



The Citation

SBA 2024 Hot Topics Seminar Registration Open

The SBA 2024 Hot Topics Seminar will be held on Friday, January 19, 2024, at the Savannah Golf Club. This seminar is a great chance to earn CLE hours locally, quickly, and efficiently. This seminar is an SBA Member Only Event. If you have not renewed your membership for this bar year, you may do so at <https://www.savannahbar.org/renew-membership>.

Please return all registration forms to this year's chairperson, Mark Kelso, via email or USPS mail. Check payments must be mailed to Mark at the PO Box listed.

Hot Topics Seminar information may also be located through the SBA website at https://www.savannahbar.org/hot_topics.

Please be aware seminar registration is not available online. To register for the seminar, you must access the registration form and submit it to this year's seminar chair:

Mark Kelso
Kelso Law, LLC
P.O. Box 61507
Savannah, GA 31420
MKelsoLaw@gmail.com
912.704.8431

All registrations must be received by Tuesday, January 16, 2024

Come out to make the SBA Hot Topics another successful seminar. We look forward to seeing you there!

Please note: By participating in SBA's Hot Topics Seminar, you agree that you may not save, record, share, or post this session or any photos from this session without Savannah Bar Association's prior permission. Likewise, Chair, Co-Chair, Committee Members, and Guest Speakers agree that they will not save, record, share or post this session or any photos from this session without Savannah Bar Association's prior permission.



THE SAVANNAH BAR ASSOCIATION PRESENTS:
HOT TOPICS SEMINAR
January 19, 2024

SAVANNAH GOLF CLUB

Mark Kelso, Chair
Committee:
Evan Miller, Jennifer
Wittich, Jay Johnson,
Megan Ebert, Marlene Mader

7:30 – 8:20 a.m.	Sign-in/Breakfast	
8:20 – 8:30 a.m.	Welcome by SBA President & Chair	
8:30 – 9:15 a.m.	Consider Your Audience: What's the Jury Going to Think About This?	Maria and Danny Justus Lasky Justus Law
9:15 – 10:00 a.m.	Asset Protection Planning with Offshore Trusts	Howard Rosen Donlevy-Rosen and Rosen, PA Coral Gables, FL
10:00 – 10:15 a.m.	BREAK	
10:15 – 11:00 a.m.	Special Strategies Required to Effectively Protect Real Estate	Patricia Donlevy-Rosen Donlevy-Rosen and Rosen, P.A. Coral Gables, FL
11:00 – 11:45 a.m.	Appellate Practice Procedures	Judge Jeffrey Watkins Georgia Court of Appeals
LUNCH:	Legal Ethics, Succession Planning and Wrapping Up a Law Practice	Bill NeSmith State Bar of Georgia
1:00 – 1:45 p.m.	Corporate Transparency Act & ERC Credit: What General Practitioners Need to Know	Jeffrey Williamson J.L. Williamson Law Group
1:45 – 2:30 p.m.	Criminal Record Clearing/Expungement	Nancy DeVetter DeVetter Law Firm
2:30 – 2:45 p.m.	BREAK	
2:45 to 3:30 p.m.	GLSP Update for Attorneys	Sarah Anderson Georgia Legal Services Program
3:30 – 4:30 p.m.	Civility as the Core of Professionalism & Ethics in Litigation	Dennis Keene Bouhan Falligant LLP

Adjourn



SAVANNAH BAR ASSOCIATION HOT TOPICS SEMINAR

REGISTRATION FORM

Date: Friday, January 19, 2024

Time: Registration begins at 7:30 A.M.
Program begins at 8:30 A.M.

Place: The Savannah Golf Club, 1661 East President Street, Savannah, GA 31404

Name (Print): _____

Georgia Bar No: _____

Employer: _____

Phone: (____) _____

E-mail: _____

FOR SBA MEMBERS ONLY

Tuition: \$150.00 [Breakfast and Lunch is included in tuition]

PLEASE MAKE CHECK PAYABLE TO **“SAVANNAH BAR ASSOCIATION”** AND
RETURN THIS FORM TO:

Mark Kelso
Kelso Law, LLC
PO Box 61507
Savannah, GA 31420
MKelsoLaw@gmail.com
(912) 704-8431

