Ephraim Andre Lucas, ESQ.

LL.M., J.D., M.B.A.

(404) 956-5247 | ephraim@spizzirri | www.spizzirri.law

Marietta, GA 30075



Areas of Practice

Tax Audit Defense
(Tax Litigation & Major Tax Planning)
Expert Witness & Legal Opinions
Merger & Acquisitions
(Transaction Advisory Service)
Business Litigation
Bankruptcy Litigation
General Counsel

PROFESSIONAL PROFILE

Ephraim Andre Lucas, Esq., is a partner attorney and trusted legal advisor with more than 13 years of experience delivering sophisticated, results-driven counsel to businesses, entrepreneurs, and high-net-worth families. His background features combination of credentials that allow him to bring legal, tax, and business judgment to bear on the same engagement rather than treating them as separate disciplines. His practice is built on a simple premise: clients should not have to coordinate multiple advisors for the legal, tax, and financial dimensions of the decisions that matter most to them. From the formation of a new business entity through its eventual sale, succession, or transfer to the next generation, Mr. Lucas provides continuous, coordinated counsel designed to anticipate risk before it materializes rather than respond to it after the fact.

Mr. Lucas's practice centers on four areas. In business formation, he structures entities, governance documents, and ownership arrangements built to support long-term growth and withstand future investor, lender, or acquirer scrutiny. In tax and legal consulting, he advises closely held and family-owned businesses on proactive tax planning, deduction substantiation, and regulatory risk management. In tax and audit defense, he draws on years of federal tax litigation experience before the United States Tax Court to represent clients facing IRS examinations, proposed deficiencies, and Tax Court proceedings. And in estate planning, he designs wills, trusts, and succession plans for mid- to high-net-worth individuals that protect assets, minimize tax exposure, and preserve closely held businesses across generations. Clients rely on Mr. Lucas not only for technical precision, but for the judgment to know which risks are worth taking and which decisions warrant a second look before they are made.

13 +	100	3	282+
Years of Practice	Clients Served	Graduate Degrees	Docketed Cases

Professional Biography

Ephraim André Lucas is a Partner at Spizzirri Law LLC, where he brings more than a decade of experience delivering sophisticated, results-driven counsel in federal tax controversy, estate planning, and business advisory matters to individuals, closely held businesses, and government agencies. A former Senior Attorney with the IRS Office of Chief Counsel, Ephraim litigated complex tax matters before the United States Tax Court and advised the IRS, the Independent Office of Appeals, and other Division Counsel on issues affecting individuals, partnerships, S corporations, LLCs, and LLPs.

His government practice encompassed a broad range of tax controversy matters, including captive insurance cases, Collection Due Process proceedings, and large tax deficiency cases. Ephraim served as a member of both Chief Counsel's Fraud Cadre and its Settlement Day Cadre, supporting the evaluation, resolution, and disposition of contested matters at trial and settlement, while also ascertaining the legal correctness of positions taken in statutory notices of deficiency.

Prior to his tenure with IRS Chief Counsel, Ephraim served as a healthcare attorney with the Georgia Department of Community Health, where he defended the State's interests against fraud and misuse in state healthcare programs. He served as lead counsel in administrative appeals before the Office of State Administrative Hearings, developed litigation strategy to secure favorable outcomes on the agency's behalf, and prepared expert witnesses for direct and cross-examination testimony.

Ephraim's diverse background spans both public service and private practice, including work as an estate planning attorney, a contract attorney supporting complex litigation and mergers and acquisitions due diligence, founder of a tax consulting firm, and a judicial intern to the Honorable Judge Juan F. Vasquez of the U.S. Tax Court, where he contributed to several published opinions.

Ephraim holds an LL.M. in Taxation from the University of Houston Law Center, a J.D. from Southern University Law Center, an M.B.A. from Kennesaw State University, and a B.S. in Electronic Engineering Technology from Fort Valley State University. He is a member of the State Bar of Georgia and a Federal Certified Mediator. His multidisciplinary training in law, finance, and business enables him to deliver sophisticated, business-minded legal strategies grounded in real-world financial insight.

Guided by integrity, strong values, and an unwavering belief that hard work is the cornerstone of exceptional advocacy, Ephraim

is committed to practicing law with purpose and principle. His practice is defined by precision, thoughtful analysis, and a deep commitment to serving clients with excellence.

