

NEWSLETTER



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The History of Thanksgiving



Modern Thanksgiving has its direct origins in American history. In 1609, a group of Puritans fleeing religious persecution in England moved to Holland. They lived in Holland for a number of years until a group of English investors -- the Merchant Adventurers -- financed a trip for more than 100 passengers to the New World.

On Sept. 6, 1620, they set sail on a ship called the Mayflower, leaving from England and arriving in the New World after 65 days. They settled in a town called Plymouth in what is now Massachusetts. The Pilgrims' first winter was so harsh that fewer than 50 of the group survived the season.

On March 16, 1621, an Abnaki Indian named Samoset entered the Plymouth settlement. He welcomed the Pilgrims in English, and the next day returned with another American Indian named Squanto, who spoke English well. With Squanto's help, the Pilgrims were able to survive in the New World. He taught them how to get sap out of the maple trees, how to avoid plants that were poisonous and how to plant corn and other crops.

The harvest was very successful, due in large part to help from the American Indians. The Pilgrims had enough food for the winter and had learned how to survive in the New World. Plymouth Colony's Governor, William Bradford, decided to throw a celebratory feast and invited the colony's American Indian neighbors to take part. The American Indians brought food as well, and the celebration lasted for three days.

Historians believe that this celebration took place sometime in the fall. And although there are very few clues to reconstruct the feast, some scholars believe that food items, like venison and fish, were the main sources of protein, rather than turkey. It's also thought that the food preparation would have been greatly influenced by American Indian traditions since the Puritans had been instructed by American Indians on how to cultivate and cook items

Many view the first Thanksgiving as an example of the possibility of great respect and cooperation between two different cultures. But others see it as a symbol of the colonists' eventual persecution of the American Indians. Sadly, the friendly spirit of the first Thanksgiving and the 50-year period of peace that followed is one exception in a long history of bloodshed between Native American tribes and European settlers.

In 1970, some American Indians began observing a Day of Mourning on Thanksgiving Day to remember the violence and discrimination suffered by their ancestors. The Day of Mourning is observed by gathering at the top of "Coles Hill," which overlooks Plymouth Rock.

Allison Klein "How Thanksgiving Works" 7 November 2007.



HCBA UPCOMING EVENT

December 8

6:30 p.m.
HCBA Christmas Party
Officer Elections

Pandora E. Palmer
of
PANDORA E.
PALMER, P.C.
is pleased to
announce that



Pandora E. Palmer P.C.

AMANDA R. FLORA
joined the firm as an Associate
Attorney
on October 31, 2016

80 Macon Street
McDonough, Georgia 30253

(678) 432-9958 Telephone
(770) 957-1056 Facsimile

Email: aflora@pandoralaw.com

Amanda practices in family law,
criminal defense, personal injury
and juvenile law.



Member Spotlight: Darius Pattillo

Meet Your New District Attorney



I am a lifelong resident of Georgia. I graduated from the University of Georgia, where I received a degree in Social Studies Education with an emphasis in Political Science. After college, I stayed at UGA and earned my law degree.

I have been an attorney for close to 14 years. I began my legal career as a prosecutor at the DeKalb County District Attorney's Office. At the DA's Office, I successfully prosecuted criminal defendants who were charged with serious felony crimes including murder, rape, armed robbery, drug trafficking, domestic violence, and crimes against businesses. Previously, I served as a Deputy Chief Assistant

District Attorney. As a Deputy Chief Assistant D.A., I had managerial responsibilities that include supervising attorneys, investigators, paralegals, and other personnel.