NOTE: REGISTRATION FORMS CAN ALSO BE EMAILED TO THE ABOVE EMAIL ADDRESS

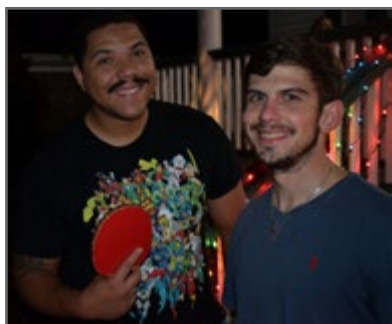
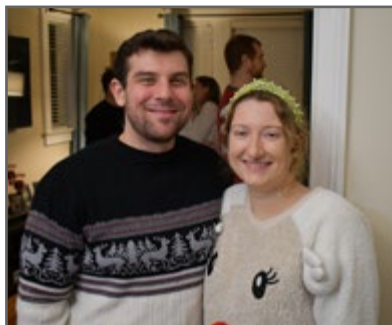
7.00 TOTAL HOURS OF CLE CREDIT HAS BEEN APPROVED INCLUDING: 4 HOURS OF TRIAL PRACTICE,
1 HOUR OF ETHICS, &
1 HOUR OF PROFESSIONALISM



Recap of SBA and YLD December Events

On December 14, 2023, the Savannah Bar Association held its annual oyster roast at Old Fort Jackson. Attendees enjoyed mouthwatering oysters provided by Silk Road Catering, live music performed by The Fractions, and a cannon firing. Many thanks to Elizabeth Gallo Court Reporting LLC for sponsoring the event!

The SBA's Young Lawyers Division held its own December event, the annual tacky sweater party, on December 9, 2023, at the residence of YLD President (and Citation Newsletter Editor) Alec Chappell, whose own sweater was so tacky it cannot be shown in this article. Guests enjoyed drinks, a Chick-fil-A nugget platter, and holiday-themed treats. Meanwhile, YLD members Harrison Pratt and Chase Arrington channeled their inner Forrest Gump in an epic ping pong match on Alec's driveway, with Harrison earning bragging rights for the next year. The YLD thanks Gilbert & Jones Court Reporting for generously sponsoring the event.



YLD Holiday Party



YLD Oyster Roast



High School Mock Trial Announcement

Counselors and Colleagues:

First, I want to thank and acknowledge Alec Chappell and Harrison Pratt for getting involved and creating the Savannah Bar YLD Mock Trial Committee. This will undoubtedly be an asset to our legal community and help Savannah be a good representative for High School Mock Trial.

Some of you I have already heard from, but we still need plenty more help for the judging panels for all rounds/levels of the competition.

Savannah will once again host rounds of the 2024 High School Mock Trial Competition. The Regional Competition is scheduled for Saturday, February 10, 2024, followed by the District Competition on March 2, 2024, both at the Chatham County Courthouse. There will be a morning, mid-day, and afternoon round on each day. We need approximately 84 judging panel members for each day (28 per round), so please consider helping if you can.

CLE credit is available for attorneys and judges serving on a judging panel during the 2024 mock trial season: 1 general CLE hour, including 1 hour in Trial Practice and 1 hour in Professionalism (1,1,0,1). Members who are able to help in two different levels of the competition (Region/District/State Finals) can claim an additional 1 general CLE hour and 1 hour in Trial Practice (1,1,0,0). You will have to pay the minimum fee to earn the credit hour, and we can provide additional information in this regard on the date of the competition(s).

This is a great experience for the judges and students. If you can please spare the time to join us in hosting this event, please do so. For those who are interested and able to help, please register at <https://www.cognitoforms.com/HighSchoolMockTrial/JudgingPanelVolunteerRegistration2024Season>. Or if you prefer to contact me directly to get registered I can assist you as well.

Thank you in advance and I hope to hear from you.

Yours collegially,
Craig Call

Save the Date! 2024 Admiral Harvey Weitz Boat Ride

Join the Savannah Bar Association on Friday, April 19, 2024, for the Admiral Harvey Weitz Boat Ride. Boarding starts at 9:30 a.m. for the Boat Ride. The boat leaves promptly at 10:00 a.m. from the dock and travels down the Savannah River to Daufuskie Island. The boat should return to the dock at approximately 4:00 or 4:30 p.m.

Please note that online registration paid via credit card is the only way to guarantee a spot on the Boat Ride. Walk-up registrations on the morning of the event are subject to availability.

Be on the lookout for an SBA email with details and instructions on registering for this popular SBA event!



Oliver Maner Presents Donations to Union Mission's Parker's House: A Home for Women

This marks the successful conclusion of the third annual Homelessness Awareness Month supply drive at prestigious Savannah law firm.

Oliver Maner attorneys presented the donation of essential personal care items, including soap, toothpaste, sheets, blankets, and hygiene items to Union Mission's Parker's House: A Home for Women. This donation is a result of the National Homelessness Awareness Month supply drive during the month of November. After the presentation, the attorneys loaded the donations into the Union Mission van for delivery to Parker's House: A Home for Women.