Legal expertise

Business Formation

Advises founders, partners, and ownership groups on the selection and formation of the business entity best suited to their operational and tax objectives, including limited liability companies, S corporations, C corporations, general and limited partnerships, and limited liability partnerships. Drafts and negotiates the governing documents that follow formation — operating agreements, bylaws, partnership agreements, and buy-sell or shareholder agreements — and structures ownership interests and capital contributions to accommodate future investment, partner turnover, or a change in control. Prepares and documents entity tax classification elections, including S-elections and check-the-box elections, and coordinates the administrative steps required to commence operations, including registered agent designation, EIN acquisition, and state and local licensing and compliance filings. Performed due diligence for merger and acquisition projects and drafted, analyzed, and reviewed legal contracts under project deadlines.

Tax – Audit Defense (Tax Litigation & Major Tax Planning)

Has almost a decade of federal tax litigation experience, specializing in matters before the United States Tax Court involving individuals, partnerships, S corporations, LLCs, LLPs, and estate and gift tax issues. That experience includes providing legal advice and assistance on questions of tax law and procedure; researching and analyzing facts and authoring legal opinions in response to legal questions; preparing answers to petitions, replies, motions, and other documents relevant to a case; and ascertaining the legal correctness of positions set out in a statutory notice of deficiency, as well as preparing cases for trial and settlement. He has reviewed pleadings and case files and prepared defense letters setting out the government's position in defense of suits involving the merits of a tax dispute.

Tax/Legal Consulting

Provided tax planning and wealth preservation advice to small and mid-size businesses and their ownership groups, positioning

taxpayers for short- and long-term tax optimization while staying abreast of new tax legislation affecting them. He has prepared and filed individual, corporate, and partnership tax returns, advised clients on new and updated local and federal tax law affecting their businesses, and negotiated directly with the Internal Revenue Service on clients' behalf when disputes arose. Counsels closely held and family-owned businesses on entity-level tax optimization, deduction substantiation, and multi-entity structuring involving partnerships, S corporations, LLCs, and LLPs. His experience investigating profit-and-loss statements, bank statements, balance sheets, and tax returns — and using data-analysis tools to test for anomalies, data manipulation, and potential fraud in large-scale claims matters — informs a forensic, evidence-driven approach to identifying financial and reporting risk before it matures into a legal or tax problem. Also provides general legal counsel to business ownership groups, including commercial contract drafting and review and regulatory compliance advice, drawing on experience assisting with discovery issues, e-discovery document review for relevancy, and merger and acquisition due diligence, as well as experience developing and drafting agency contracts and overseeing regulatory compliance processes in a highly regulated industry.

Estate Planning

Assisted in the creation and development of estate plans by assessing each client's assets and goals and drafting wills, trusts, and other estate planning documents addressing how wealth and property should be distributed upon death. He has performed estate administration services, completing required inventories and tax-related forms and advising executors and beneficiaries on the administration process, and he has consulted with and advised fiduciaries in probate and trust administration, working with clients in connection with contested trust and tax matters and reviewing estate and gift tax returns.

Professional experience

Spizzirri Law, LLC,
May 2025 – Present
Partner | Marietta, Georgia

- Advise business owners on mergers, acquisitions, and dispositions, including entity structuring, due diligence, and purchase agreement negotiation for privately held companies.
- Represent clients in federal tax controversy matters, including partnership-level examinations under the centralized partnership audit regime and disputes before the IRS Independent Office of Appeals.
- Provide outside general counsel services to small and mid-sized businesses on corporate governance, contracts, and regulatory compliance.
- Counsel clients on tax-efficient structuring for business formation, sale, and succession planning.

Department of Treasury – IRS Office of Chief Counsel **Sept. 2020 – May 2025**

Senior Attorney |Atlanta, Georgia

- Specialize in tax litigation in the U.S. Tax Court, primarily involving tax issues impacting individuals, partnerships, S corporations, LLCs, LLP's and estate and gift.

- Provide legal advice and assistance to the IRS, Independent Office of Appeals and other Division Counsel concerning issues within their area of topical jurisdiction. Researches, analyzes facts and writes legal opinions in response to questions.
- Prepare answers to petitions, replies, motions, and other documents relevant to the case. Responsible for ascertaining the legal correctness of the position(s) determined in the statutory notice of deficiency as well as preparation for the case for trail and settlement.
- Review pleadings and files and prepare defense letters to the DOJ, Tax Division, setting out the Commissioner's position on defense of a suit involving merits of the tax.

