



# Newsletter

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- [2016 HCBA Membership Applications Available \(click here\)](#)



## Get To Know Your New HCBA Treasurer Maritza Ramos

Maritza S. Ramos earned her J.D. Degree from St. Thomas University, School of Law in May 2001. Ms. Ramos soon joined the St. Thomas Human Rights Institute, where she worked for six successful years. Ms. Ramos believed that in starting her own practice, she could be more effective in helping people deal with a variety of legal issues. In 2012, Ms. Ramos founded The Law Office of Maritza S. Ramos. Since then, she has represented numerous clients in State and Federal Courts. Opening her own law practice has allowed Ms. Ramos to fully realize her passion for helping people at all levels of litigation and protection. Ms. Ramos is also fluent in Spanish. Ms. Ramos is an active member of the State Bar of Georgia. Ms. Ramos prides herself on treating every client with respect and integrity.



## HCBA LUNCHEON

This Month



### Upcoming Luncheons/Events

April 22

Law Day with Bobbie Lee Cook

May 20

Legislative Update

Brian Strickland and Andy Welch

### About Our Upcoming Speakers:

#### *Darkness to Light*

Our programs raise awareness of the prevalence and consequences of child sexual abuse by educating adults about the steps they can take to prevent, recognize and react responsibly to the reality of child sexual abuse. Our signature program, Stewards of Children, teaches the basic five steps to prevention which can be used by families, communities, youth and faith based organizations to create a safer environment for children. We also offer additional supplemental programs such as prevention of CSEC (Commercial Sexual Exploitation of Children).

We started our initiative in Henry County in April 2013. Since then, we have trained over 1000 adults. Our successful initiative has increased awareness, sustainable funding and ongoing education. Our goal is to train at least 5% of adult population of Henry County in 5 years. For more information about Darkness to Light, please visit [www.d2l.org](http://www.d2l.org)

#### *National Guard Youth Challenge*

The National Guard Youth Challenge Program was established by the National Guard in 1993 to turn around the lives of young men and women between the ages of 16 and 18 who are experiencing difficulty in completing traditional high school. This is a cost-free program that is opened to Georgia residents.

Currently operating 34 programs in 27 states and Puerto Rico, the National Guard Youth Challenge Program is a voluntary 17-month dropout recovery program that helps at-risk youths earn their high school diploma or GED.

Challenge works with program participants after graduation to help enroll in college, trade school, start a career or join the military. More than 113,000 students have graduated to date.

#### *Georgia Legal Services Program*

Georgia Legal Services Program (GLSP) is the largest non-profit law firm in the state, dedicated to providing opportunities out of poverty and access to justice for low income Georgians. GLSP serves 154 counties outside metropolitan Atlanta where over two million Georgians live in poverty. GLSP advocates primarily in five basic areas of need: education, income maintenance, healthcare, housing security, and domestic violence. The Piedmont Regional Office, which serves Henry County, is located in the State Bar Building in downtown Atlanta and is one of ten regional GLSP offices across the state.

### Member Spotlight: Ralph Bailey



Ralph Bailey serves as an assistant district attorney for Henry County. He received his Bachelor of Science from the University of Louisville in May 1994. He later received his Juris Doctorate from the University of Baltimore School of Law in May 2001. Mr. Bailey also holds a Master of Business Association from the Mercer University School of Business in August 2010.

Mr. Bailey decision to become an ADA was influenced by his father who served as a police officer. As a result, he always had an interest in law enforcement and criminal justice. It was important that he worked for Henry County because he wanted to serve and represent victims within his community.

Mr. Bailey was born in Bowling Green, Kentucky and is the oldest of three children. He has been mairred for 19 years to Tannisa Bailey. The two were college sweethearts at the University of Louisville. He has two children; Brittani Bailey (a junior at Hampton University) and Bethany Bailey (a sixth grade student).

Mr. Bailey also served 14 years in the United States Military. He holds the title of Major and has served as a United States Army Judge Advocate General Corps. He still serves as a Senior Defense Counsel with the US Army Reserve, Trial Defense Service, where he represents Army reservists with pending court martials or administrative separations in the US Army. He supervises three attorneys in the Army JAG Corps.

He previously served as Senior District Attorney from 2007 to 2010 in Fulton Court. He also ran the Genesis Law Group from 2010 to 2011. He has served as Adjunct Professor at St. Leo University in Atlanta where he teaches master's and bachelor's level courses in criminal justice and law related classes.

He is a member of Shiloh Baptist Church, Alpha Phi Alpha Fraternity, Inc, the NAACP and Henry County Youth Track Association. In his spare time he enjoys golf, genealogy research, travel and physical fitness. He also prides himself on being the first person in his maternal family to attend college.

HCBA at the Capitol 2016



# Guilty Until Proven Innocent

By Toni Schwahn, CPA, CFE



types of potential relief under this provision:

1. Innocent spouse relief
2. Separation of liability
3. Equitable relief

The timing of the filing for this relief is very stringent and you must file for relief no later than 2 years after the date on which the IRS first attempted to collect the tax. Examples of collection activities that can trigger the 2-year period are:

1. Offset of your current income tax refund against a prior tax liability and the IRS informs you about your right to file Form 8857
2. Filing of a claim by the IRS in a court proceeding in which you were a party, including filing a proof of claim in a bankruptcy proceeding
3. Filing of a suit by the US against you to collect the joint liability
4. Issuance of a Section 6330 notice (intent tolevyandrighttoadueprocesshearing)

All too often when settling a divorce, couples agree who should be liable for any outstanding tax liabilities and make it part of the divorce decree. However, did you know that regardless of what the divorce decree states, both parties are liable for a joint tax liability? On a joint return, one spouse can be held liable for the tax due even if the other spouse earns the income.