Savannah-Chatham County has the second-highest rate of homelessness in Georgia. According to the Chatham Savannah Authority for the Homeless 2023 HUD PIT Survey, on any given night, more than 180 women in Chatham County are experiencing homelessness.

Union Mission's Parker's House partners with women to foster personal, economic, and housing stability by providing 90 days of emergency housing with supportive services for up to 32 women at a time.

The women served at Parker's House are the face of resilience and hope. Since opening on September 6, 2022, Parker's House has achieved the following:

- 222 women served, more than double initial projections
- 60% employed at entry
- 136 obtained safe and stable housing
- 148 increased income through employment and benefits
- 50% engaged in Mental Health Counseling Services
- 19,980 meals provided

Union Mission provides basic human needs for the residents, including food, clothing, transportation, access to mental healthcare, employment support and other services. The goal of Parker's House is to help residents maintain stable housing and reemerge as independent members of the community.





This is the third consecutive year Oliver Maner has organized this donation drive in support of this deserving organization.

ABOUT UNION MISSION

Union Mission has cared for Savannah's homeless community for 85 years, offering emergency, transitional and permanent housing solutions to those in need. Union Mission also collaborates with the community's network of service providers to make comprehensive, wrap-around supportive services, such as mental health counseling and culinary arts job training, available to all homeless persons in the community. The mission of Union Mission is to partner with people to end their homelessness. For more information, call (912) 238-2777 or visit www.unionmission.org.

Southern District of Georgia U.S. Attorney's Office named in award for prosecutions targeting major drug trafficking operations

Organized Crime Drug Enforcement Task Force lauds SDGA-USAO

Prosecutors with the Southern District of Georgia U.S. Attorney's Office are among the recipients of an award celebrating success in investigating, prosecuting and dismantling major drug trafficking operations in Georgia and beyond.

U.S. Attorney Jill E. Steinberg announced receipt of the Special Group Achievement Award from the Organized Crime Drug Enforcement Task Forces Southeast Region, recognizing the efforts of the High Intensity Drug Trafficking Area Task Force Group that includes the Southern District of Georgia U.S. Attorney's Office. Three federal prosecutors – Assistant U.S. Attorney and OCDETF Coordinator Marcela C. Mateo, and Assistant U.S. Attorneys Frank M. Pennington II and John P. Harper III – are named in the award, along with individuals and task force officers from the Drug Enforcement Administration and local law enforcement agencies.

“This prestigious award recognizes the outstanding success of the collaborative efforts between federal, state and local law enforcement agencies in disrupting regional and transnational drug trafficking and money laundering operations,” said U.S. Attorney Steinberg. “The award is a visible symbol of their unwavering commitment to keeping our communities safe.”

The Special Group Achievement Award recognizes a group of individuals who demonstrate a commitment to OCDETF's mission and goals, including its principal strength in partnership through multi-agency cooperation.

The investigations and prosecutions named as part of the award are credited with the seizure of more than 2,200 kilos of cocaine; more than 18,000 kilos of marijuana; approximately 56 kilos of heroin; dozens of firearms; and approximately \$13 million, with more than 60 defendants prosecuted as result of indictments from the investigations.



In addition to the prosecutors from the Southern District of Georgia U.S. Attorney's Office, recipients of the award and their agencies at the time of the operations include DEA Group Supervisor Devveron M. Ramcheran, Intelligence Analyst Kristeena Jackson-Billiot, and special agents Lupersio Perez, Jason Peters, Linh Vuong, and Jason Kennedy; U.S. Fish and Wildlife Service Agent Harry D. Hamrick; Customs and Border Protection Agent Blake R. Dill; Georgia Ports Authority Police Department Investigator Barry T. Ripley; GBI Special Agent Nicholas K. McNeal; Chatham-Savannah County Narcotics Investigators Joseph Hood, with the Savannah Police Department, and Thomas Hicks, with the Thunderbolt Police Department; Investigators Ryan Alexander with the Glynn County Sheriff's Office, Shawn E. Fields with the Liberty County Sheriff's Office, Robert L. Livingston with the Treutlen County Sheriff's Office, Timothy G. Burris with the Laurens County Sheriff's Office, Brandon Carver with the Appling County Sheriff's Office, and Michael Lewis with the Bulloch County Sheriff's Office; and Investigators Jacob T. Royal with the Blackshear Police Department, and Willie J. Tyler with the Richmond Hill Police Department.