Georgia Department of Community Health **Nov. 2019 – Sept. 2020**

Healthcare Attorney | Atlanta, Georgia

- Develop and oversee administrative processes designed to maintain and monitor legal compliance
- Review appeals & implement litigation strategy to increase likelihood of favorable client outcomes
- Conduct pre-hearing conferences with petitioners, judges, and witnesses to ensure thorough hearing preparation
- Serve as lead counsel in administrative appeals before the Office of State Administrative Hearings
- Prepare expert witnesses for direct testimony and cross-examination by providing insightful strategies that lead to desirable outcomes when testifying.
- Assist in developing and drafting agency contracts

Counsel on Call
Sept. 2018 – Nov. 2019

Contract Attorney | Atlanta, Georgia
Jan. 2016 – Oct. 2017

- Assist counsel and other members of the legal department with discovery issues for matters in litigation
- Work with e-discovery team to analyze documents utilized in litigation for relevancy purposes
- Perform due diligence for merger and acquisition projects to meet project deadline
- Draft, analyze and review legal Contracts

Lucas Tax Services, LLC.
Sept. 2016 – Sept. 2020

Owner & CEO | Atlanta, Georgia

- Prepare and file individual, corporate and partnership tax returns using Drake Tax software
- Provide expert advice to clients regarding new/updated local and federal tax laws that affect their business
- Assess client's tax situations and negotiate on client's behalf with Internal Revenue Service
- Consult with clients and individual to obtain new business

Meyring Law Firm

Oct. 2017 – Sept. 2018

Associate Attorney, Estate Planning | Atlanta, Georgia

- Assist in the creation and development of estate plans by assessing client's assets and goals, drafting various estate planning documents and advising clients how wealth and property is distributed upon death
- Perform services to aid clients in estate administration. Complete all necessary inventories and tax-related forms and provide advice to executors and beneficiaries on the administration
- Consult and advise fiduciaries in probate and trust administration and work with clients in connection with contested trust and tax matters and review estate and gift tax returns.
- Represent clients in the probate court, related superior court trusts practice, mediation and settlement.

Strategic Tax Advisors

Aug. 2015 – Dec. 2015

Senior Tax Consultant | Buffalo Grove, Illinois

- Provide tax planning & wealth preservation to small and med sized businesses and their ownership group.
- Served businesses and individuals alike by staying abreast on new tax legislative changes
- Positioned taxpayers for short- and long-term tax optimization

US Tax Court

Jun. 2015 – Aug. 2015

Legal Intern to Judge Juan F. Vasquez | Washington, DC

- Assisted in drafting opinions for cases tried before the U.S. Tax Court, including the opinion for Mark E. Huber & Coleen L. Huber v. Comm'r, T.C. Summary Opinion 2015-63
- Substantiation of deductions on financial statements and tax returns

- Conducted meticulous research on numerous issues tried before the U.S. Tax Court to develop resolution to current issues
- Conferred with Judge Vasquez and his clerks concerning intricate tax legal matters to conclude unity of legal decision and analysis

Postlethwaite & Netterville (Now EisnerAmper), APAC **Jun. 2013-Dec. 2013**

Financial Analyst | Baton Rouge, LA

- Processed legal claims against British Petroleum regarding damages relating to the gulf coast oil spill of 2010 to determine if claims fall within the legal parameters of class action suit.
- Investigated and analyzed financial statement (i.e. profit & loss statements, bank statements, balance sheets, and tax returns) to determine claimants' eligibility and merit of their claim(s).
- Utilized Excel to test for anomalies, data manipulation, and any discrepancies in claimants' financial statements to determine potential fraud.

Education & bar admissions

Ephraim Andre Lucas, Esq., partner attorney of Spizzirri Law, LLC, holds a Bachelor of Science in Electronic Engineering Technology from Fort Valley State University (2007), a Master of Business Administration from Kennesaw State University (2009), a Juris Doctor from Southern University Law Center (2013), and a Master of Laws in Taxation from University of Houston Law Cener (2015).

Education

Master of Laws in Taxation (LL.M.)	2015
University of Houston Law Center, Houston, TX	
Juris Doctor (J.D.)	2013
Southern University Law Center, Baton Rouge, LA	
Master of Business Administration (M.B.A.)	2009
Kennesaw State University, Kennesaw, GA	
Bachelor of Science in Electronic Engineering Technology (B.Sc.)	2007
Fort Valley State University, Fort Valley, GA	

Bar admissions & licenses

- State Bar of Georgia
- Northern District of Georgia
- United State Tax Court

Representative docket history

Docket History for Ephraim Andre Lucas, Esq. | 283 Total Matters

There may be additional cases that Ephraim Andre Lucas, Esq. has docketed that are not shown. The following is a reverse-chronological selection of docketed matters reflecting the breadth of Mr. Ephraim Andre Lucas' litigation and Tax Court practice, compiled from United States Tax Court-Dawson, Westlaw Litigation Analytics, and Bloomberg Law docket records.