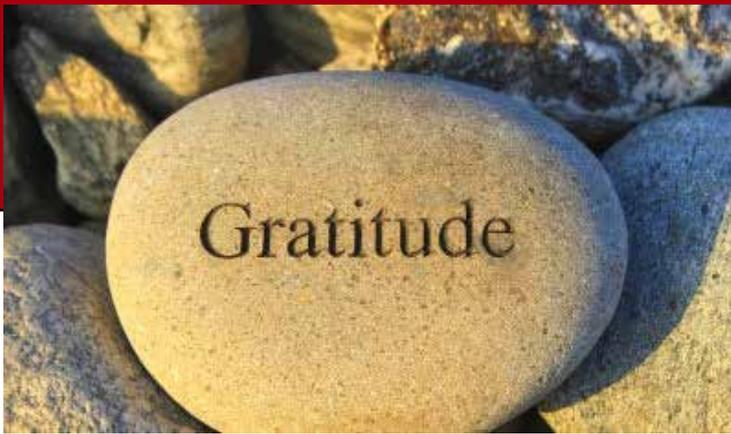
In 2009, I was awarded the Assistant District Attorney of the Year Award by former District Attorney Gwendolyn Keyes Fleming as a result of my courtroom success and professionalism. In 2010, I was named one of Georgia's Best and Brightest under the age of 40 by Georgia Trend Magazine as a result of my accomplishments.

I decided to become a prosecutor because I am a community servant at heart. In addition to my work as a prosecutor, I have served as a criminal justice instructor at local colleges throughout my career. Every year, I visit local public schools to educate young people about the criminal justice system in an effort to keep our kids in school and out of jail. I have also volunteered as a high school mock trial coach and judge. In addition, I provide internship opportunities to high school students in the DA's Office every summer.

My vision is to take the Henry County District Attorney's Office to the next level by modernizing its structure and processes and by expanding its community outreach. It is my belief that in addition to the D.A.'s traditional role of prosecuting cases, the D.A.'s Office should play a more active role in our community when it comes to crime prevention. An increased emphasis on crime prevention is the responsible and smart approach to ensuring safety and saving tax dollars. Crime prevention techniques combined with traditional prosecution will make our families safer, our businesses more profitable, and our community stronger. I will also make sure that victims and their families are treated with dignity and respect.

I am committed to running a District Attorney's Office that is fair, effective, efficient, and responsive to our citizens.





Lawyers, Give Thanks: You Have It Better Than You Think!

Thanksgiving is traditionally a time to take a step back and reflect on what we have to be thankful for. For busy lawyers, taking the time to do this doesn't come naturally. So I'm going to make it easy for you. I'm here to remind you of some things you should be grateful for.

Your Personal Life

Let's face it, we all have our share of problematic relationships in our families, as well as with our friends. That said, most of us also have relationships that we treasure and value. Remember those valued relationships on the days when a family member or friend disappoints you. And, while you're at it, do it again on Thanksgiving.

Your Professional Life

As one who interacts with lawyers on a regular basis, I have certainly heard my share of woes. Here's just a sampling:

- "My clients are too needy."
- "My clients don't pay."
- "There are too many lawyers to compete with."
- "This job is too stressful."
- "I can't find good help."
- "I'm bored."
- "My opposing counsel is a jerk."

I'm sure you can all add a few more to the list. But let's put this in perspective. There's hardly a job out there that doesn't have some of these problems. If you weren't practicing law, similar and equally frustrating headaches would surface in some other fashion.

In short, that's life if you have to work for a living.

What's Good About Being a Lawyer

I can identify three things that are true for most practicing lawyers. Of course, they are not true for everyone, but I sincerely believe they are true for the vast majority.

First, we are part of a respected profession (notwithstanding all of the lawyer jokes out there). We're proud to tell others we are lawyers and many look up to us. Often we are leaders in our communities, and the doors for these opportunities frequently open simply because we are lawyers. We should be grateful for that.

Second, we make a decent living — a living that is usually within the expectations we had when we started law school. No one goes to law school hoping to someday own a jet that they can use to travel the world to their four vacation homes. Most attend law school with the goal of being able to own a nice car and home, fully or partially fund college for their children, and have a modestly comfortable retirement. Most of the lawyers I know have achieved or are on their way to achieving these goals. We should be grateful for that.