Operations cited in the OCDETF award include:

Operation Apex: This investigation targeted a transnational criminal organization operating within the United States and abroad with activities ranging from harvest and distribution of shark fins and other illegal seafood products, and resulted in the seizure of tons of cocaine and marijuana, and more than \$11 million in laundered proceeds including diamonds, gold, silver and jewelry. Twelve defendants were prosecuted as a result of the investigation.

Operation Hear My Train A-Comin': Agents from the DEA and Homeland Security Investigations targeted a transnational criminal organization using container vessels to smuggle bulk quantities of cocaine and other illegal drugs from South America and the Caribbean to European ports by way of the Port of Savannah. The operation seized more than 1,200 kilos of cocaine and approximately \$664,000 in cash.

Operation Snow Plow: In conjunction with the Chatham-Savannah Counter Narcotics Team, this investigation targeted a major drug trafficking organization in the Savannah area, and resulted in 29 federal arrests from Georgia, Florida and Texas and the seizure of nearly 40 kilos of cocaine and other drugs, 38 firearms, nearly \$600,000 in cash and 11 vehicles.

Operation Monroe Doctrine: Centered in the greater Laurens County area, this operation seized nearly 20 pounds of methamphetamine, 86 firearms, nearly \$50,000 in cash and resulted in the prosecution of 29 defendants on drug trafficking charges.

Operation Deadlier Catch: In collaboration with the FBI, this investigation in the Chatham County area resulted in nearly 60 arrests on drug trafficking charges, along with the seizure of more than 24 kilos of cocaine, 126 pounds of marijuana, three kilos of heroin, 14 firearms, and \$1.5 million in cash and other assets.



Photo caption:

Award recipients who attended the Atlanta ceremony for the Organized Crime Drug Enforcement Task Forces Special Group Achievement Award include Blake Dill, with Customs and Border Protection (from left); Jacob Royal, with the Blackshear Police Department; Kristeena Jackson-Billiot, with the Drug Enforcement Administration; Barry Ripley, Georgia Ports Authority Police Department; Brandon Carver, Appling County Sheriff's Office; AUSA Marcela Mateo; Jason Peters, DEA; Jason Kennedy, DEA; AUSA John Harper; Shawn Fields, Liberty County Sheriff's Office; AUSA Frank Pennington; DEA Group Supervisor Deverron "Ram" Ramcheran; U.S. Attorney Jill Steinberg; and Linh Vuong, DEA.



GUARDIAN AD LITEM TRAINING

Guardians Ad Litem are an arm of the court and play an important role in family law cases. The Georgia Bar suggests 50 pro bono hours per year. If helping children in our community resonates with you, then train to become a Guardian Ad Litem. GALs are paid or receive pro bono hours. This is a great way to contribute your time!



Training location: The Mediation Center
5105 Paulsen Street, Suite 125D
Friday, February 23, 2024, 8:30 AM –
5:00 PM

6 HOURS OF CLE CREDIT AVAILABLE

Training is only offered once a year, so don't miss this opportunity.

The cost is \$600 or a commitment to two (2) pro bono cases.

To apply for the training, please visit:

<https://mediationsavannah.com/application-for-gal-training>

For questions contact Amanda Love at

Alovee@MediationSavannah.com



Georgia Trend Recognizes Bouhan Falligant Attorneys as “Legal Elite”

[Bouhan Falligant](#) attorneys were recently recognized in the December 2023 issue of *Georgia Trend* as part of the publication’s prestigious “Legal Elite” designation. Legal Elite recognizes the top attorneys in the state of Georgia as selected by their peers.

Selected from the firm were the following partners:

- Todd Baiad
- Rob Brannen
- Dolly Chisholm
- Andrew Dekle
- Heather Lundy
- Melanie Marks
- John Northup
- Maggie Puccini



Georgia Trend’s Legal Elite issue honors the state’s most effective attorneys in a number of practice areas, including bankruptcy/creditors’ rights, business law, corporate law, criminal law, family law, general practice, labor & employment, personal injury, public finance/bonds, and taxes/estates/trusts. Recipients, who must be a member of the State Bar and live and practice in Georgia, are nominated and selected by their peers. This year marks the 21st year of *Georgia Trend* recognizing Georgia’s Legal Elite.



Three HunterMaclean Attorneys Honored as 2023 Georgia Trend Legal Elite

[HunterMaclean](#), a leading business law firm with offices in Savannah and St. Simons Island, is honored to announce that three attorneys were recently recognized as 2023 Legal Elite by *Georgia Trend*.