Docket No.	Case Title	Filed Date
9808-25	Austin Webber & Megan Svach	6/30/25
3229-25S	Tavian Njumbi	3/10/25
15828-24S	Kharis B. Bramlett & William R. Bramlett	10/1/24
15699-24S	Ryan Omari Dublin	9/28/24
14717-24L	Tammy M. Brownlee	9/9/24
11261-24S	Tariq Hakeem	7/9/24
10885-24S	Linda Champion	7/2/24
9960-24	Nathaniel G. Skinner & Melissa D. Skinner	6/17/24
9121-24	Andrew C. Taylor & Rebecca J. Taylor	6/4/24
7440-24	Kim Barnhardt	5/10/24
6543-24	John Baddoo	4/25/24
5675-24	Ronald J. Freeman & Gwendolyn H. Freeman	4/9/24
2999-24	Aleja Alvarez & Paula Olivares Alvarez	2/23/24
2951-24	Maritza K. Winfunke & Adeyemi Winfunke	2/22/24
1732-24S	Theadore Henry, Jr.	2/1/24
1369-24S	Molly A. Lathem	1/27/24
924-24	Sunil S. Patel	1/19/24
923-24	Sunil S. Patel	1/19/24
922-24	Laurie M. McAnally-Patel	1/19/24
452-24S	Nathelia Patricia Wray	1/9/24
19758-23L	Marian Medical, LLC	12/15/23
19450-23	Diane P. Clarke	12/10/23
19118-23	Al J. Roberts, Jr.	12/4/23
18607-23S	Adrian Caudle	11/27/23
18183-23S	Lori Standberry	11/19/23
18052-23	Prime Insurance Agency, Inc.	11/16/23
17129-23	Rigoberto B. Gudiel Duque	10/30/23
16925-23P	Alex C. Habersham	10/25/23
15563-23	James P. Diehl & Deborah Diehl	10/2/23
14904-23	Corey Mullis	9/19/23
14883-23S	Khaalisha B. Ajala	9/18/23
14603-23S	George Henry Kyle, IV	9/12/23
13709-23L	Carol K. Clark	8/28/23
13346-23	Wade H. Hayes, Jr. & Joanne N. Hayes	8/21/23
13272-23	Antonio McEver & Jennie McEver	8/21/23
12919-23	Peter Clark	8/15/23
12812-23S	Jared Foster & Erin Foster	8/14/23
11927-23	Kellye M. Gordon	7/27/23
10658-23	Timothy D. Wilburn	7/5/23
10513-23S	Ericka N. Taylor	6/30/23
10004-23S	Stephanie Wise & John Wilson Stephenson Wise III	6/22/23

9621-23SL	Charlotte Davis	6/15/23
9548-23	Benjamin Harold Parks	6/14/23
9102-23	Fernando Zavala	6/8/23
8615-23	Bernard R. Ussery	5/31/23
8557-23S	Stacy L. Lawson & Theresa R. Lawson	5/30/23
8133-23	Landa Maddox & Terry Maddox	5/23/23
8020-23S	Andrew Cripe & Cherra Pumphrey Cripe	5/22/23
7671-23	Thomas K. Muthoka	5/16/23
7630-23S	Louie F. Giglio & Shelley R. Giglio	5/15/23
7378-23S	John B. Bentley & Barbara L. Bentley	5/11/23
7033-23	Chinh Luong	5/5/23
7011-23	Melba Sears-Gay	5/5/23
6875-23	Sebasstian Watts, Sr. & Markeia Joseph	5/4/23
6874-23S	Dennis W. Rucker	5/4/23
6757-23	Megan Norel Gardner & Brian Keith Gardner	5/2/23
6247-23	Gary H. Hewitt & Belinda S. Hewitt	4/25/23
5872-23S	Romin Vincent Alavi	4/20/23
5678-23	Grady Jones	4/17/23
4965-23L	Derrick Ferrell	4/5/23
4861-23L	Midsouth Steel, LLC	4/5/23
4641-23S	James L. Coffey & Mindy L. Coffey	4/1/23
4606-23	Harry Cash & Loraine Cash	3/31/23
4452-23	Michael D. Faust	3/29/23
4184-23S	Chris Sims	3/27/23
4130-23	Timothy D. Wilburn	3/24/23
3489-23	Roxanne E. Williams	3/16/23
2382-23	Elizabeth Taft	3/1/23
2216-23	Hezron Roberts	2/27/23
1301-23	Woo C. Youn & Yoo J. Kim	2/14/23
28053-22	Anthony Lee McCreary	2/9/23
879-23	Anthony B. Hall & Jan B. Hall	2/3/23
769-23	Frank E. Stroupe, Sr. & Renita T. Stroupe	1/30/23
27383-22L	Felipe De Jesus Vela	1/24/23
27302-22	Jeffrey J. Vanblarcom & MaryAnn M. Vanblarcom	1/20/23
334-23	Dana J. Mosley	1/12/23
26441-22	Lorna Davis	12/22/22
26108-22	D'Neille Ellis	12/16/22
25912-22	Brian D. Patterson	12/13/22
25844-22S	Scott Philip Cornick & Madeline Murray Cornick	12/12/22
25842-22	Megan F. Eiland	12/12/22
24934-22	Kate E. Penwell & Benjamin J. Braley	11/29/22
24430-22S	Shrieka S. Smith	11/21/22