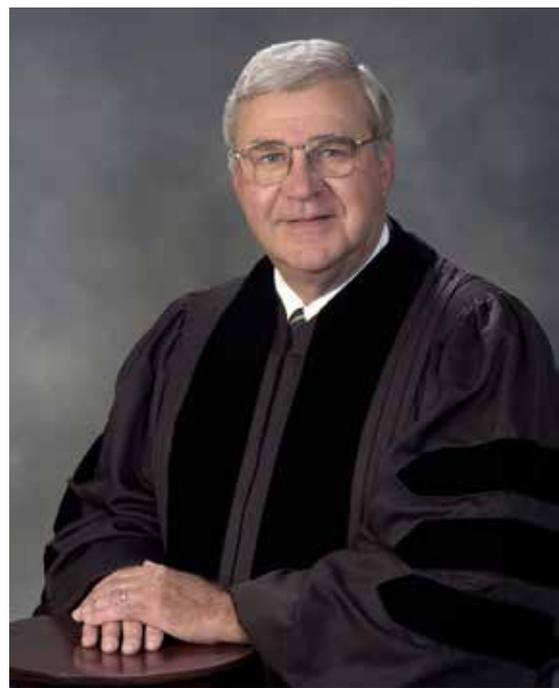
Third, most of us actually help people. Some more directly than others, such as those who practice bankruptcy, family law, criminal law and personal injury. Others help more indirectly by supporting the work of companies that employ people. We each make an impact, the extent of which is primarily limited by our own choice of legal practice. Let's be grateful for that.

In short, there's more to be grateful for than most lawyers realize. I hope this list reminds you of that. And I hope you have a happy Thanksgiving.

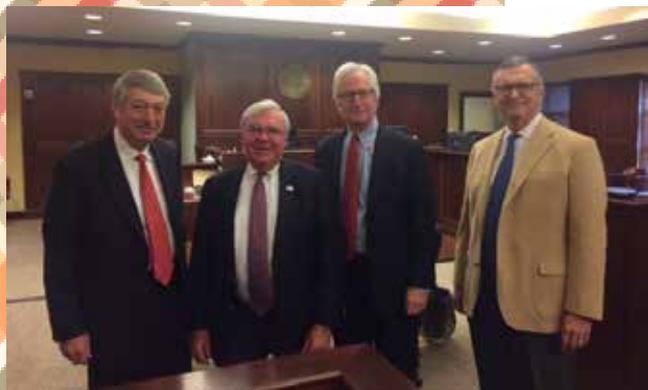
Roy Ginsburg is a lawyer coach and consultant who works with attorneys and law firms across the country in the areas of business and career development, as well as strategic and succession planning. He has practiced law for more than 30 years – in law firms large to small and as in-house counsel. He still practices as a part-time solo practitioner in area of legal marketing ethics.



ABOUT THIS MONTH'S SPEAKER: CHIEF JUSTICE HINES



Presiding Justice P. Harris Hines was appointed to the Supreme Court of Georgia on July 26, 1995, by Governor Zell Miller to succeed Willis B. Hunt, Jr., former Chief Justice. He was elected Presiding Justice on August 15, 2013. Prior to his appointment to the Supreme Court, Presiding Justice Hines served as a Superior Court judge in the Cobb Judicial Circuit and a State Court judge for Cobb County.



An Atlanta native, Presiding Justice Hines graduated from Henry W. Grady High School in 1961. He graduated from Emory University in 1965 and received his J.D. degree from Emory University School of Law in 1968.

Presiding Justice Hines was admitted to the State Bar of Georgia in 1968. He is a member of the American Bar Association and the Cobb Judicial Circuit Bar Association. He is also Second Vice President of the Old War Horse Lawyers Club, an Emeritus Master of the Joseph Henry Lumpkin Inn of Court, which is associated with the University Of Georgia School Of Law, a member of the Board of Visitors of the University Of Georgia School Of Law, and a fellow of the Lawyers Foundation of Georgia. He is a graduate of the National Judicial College.



After graduation from law school, Presiding Justice Hines clerked for Judge E. A. Wright, Senior Judge of the Civil Court of Fulton County, for one year. He then joined the firm of Edwards, Bentley,



Awtrey & Parker of Marietta, Georgia as an associate and later became a partner. Presiding Justice Hines was appointed to the State Court of Cobb County by Governor Jimmy Carter and was later elected to the Superior Court of the Cobb Judicial Circuit. He serves as Chair of the Supreme Court's Justice for Children Committee. He is the Court's liaison to the Institute of Continuing Judicial Education, the General Assembly, and the Office of Bar Admissions. He is Vice Chair of the Judicial Council and Chair of its Policy and Legislative Committee. He was appointed in 2015 as a member of the Judicial, District Attorney, and Circuit Public Defender Compensation Commission.