Georgia Trend, a statewide business publication, recently published its annual issue honoring Georgia's leading attorneys for their achievements in various practice areas. Legal Elite is compiled by attorneys submitting their nominations through the publication's website, and the listing is determined solely by attorneys' votes.

"We are honored to have these exceptional attorneys included in Georgia's most recognized business publication," said Managing Partner Brad Harmon. "Their inclusion is further testament to their dedication to our clients, their practice, and our community."

HunterMaclean attorneys named as 2023 Legal Elite include:

- [Thomas S. Cullen](#)
- [J. Benedict Hartman](#)
- [Joseph F. Strength](#)

Georgia Trend's Legal Elite issue can be found at www.georgiatrend.com.



Thomas S. Collins



J. Benedict Hartmann



Joseph F. Strength



GLSP Volunteer Receives State Bar Award for Pro Bono Service

Georgia Legal Services Program would like to congratulate Francesca Rehal for being named the 2023 recipient of The H. Sol Clark Award. The H. Sol Clark Award is named for former Georgia Court of Appeals Judge Clark of Savannah, who was known as the “father of legal aid in Georgia.” The Clark award recognizes an individual lawyer “who has excelled in one or more of a variety of activities that extend legal services to the poor.”



Francesca Rehal

Ms. Rehal sets a stellar example of this quality. Ms. Rehal is a solo practitioner with a busy litigation practice. And yet, when the call for assistance for our clients goes out, she immediately responds providing pro bono representation to those who could not otherwise afford legal representation. For many legal aid clients, contact with a GLSP lawyer or GLSP pro bono volunteer lawyer is the first positive contact they’ve had with the legal community. Clients report back how much they appreciate the work Ms. Rehal does for them and the respect she shows for them during representation. They feel heard and well-represented in court.

For several years now, she has accepted over 25 domestic violence cases a year from Georgia Legal Services Pro Bono Unit. She does the work quickly and quietly and is always surprised when GLSP-Savannah recognizes her work at our annual pro bono luncheon sponsored by the Savannah Bar Association. Ms. Rehal well and truly deserves this recognition.



Georgia Legal Services Program is a 501(c)3 nonprofit law firm.
We provide free, civil legal services to low-income or senior-aged
Georgians outside of the five metro Atlanta counties
To volunteer, contact Sarah J. Anderson at sjanderson@glsp.org
or sign up online at <https://www.glsp.org/volunteer-2/>.



David Purvis Elected President of Mediation Center's Board of Directors

Congratulations to [The Manely Firm, P.C.](#)'s Partner Attorney David Purvis for being elected as President of [The Mediation Center of the Coastal Empire](#)'s Board of Directors for the upcoming year! David says, "Our Firm has been long time supporters of The Mediation Center and I joined the board last year. I am excited to lead the board in 2024 and support the great work Jill Cardenas and her team do throughout the community."

The Mediation Center provides mediation services, run the Family Law Resource Center, provide co-parenting and high conflict parenting courses, and facilitate the guardian ad litem program for Chatham County Superior Court. Also, among many other things, they proudly serve as leaders in peace building initiatives throughout the Savannah area. Congratulations to David and the Mediation Center for an exciting upcoming 2024, great things to come!



David Purvis

List of Anchel Samuels's Wills in Possession of Chris Steinmetz

Some years ago, the son of late SBA-member Anchel Samuels asked Chris Steinmetz to take possession of several wills that were in Anchel's possession at the time of his death. Chris circulated this information among local practitioners in Probate Court, and some of the wills have been claimed. But many have not. Attached is list of wills in Chris's possession. If anyone has any information or inquiries, please email Chris at cjs@ggsattorneys.com.

BONNIE H. AKINS
SELMA B. ARNSTEIN
MARY W. BARNES
ANNE BEEBE
CARRIE B. BIZZARD
LUCHES BIZZARD
JANE G. BROOKINS
LAURA GWENDOLYN FENDER BOYD
HOWARD ROLAND BOYD
NORWOOD G. BROWN
KAREN E. BRUCE
ELIZABETH D. DASHER
GLENDA R. EDWARDS
WILLIAM L. GRANGER - BUCKLAND
HALL PLANTATION, BRYAN CO.