There is a special relief provision for an innocent party to have the outstanding tax liability become the sole responsibility of their spouse. The provision is called Innocent Spouse Relief and there are three

If you feel your client may benefit from this provision, please review Form 8857 and IRS Publication 971 for more details.

For more information:  
[Tschwahn@whtcpa.com](mailto:Tschwahn@whtcpa.com)

whaley hammonds tomasello, p.c.  
 CERTIFIED PUBLIC ACCOUNTANTS + ADVISORS



Mock Trial District Winners 2016 - Eagle's Landing

## Upcoming Events In the Community

(click for information)

### HANDS OF HOPE BOIL AND STIR

Please join us for a  
**BOIL & STIR**  
 Oyster Roast and Shrimp Boil  
 benefiting  
**The Hands of Hope Clinic**  
 Henry County  
 Saturday, March 19  
 5:00 to 9:00 pm  
 an outdoor, casual event at  
 1186 East Lake Road  
 McDonough, Georgia  
 entertainment provided by  
 Danny Grayhook  
 please respond with the number in your party  
 by March 1st to [execdir@handsofhopeclinic.org](mailto:execdir@handsofhopeclinic.org)  
 \*in case of inclement weather,  
 the event will be rescheduled.

### ST. PATRICK'S DAY ON THE SQUARE



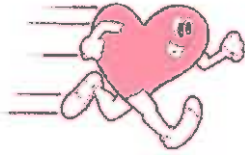
### MCDONOUGH EASTER EGG HUNT

**FLASHLIGHT  
 EASTER EGG HUNT**  
 MARCH 22, 2016 5:30 TO SUNDOWN

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# HAVEN HOUSE HUSTLE 2016 5K

*"In Memoriam of Sue Harden"*



The Haven House is hosting the 4th Annual Haven House Hustle 5K on Saturday, May 7, 2016 at 9 a.m. at the Locust Grove Recreation Center. This year's race is dedicated in Memoriam of Sue Harden a former Board Member of the Haven

House. The cost is \$20 Pre-Registration/ \$25 Race Day Registration and the Group Discount is \$15 per person for pre-registered groups of 10 or more. Children's Healthcare of Atlanta will be sponsoring a free TOT TROT. You will need to register your child and sign the liability form for each child. No T-Shirts will be given out for the Tot Trot. The event is open to all runners and walkers of all levels. Race participants will receive a T-shirt and goodie bag. To register go to [www.havenhousehustle.com](http://www.havenhousehustle.com). For more information contact Stephanie Carnell at 404-695-8098 or Leslie Jeffares at 770-317-2725.

## HCBA Wills Clinic March 2016



*Special thanks to all who supported the event through their donations and time*

## On Behalf of Hands of Hope Clinic

*Mollie D. Cole, Hands of Hope Clinic  
1010 Hospital Drive, Bldg B*

Have you ever imagined what it would be like to be ill or in pain but unable to afford a doctor or dentist visit in order to receive care? If you had no other alternatives and had to choose between your own health needs, paying the rent, paying the power bill, or paying to feed your family, what would you do? If you're like most people, you would put your health on hold until "later." If you're a hardworking person, struggling to make ends meet, and have no health insurance, when is "later?" For those of us fortunate enough to have health insurance, we can only imagine this scenario but for thousands of our friends and neighbors in Henry County, this is a reality. Henry County is fortunate to have a charitable clinic to help meet this need – the Hands of Hope Clinic. Founded on the principles of helping others and loving our neighbors, the Hands of Hope Clinic provides a medical home and emergency dental care to many uninsured, low income, Henry County residents who otherwise would have no options for regular medical treatment and access

to affordable medications. The Clinic is able to help patients restore their health and manage chronic illnesses and diseases such as diabetes and high blood pressure. Statistics indicate that the Clinic is effective in producing dramatically positive results for our patients. The strength of Hands of Hope lies in our dedicated volunteers, Board of Directors, experienced and hardworking staff, and long standing partnership with Piedmont Henry Hospital. Piedmont

of Hope and the help that the Clinic provides them. One patient came to us in a heartbreaking situation – he was diabetic with his blood sugar way out of control, recently laid-off from his job, lost his health benefits, and his teenage daughter had been tragically killed in a car accident. He was depressed mentally, spiritually, and physically. The Clinic provided the compassionate care that he needed, and he's now healthy (his diabetes is well



# HANDS of HOPE

CLINIC

Henry Hospital provides clinic space and diagnostic services at no charge to the Clinic while volunteer physicians, nurses and other medical personnel as well as clerical volunteers provide over 2,600 hours of service every year. This enables the Clinic to provide \$7 worth of services to patients for each \$1 donated. This is an amazing return on a person's charitable investment! Hands of Hope depends on the generosity of our community members – both individual and corporate – as well as grant funding to operate. The stories of patients who have had their health restored and their faith renewed through the Clinic are numerous. Our patients often express their overwhelming gratitude for Hands

controlled), employed and optimistic about what the future holds. He's told us that the Clinic literally saved his life. While this is just one patient's success story, there are many, many others as well. Helping our patients improve their health – both physically and spiritually - is what drives each one of us who have been fortunate to be touched by their lives and their stories. Our volunteers, staff, and supporters do what we do, because our patients inspire us every single day. We consider it an honor to partner with our patients and help them change their lives for the better. It's a calling, and it's a ministry for each of us.