Presiding Justice Hines is a former Trustee of the Kennesaw State University Foundation, a member and Past Distinguished President of the Kiwanis Club of Marietta and a Past Distinguished Lt. Governor of the Georgia District of Kiwanis International. He served on the inaugural Board of Directors of the Cobb-Marietta Girls Club and is a Past President of the Cobb County Y.M.C.A. He has participated in the Leadership Georgia and Leadership Atlanta programs and was selected as Cobb County's Most Admired Community Leader for 1993. Presiding Justice Hines is an elder in the First Presbyterian Church of Marietta and has served as Clerk of Session. He is an Eagle Scout.

Born September 6, 1943, Presiding Justice Hines is the son of James Reuben Hines, a native of Leslie, Georgia and Edith Hawkins Hines, a native of Gray, Georgia. Presiding Justice Hines is married to the former Helen Holmes Hill of Talladega, Alabama. They reside in Marietta and have two children, Mary Margaret and James Harris ("Hap"). Mary Margaret and her husband Clem Doyle have two children, Harris Clay and Charles Hines. Hap and his wife Kelly have a daughter, Edith Anne, and a son, P. Harris, II.

COMMITMENT TO EQUALITY

To: Officers and Board of Governors Members
Past Presidents
Presidents: Local, Circuit and Specialty Bars
Chairs: Standing, Special, Program Committees and Boards
Chairs: Sections
Georgia Diversity Program Committee

Date: November 17, 2016

Re: **2017 Commitment to Equality Awards**

Greetings:

On behalf of the State Bar of Georgia's Committee to Promote Inclusion in the Profession, we are pleased to issue this **Call for Nominations for the 2017 Commitment to Equality Awards**. These awards recognize those who promote diversity in the legal profession and who provide opportunities for members of underrepresented groups. Each year, we honor select individuals and corporations or legal organizations for their enduring faithfulness to these goals. To aid us in identifying these persons, we would appreciate your nominating an individual or organization you believe deserves recognition.

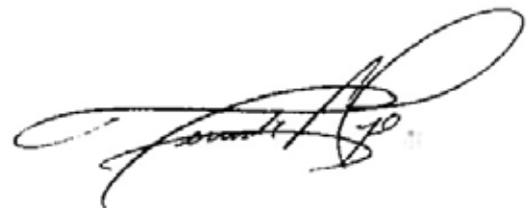
Enclosed is a nomination form which includes the criteria for the award and procedures for making a nomination. The deadline for making a submission is **Friday, January 27, 2017**. If you have any questions, please contact Program Chair Sherwin K. Figueroa at (770) 528-3337 or sherwin.figueroa@cobbcounty.org.

Thank you for your consideration and be sure to save **Thursday, May 4, 2017**, for the awards ceremony to be held at the Georgia State University's School of Law.

Sincerely,



Joyce Gist Lewis
Committee Co-chairperson



Derrick Pope
Committee Co-chairperson

JGL/DP/sb



Lawyers Serving the Public and the Justice System

Nomination Form

2017 Commitment to Equality Awards

Name of Nominee

Title/Position

Firm/ Company Name/Organization

Address

City State Zip

() Telephone

E-mail

Categories

Please indicate the category that describes most accurately the nominee's present position or activity.

- | | |
|--|---|
| <input type="checkbox"/> academia | <input type="checkbox"/> business sector/corporate |
| <input type="checkbox"/> government | <input type="checkbox"/> judiciary |
| <input type="checkbox"/> legal author/journalist | <input type="checkbox"/> non-profit |
| <input type="checkbox"/> private practice | <input type="checkbox"/> prosecutor/public defender |
| <input type="checkbox"/> state, local, or minority bar | <input type="checkbox"/> other _____ |

Your name

Title/Position

Firm/ Company Name/Organization

Address

City State Zip

() Telephone

E-mail

COMMITTEE TO PROMOTE
INCLUSION IN THE PROFESSION
COMMITMENT
TO EQUALITY AWARDS

PURPOSE OF AWARDS

The Commitment to Equality Awards recognize the efforts of lawyers and legal employers who are committed to providing opportunities that foster a more diverse legal profession for members of underrepresented groups in Georgia. These awards are presented to lawyers who not only personally excel in their own practice, but who have demonstrated a commitment to promoting diversity in the legal profession.