BEATRICE W. HUGHES
NORMAN KAPLAN
SALLY KAPLAN
CONSTANCE LATHAM KEATING
MARIAN F. LUTZ
MARIAN FOGARTY LUTZ
JOHN F. MCELLEN (2)
GERALD M. MACKAY
ELLEN K. MAHANY
MAMIE L. MAHANY (2)
THOMAS EDWARD MAHANY, SR.
MARY A. MARSH
MARYLA MELAMED
MARJORIE W. MOORE
BETTY T. NEW

LEAH SCHULMAN
EDITH NELSON SHERMAN
GEORGE SMITH
MARY SMITH
GILBERT STEIN (2)
LOIS S. STEMBRIDGE
NANCY M TARGETT
TIMOTHY E. TARGETT
ROBERT P THOMAS
LAVEAU J VERNAY
DONALD STEPHENS WHEELER
FRANCIS LARAINIE WILLIAMS
BARBARA M. WILSON
JAMES C. WILSON, JR.
CATHERINE W. WOLFE
WOODROW W. WOLFE



New Mandatory Reporting Requirements to FinCEN for Business Entities

If you haven't heard of the Corporate Transparency Act (the "CTA"), then you need to read up on it immediately. If you have a client who has a single-member LLC holding one small parcel of land, then the CTA applies to that client. If the client does not comply with the CTA requirements, they may be subject to a \$500 civil penalty per day, criminal penalties (including imprisonment for up to 2 years) and/or a fine up to \$10,000. The CTA goes into effect January 1, 2024, and, no, that is not a typo.

The CTA requires the vast majority of business entities (LLC, corporations, etc.) created by filing formation documents with any Secretary of State (or similar international governmental authority) to file a Beneficial Ownership Information ("BOI") report with the Financial Crimes Enforcement Network, a division of the U.S. Department of Treasury ("FinCEN").

The stated purpose of the CTA is to create a national database of business entities ("reporting companies") that identifies the human beings behind the companies as part of an increasing effort to combat money laundering, terrorism, tax evasion, and other financial crimes. Under the law as now in effect, the database will not be open to public inspection as some filings are, e.g., deed records, but it will be available to numerous government agencies and possibly others in the future.

As noted, the law goes into effect in less than a month. Initial BOI reports of entities created before January 1, 2024 are due by December 31, 2024. For entities created on or after January 1, 2024 but before January 1, 2025, the initial BOI report is due within 90 days from the creation of the entity. For entities created on or after January 1, 2025, the BOI report is due 30 days from the creation of the entity. There are no extensions available.

Every reporting company is required to file BOI reports with FinCEN that provide stipulated information regarding the company, its "beneficial owners" and its "control persons." For companies formed after December 31, 2023, the BOI report also must provide information about the "company applicant" – the individual(s) who work on and/or directly file the document that creates the entity (which may also include administrative employees who press the "Send" key).

Simply put, if your client (or you) personally, through an entity or through a trust (whether as settlor, trustee or beneficiary) own or control at least 25% of the ownership interests in any entity or if your client (or you) is legally able to exert "substantial control" over any such entity then the personal information of that individual must be reported in the entity's BOI report.

To identify the "beneficial owners" of an entity, you will have to review the company's articles, operating agreement, buy/sell agreement, shareholders agreement, etc., not only to see who the actual owners are, usually easy enough, but also to see who has puts and calls, capital or profits interest, voting rights or other rights that would result in "substantial control." Also, if a trust owns a 25% or more interest in an entity, the reporting company likely will need to report the personal information of the settlor, the trustee and the beneficiary(ies). Which beneficiaries



is not clear. Do you include all permissible distributees of income and/or principal? How about next-in-line beneficiaries? How about beneficiaries who have decision-making rights or Trust Protectors who can direct or remove and replace trustees? All of this and more is not clear in the rules and guidance provided by FinCEN.

To identify the “control persons,” you not only need to determine who is the CEO/president, CFO/treasurer, secretary, and certain directors and managers are, but also you need to determine who is an “important decision-maker,” another nebulous term used by FinCEN. The important decisionmaker is an all-encompassing definition that includes certain individuals who can decide what business the entity enters into/terminates, what financial arrangements the entity becomes a party to (e.g., sale, lease, mortgage or principal asset transfer) and who makes structural decisions (e.g., dissolution, reorganization, merger and amendments).

For all individuals who must be included in the BOI report, the personal information that must be reported includes the individual’s full name, residential address, date of birth, identifying numbers from a driver’s license, passport or state/local issued governmental-issued identification document, and a scan of it. Any time any of the that information changes (e.g., issuance of a replacement driver’s license) a supplemental filing must be made within 30 days of the change, subject to the same penalties.

Certain entities are exempted from filing BOI reports, including entities that are already subject to significant reporting requirements, e.g., pooled investment vehicles, investment companies, SEC reporting companies and “large operating companies.” A large operating company is one that employs more than 20 full-time workers, has a physical presence in the US and reported more than \$5,000,000 in gross receipts or sales on its prior year income tax return. Note that all three “large operating company” requirements must be met for a company and its beneficial owners and control persons to be exempt.

