed up yet.

As a reminder, the conference is virtual, so you can listen to the recorded sessions at your convenience! Also, the Westfield Satellite office of the Hampden County Registry of Deeds re-opens to the public, but with capacity restrictions. Lastly, for our agents who are business owners, we learned of a tax credit available to small businesses who offer paid time off for employees to obtain Covid-19 vaccinations. Read the full article below.

- *Stewart Underwriters presenting at REBA's Spring Conference*

Jutta R. Deeney, Esq., Senior Underwriter and New England Regional Counsel, is presenting as part of a panel which will discuss various REBA Title Standards and Forms. Shannon Coleman, Esq., Underwriting Counsel for Massachusetts and Rhode Island, will be presenting as part of a panel on federal estate tax liens and their impact on title.

***Help! Is There a Title or Practice Standard for That? ~ Practical Skills***

Presenters: Jutta R. Deeney; Julie M. Palmaccio

Have you ever asked yourself, "how do I solve that? Is this really a problem?" If so, this practical skills session is for you. There are 84 REBA title standards and 65 forms that address a variety of subjects, from the common to the obscure. This session focuses on some of the less commonly used standards and forms, as well as some recently revised standards, including equity judgments, code violations, corporate transfers after dissolution, evidence of death, and many more.

***Estate Tax Lien & Title: Practical Review of the Estate Tax Lien, its Release & Updates ~ Practical Skills***

Presenters: Shannon O. Coleman; Kimberly A. Litwinczak

Following the death of an owner of Massachusetts real estate, an automatic estate tax lien attaches to their property includable in their estate, including their real estate. This practical skills session will review the Massachusetts and Federal estate tax liens, and discuss the circumstances requiring estate tax clearance and how to release estate tax liens. The panelists will review the provisions of M.G.L. c. 65C §14(a) and advise when affidavits may be used to address estate taxes, or if a Certificate Releasing Massachusetts Estate Tax Lien and/or a Certificate of Discharge from Federal Estate Tax Lien is required. The panelists will also discuss 2018 REBA Form No. 32A and amended REBA Title Standard No. 3.

To register for REBA's Spring Conference, follow this link:

<https://www.reba.net/calendar/signup/NjQ5> or call 617-854-7555

- *Westfield Satellite office - Hampden County Registry of Deeds*

In accordance with the Westfield City Hall restrictions, the Hampden County Registry of Deeds will resume operations at this Satellite location Monday through Friday, in the afternoons from 12noon to 4:00pm. This Registry location is limited to one customer at a time. The Hampden County Registry of Deeds recommends that you contact the main office at 413-755-1722 and ask for the Westfield office to assist you in the coordination of your recording at this satellite location.

- *Tax Credits Available to Small Business*

According to a recent article published by [www.shrm.org](http://www.shrm.org), to encourage more widespread vaccinations, small employers are eligible for a tax credit if the employer offers paid leave to its employees who take time off to get or recover from a Covid-19 vaccine. The tax credit is funded through an existing program under the American Rescue Plan that provides tax credits to employers that voluntarily offer paid leave for certain Covid-19 related reasons through September 30, 2021. To read the full article, follow this link:

<https://www.shrm.org/resourcesandtools/legal-and-compliance/employment-law/pages/vaccine-paid-leave-tax-credit.aspx>

- *Stewart's Massachusetts COVID-19 Resource Page*

Please view our resource page which contains all the local information relative to underwriting guidance, affidavits, registry closures and frequently asked questions. This site will be updated regularly. To access click [HERE](#) and make it a favorite on your web-browser. You can also copy the following URL and paste it into your web browser:

<https://www.stewart.com/content/stewart/stewartcom/en/stg/massachusetts/underwriting-resources/forms-policy-information/covid-19-info-resources.html>

**Stewart Title Guaranty Company - Massachusetts**

200 5<sup>th</sup> Avenue, Suite 301, Waltham, MA 02451 **Phone:** 800-628-2988 **Fax:** 781-697-3336

Monarch Place - 1414 Main Street, Suite 1835, Springfield, MA 01144 **Phone:** 413-930-8090 **Fax:** 978-964-0565

**Tiziano Doto**, Agency Services Manager - [tiziano.doto@stewart.com](mailto:tiziano.doto@stewart.com)

**Jutta R. Deeney**, VP, State Counsel - [jutta.deeney@stewart.com](mailto:jutta.deeney@stewart.com)

**Shannon Coleman**, Underwriting Counsel - [scoleman@stewart.com](mailto:scoleman@stewart.com)

**Christine Provost**, Associate Senior Underwriting Counsel - [christine.provost@stewart.com](mailto:christine.provost@stewart.com)

**Tracie Kester**, Underwriting Counsel - [tracie.kester@stewart.com](mailto:tracie.kester@stewart.com)

**Paula M. Cuculo**, Underwriting Counsel - [paula.cuculo@stewart.com](mailto:paula.cuculo@stewart.com)

**General MA Underwriting Mailbox** - [massuwing@stewart.com](mailto:massuwing@stewart.com)

**Tracy Hawkins**, Agency Sales Representative Sr. - [tracy.hawkins@stewart.com](mailto:tracy.hawkins@stewart.com)

**Rita Kelly-Parsley**, Agency Sales Representative Sr. - [rita.kelly-parsley@stewart.com](mailto:rita.kelly-parsley@stewart.com)

**Tom Potito**, Agency Sales Representative Sr. - [tom.potito@stewart.com](mailto:tom.potito@stewart.com)

**Mary Blomerth**, Agency Sales Representative Sr. - [mary.blomerth@stewart.com](mailto:mary.blomerth@stewart.com)

**Lyslie A. DeMeo**, Agency Sales Representative, Sr. - [ldemeo@stewart.com](mailto:ldemeo@stewart.com)