AWARD CRITERIA

1. Significant contribution(s) the individual or employer has made to the advancement of diversity in the legal profession.
2. Ways the individual or employer has influenced members of underrepresented groups to pursue legal careers.
3. Whether the individual or entity has opened doors for lawyers of underrepresented groups in a variety of job settings that were historically closed to them.
4. Whether the individual or employer has advanced opportunities for lawyers in underrepresented groups within a practice area or segment of the profession.
5. (For individuals only) Professional excellence achieved in the nominee's field.

SUBMISSION PROCEDURE

1. Send this nomination form, a statement using the criteria listed above in support of the nominee, and the nominee's resume or biography (for corporations, brief history and diversity mission statement, if any).
2. Send materials to: *electronic submission only*
Sherwin K. Figueroa, Esq.
sherwin.figueroa@cobbcounty.org
3. Send materials by **January 27, 2017**

Please save **Thursday, May 4, 2017** for the Awards reception to be held at the Georgia State University's Law School

Selecting the Right Entity for Your Business

By: Audrey Lynch
Whaley Hammonds Tomasello, PC
Certified Public Accountants + Business Advisors



The idea of starting a new business can be very exciting. Deciding which entity your business should be is what can be scary. Personal liability and tax implications are two important factors when making an entity choice. The most common entity choices are Partnerships, Limited Liability Companies and Corporations.

Most often, partnerships are chosen for professional service firms. The liability protection for partnerships varies. These entities can include a General Partner having personal liability and additional Limited Partners carrying limited liability. The activity of partnerships is reported on IRS Form 1065 annually. Partnerships are flow through entities and do not pay income taxes. Instead, the partners report their pro-rata share of income and pay the tax due with their individual return. It is important to note that when guaranteed payments are paid to a partner for services rendered, these payments are subject to self-employment taxes to the partner. Health insurance paid by the partnership on behalf of a partner is also treated as a guaranteed payment.

A very popular entity choice, especially among the real estate investors, is the Limited Liability Company (LLC.) An LLC formation is available for single members as well as two or more members. With one or multiple members, each member can have limited personal liability. A single member LLC usually files the annual business activity on his or her personal return. A multi-member LLC usually files an annual IRS Form 1065. The tax disadvantage for a single member LLC is that the individual member may pay 15.3% self-employment tax on profits as well as federal and state income tax. Guaranteed payments and profits reported by a managing member of a multi member LLC may also be subject to self-employment tax. As with a partnership, multi member LLC's are flow through entities. Taxes are not paid on the LLC's tax return since the members pay them on their individual return. An LLC may elect to be taxed as a corporation. The tax effects of making that election is described below.

Another common entity choice is the Corporation. There are two corporation types, a C-Corporation and an S-Corporation. The S-Corporation is preferred among many businesses which have 100 or fewer shareholders. Larger corporations typically remain a C-Corporation, forgoing the S-Corp Election. With each corporation type, the shareholders have limited personal liability. A C-Corporation files an annual IRS Form 1120 and taxes are paid on profits at the corporate level, using current corporate tax rates. Generally shareholders pay personal income taxes only on dividends received. This additional layer of tax paid at the shareholder level is often referred to as "double taxation". In contrast, an S-corporation generally does not pay taxes on the profits reported on its annual IRS Form 1120-S. Like the other flow through entities described above, the shareholders pay personal income tax on their share of profits earned according to their ownership percentage. S-corporations are required to pay a reasonable compensation to a shareholder-employee. Of course, there are many other entity choices that could also work. With these other entity choices come other factors to consider. Nonetheless, don't let this be the scariest thing you do in making your business decisions.

About the Author: Audrey Lynch (Alynch@whtcpa.com) is a Tax Supervisor at Whaley Hammonds Tomasello, P.C., with more than 15 years' experience providing both individuals and businesses with tax and accounting services. Visit whtcpa.com.