The fact that an entity is “inactive” within any common meaning of the word will seldom be sufficient to make it exempt from filing BOI reports. “Inactive,” as defined in the CTA, means the entity (1) was in existence on or before January 1, 2020, (2) is not engaged in any active business, (3) is not owned by a foreign person, whether directly or indirectly, wholly or partially, (4) has not experienced any change in ownership in the preceding twelve-month period, (5) has not sent or received any funds in an amount greater than \$1,000, either directly or through any financial account in which the entity or any affiliate of the entity had an interest in the preceding twelve-month period and (6) does not otherwise hold any kind or type of assets, whether in the United States or abroad, including any ownership interest in any corporation, limited liability company, or other similar entity. One wonders what kind of entity would meet all of those requirements.

Persons who are beneficial owners and/or control persons of multiple entities or of an entity that is the “beneficial owner” of or controls several subsidiary entities (e.g., “Hub and Spoke LLCs”) likely will want to obtain a “FinCEN identifier” to simplify the required filings. A “FinCEN identifier” is a unique identifying number that FinCEN will issue to an individual or entity upon request after the individual or entity provides the same personal information required on the BOI reports discussed above. Once a beneficial owner or entity has obtained a FinCEN identifier, the FinCEN identifier may be used by the filing company in place of the otherwise required personal information in the BOI reports. Anyone to whom a FinCEN identifier is issued must update their FinCEN filing every time



any of their reported information changes, e.g., a change of residence address or issuance of a new driver's license or passport to replace the one scanned to FinCEN.

For further information, please visit the “Beneficial Ownership Information” section of the FinCEN website (<https://www.fincen.gov/boi>). Also, there is a helpful 56 page long “Small Entity Compliance Guide” available from FinCEN (<https://www.fincen.gov/boi/small-entity-compliance-guide>).

THIS ARTICLE IS ONLY INTENDED TO PROVIDE GENERAL INFORMATION AND ALERT INDIVIDUALS AND ENTITIES TO THE NEW FINCEN FILING REQUIREMENTS. IT IS NOT LEGAL ADVICE, AND YOU MAY NOT RELY UPON IT AS ANYTHING OTHER THAN A STRONG WARNING OF A CRITICAL NEW TREASURY FILING REQUIREMENT.

Jonathan N. Maccabee, J.D., LL.M. is an attorney with Simpson Law, PC, a law firm located in Savannah that focuses on tax planning, trust and estate planning and administration and related business planning.

Pro Bono: not just a holiday thing

Unless someone like you cares a whole awful lot, nothing is going to get better. It's not.

-- Dr. Seuss, The Lorax

As I write this, the holiday season, the season of giving, is upon us once again. This time of year is the height of fundraising for most nonprofits. In fact, most charitable giving occurs between Thanksgiving and New Year's Day.^[1] However, this article is not about donating your time or legal skills to GLSP at the holidays. Instead, I'd like to give you some reasons why you should consider donating your time and legal skills year-round.

First, there is no season on the need for legal assistance. Every day of the year, people contact GLSP for legal assistance: evictions, family violence protective orders, wills, record, restriction, guardianships, and many other legal issues. GLSP provides holistic legal assistance, meaning that when a client comes in for one issue, such as divorce, we screen them for other legal issues they may need assistance with.

Second, GLSP does not have enough legal resources available for the number of requests that come in throughout the year. With only 80 staff attorneys covering 154 counties, GLSP receives more requests for legal assistance than we have legal resources available. In a 2022 survey by the Legal Services Corporation^[2], LSC-funded legal aids were able to provide some degree of legal help to just over one-half (51%) of the eligible low-income applicants. In the same survey, legal aids reported that they do not have enough legal resources available to fully resolve up to 44% of the legal problems low-income clients need assistance with.^[3]

¹ The National Association of Nonprofit Organizations & Executives estimates that 31% of annual giving occurs in December and that 28% of nonprofits raise as much as 50% of their funding in December. See <https://nationalgivingmonth.org/> (last accessed Nov. 29, 2023).

² LSC is the single largest funder of civil legal aid for low-income Americans in the nation.

³ Legal Services Corp., “The Justice Gap: The Unmet Civil Legal Needs of Low-income Americans”. Prepared by Mary C. Slosar, Slosar Research, LLC, 2022. Unless specifically noted, all information contained herein is in the public domain and may be used and reprinted without special permission. Citation of this source is required. The full report can be found at <https://justicegap.lsc.gov/resource/executive-summary/> (last accessed Nov. 29, 2023).