ATTORNEY WELLNESS



State Bar
of Georgia

Kenneth B. Hodges III
2016-17 Treasurer

Lawyers Serving the Public and the Justice System

November 2, 2016

Mr. John Philip Webb
Smith Welch Webb & White LLC
280 Country Club Dr, Suite 300
Stockbridge, GA 30281

Re: Attorney Wellness

Dear John:

As I have reported in previous meetings, the Wellness Task Force, which I have the honor of serving as Chair, is up and running, and I want you to know about it so you can share the information with your colleagues in order for them to reap the benefits. The lawyer wellness website has also been launched and can be accessed at www.lawyerslivingwell.org. You can also link to it from the home page of the State Bar of Georgia website www.gabar.org. The website has many resources for our members, including discounts on personal training, health clubs, and other health and fitness providers. Please encourage those in your circuit to visit the website to learn more about what the State Bar of Georgia is doing to promote a healthy lifestyle as you balance work/life demands. The website also hosts a calendar of upcoming events.

Wellness is more than just physical fitness, although that is an important component. The wellness initiative addresses all aspects of holistic living: mental, social, and physical well-being. Earlier this year, the American Bar Association released a study conducted by the Hazelden Betty Ford Foundation and the ABA Commission on Lawyer Assistance Programs which revealed substantial and widespread levels of problem drinking and other behavioral health problems in the U.S. legal profession. The study reports that 21 percent of licensed, employed attorneys qualify as problem drinkers, 28 percent struggle with some level of depression and 19 percent demonstrate symptoms of anxiety. The study found that younger attorneys in the first 10 years of practice exhibit the highest incidence of these problems. Focus on wellness issues has never been more critical for the future of our profession. In this ever busy and demanding world it is critical that we establish an appropriate work/life balance.

Please take a tour around the website and encourage the members in your circuit to do the same. Let me know if you have any questions. Here is to a healthy and well balanced life!

Sincerely,

Ken Hodges
Treasurer
Chair, Lawyer Wellness Task Force

*I thank for your PDC
service. I thank for all
you do for Bar. Please help
spread word on this project
See you soon*



GOBBLE



JUDGE BRIAN J. AMERO AND THE HENRY COUNTY ADULT FELONY DRUG COURT STAFF EXTEND AN INVITATION TO YOU TO ATTEND THE DECEMBER 1, 2016, DRUG COURT PROGRAM GRADUATION. THE 3:00 P.M. GRADUATION CEREMONY WILL TAKE PLACE IN COURTROOM B OF THE HENRY COUNTY COURTHOUSE.

PLEASE COME AND HELP US CELEBRATE OUR 5TH ANNIVERSARY AS A DRUG COURT AND THIS IMPORTANT MILESTONE FOR OUR FIVE MOST RECENT GRADUATES.

JUSTICE HAROLD D. MELTON, SUPREME COURT OF GEORGIA, IS THE GUEST SPEAKER.

Come Join Matt McCord, Miller & Key,
Jordan VanMatre, and Bettis & Howard

for a

Christmas Party

WHERE: DEEP SOUTH DELI

WHEN: DEC. 15TH 6:00-9:30PM



Are there never enough hours in the day? Are you turning away clients because your team cannot tackle any additional work? Do you simply need assistance on the occasional research or writing project? The Career Services Office at Mercer Law School can assist you with your entry level, lateral, summer, or part-time hiring needs.

Let the Career Services Office help you find the assistance you need by posting a job announcement, advertising your internship, coordinating interviews on campus or remotely, or by sending you a resume book. We also can provide general salary statistics to aid you in creating a competitive compensation package. To submit a description of your hiring needs directly, click [here](#). If you need to discuss different options that may meet your needs, contact our office directly at [\(478\)301-2615](tel:4783012615) or careerservices@law.mercer.edu and we can walk through different options for you. Hire Mercer Law!

You're Invited!

WHO:

THE HENRY COUNTY BAR ASSOCIATION

WHEN:

THURSDAY, DECEMBER 8, 2016
6:30PM APPETIZERS AND CASH BAR
7:00PM DINNER

WHERE:

EAGLE'S BROOKE COUNTRY CLUB
300 LESTER MILL ROAD
LOCUST GROVE, GEORGIA

COST OF ADMISSION:

HCBA MEMBERS: FREE
GUESTS: \$40.00 PER PERSON

RSVP: pandora@pandoralaw.com