Third, volunteering throughout the year will keep your legal skills sharp and give you many opportunities to branch out into new areas of the law. GLSP provides training and mentoring. Your pro bono experience can sharpen your litigation skills, drafting skills, client/case management skills, and get you in front of judges you might not ordinarily appear in front of.

Fourth, it's easier to meet the aspirational goal of 50 hours of pro bono over 12 months. Professional Rule 6.1^[4] of the Georgia Rules of Professional Conduct states that lawyers should aspire to provide at least 50 hours of pro bono legal services a year. Imagine trying to get all that done between Thanksgiving and New Year's Day. By spreading out those hours over a year, you could meet that goal by volunteering just four hours a month.

Fifth, it's been scientifically proven that volunteering makes you a happier and healthier person. Multiple studies from the US and Europe agree that regularly volunteering can boost your personal happiness. Studies also show that people who volunteer have less stress, depression, and anxiety.

Sixth, GLSP makes it so easy to volunteer any time of the year. We have direct legal assistance opportunities for both litigators and transactional lawyers. Draft a will, go to court, walk a grandparent through the guardianship process; there are plenty of opportunities to help out. Want to help out but limited on time? Consider a clinic. You can volunteer for a clinic shift or for the whole day. No clinics in Savannah? Not to worry. Many of our clinics offer a Zoom attendance option for volunteer attorneys allowing you to help people around the state. We have clinics coming up in the first quarter for wills and record restrictions.

Consider making 2024 the year you meet that aspirational goal of providing 50 hours of pro bono legal services. You have twelve months to do it with GLSP helping you the whole way.

⁴ Ga. Rules of Professional Conduct, Rule 6.1, "Voluntary Pro Bono Public Service", available at State Bar of Georgia website, <https://www.gabar.org/Handbook/index.cfm#handbook/rule140> (last accessed Nov. 30, 2023).



Georgia Legal Services Program is a 501(c)3 nonprofit law firm.
We provide free, civil legal services to low-income or senior-aged
Georgians outside of the five metro Atlanta counties
To volunteer, contact Sarah J. Anderson at sjanderson@glsp.org
or sign up online at <https://www.glsp.org/volunteer-2/>.



Chatham County Clerk of Superior Court

Filing Activity Notification System (FANS)



Clerk of Superior Court
Tammie Mosley

Chatham County Superior Court Clerk's office in conjunction with the Georgia Superior Court Clerks' Cooperative Authority (GSCCCA) is pleased to offer the Filing Activity Notification System, **FANS**, providing Georgia citizens with tools to monitor activity regarding their property and records. The Filing Activity Notification System (FANS) is designed to offer individuals the ability to receive a notification when certain real estate and personal property records are filed with, indexed, and data is transmitted by Clerks of Superior Court throughout the state of Georgia.

FANS is a free, voluntary, opt-in program that can be used to send electronic notifications of filing activity to individuals who create notifications in the system.

To get started, go to <https://fans.gsccca.org> and follow the prompts. If you have any questions or concerns regarding the **FANS**, please contact the Georgia Superior Court Clerks' Cooperative Authority customer support at 1-800-304-5174 or help@gsccca.org.

We hope you find this service to be beneficial as Chatham County Superior Court Clerk's office continues to explore and implement new ways to improve services delivered to the citizens of Chatham County.



CERTIFIED eCertification RECORDS

ECertification services provide users the ability to electronically request **CERTIFIED** court and real estate records 24 hours a day, 365 days a year.

A trip will no longer be required to the Clerk's office to have a paper copy certified. Customers can purchase **electronically certified records** from the convenience of their home, their smart phone, or anywhere they have internet access 24-7, and upon processing by the Clerk's office, receive them as secured PDFs via email or online.

Visit

<https://superiorcourtclerk.chathamcountyg.a.gov/>, or by using your camera to scan the QR code below.



TAMMIE MOSLEY

CLERK OF SUPERIOR COURT





Now Open for Submissions

The Savannah Bar Association is always seeking content for upcoming editions of The Citation. Members are encouraged to submit:

- Your professional and personal announcements
- Law-related advertisements,
- Articles or announcements regarding your preferred philanthropies
- Other written submissions.

Suggestions for improving The Citation are also always welcome.

Finally, we love to receive photographs and video to share with our readers!

Bear in mind that our readers include not only current SBA members, but also many judges and law school students.

Please contact us at SBACitation@gmail.com with submissions or inquiries.