23851-22	Randall C. Lyon	11/11/22
23536-22L	Shirley Elon Bailey	11/4/22
23385-22	Christopher L. Williams & Karis Williams	11/3/22
23021-22	Janet L. Calloway	10/28/22
22465-22	Jessica M. Scott-Felder	10/21/22
22418-22	Natalie Nimeh	10/21/22
21386-22	Jason Graham	10/4/22
21319-22	Quoron Cannon Agnew-El	10/3/22
21230-22	Jose N. Quizhpilema Tenelma	10/3/22
20756-22	Brandy Jackson	9/23/22
20569-22	Rubia E. Orellana Simmons	9/21/22
19566-22	Felicia Walker & Jerome Walker	9/6/22
19311-22	Jason Stoltz & Angel Stoltz	8/31/22
19000-22L	Patrick G. Malloy	8/27/22
18911-22	Bridgitte H. Allen & Joseph L. Allen	8/26/22
18778-22S	Tommy L. Kamrad & Tina S. Tottis	8/24/22
18135-22	Scott D. Dusten & Vanessa L. Vazquez	8/17/22
17543-22S	Kushal Patel & Karishma Kothari	8/10/22
16096-22S	Nathan Joseph Willis & Elizabeth Jean Susan Willis	7/20/22
14698-22	Allen Meredith Jackson	6/30/22
13819-22	Victoria Andujar	6/21/22
13235-22	Donald G. Wallace	6/13/22
11190-22S	Derrick Nicholas Phillips	5/18/22
9743-22S	Jon D. Weldon	5/2/22
9379-22W	John F. Carter	4/27/22
8095-22	William J. Folan	4/14/22
7104-22	Rosemary E. Carlsen	4/4/22
6819-22	Roberta A. George	3/31/22
5987-22	Cary B. Long & Maria C. Long	3/24/22
5668-22	David M. Bushe	3/22/22
5328-22	Mary Ann Hill	3/18/22
5225-22	Ismael Kebe & Mariama Kaba	3/17/22
5038-22	William H. Thompson & Debra S. Thompson	3/16/22
4840-22L	Takawira P. Sanganza	3/15/22
4626-22	Mendell David Hart & Brenda L. Hart	3/11/22
4266-22S	Thomas P. Lydon, Jr.	3/9/22
3616-22	Finbar F. Woitalla & Katherine F. Woitalla	3/3/22
2394-22	Lora A. Bailey	2/18/22
2176-22S	Walter L. Linney & Yteria G. Linney	2/16/22
1730-22	Lawrence T. Kirchner	2/11/22
1728-22	Lawrence T. Kirchner	2/11/22
1444-22S	Gregory J. Curtis	2/9/22

1409-22	Justin Hartley & Paula Hartley	2/9/22
1388-22	Erika A. Kelly	2/8/22
1108-22	Allen R. Grant	2/7/22
37792-21	Stefenia Heyward & Brandon Thompson	2/4/22
37159-21	Sandra Smotherman	1/31/22
794-22	Chad Anthony DeLay	1/25/22
36683-21	Jessica Sweeney	1/25/22
36587-21	Steven Maggi & Carol V. Maggi	1/24/22
722-22	Jason M. Bragg & Darla M. Bragg	1/24/22
36526-21	Tanya A. Huff & Roger S. Huff	1/21/22
36283-21S	Patricia A. Maravolo	1/19/22
36258-21	Olivier Gueu Oulai	1/18/22
35703-21S	Gregory Smith	1/10/22
275-22S	Brad Lee Keith & Genise T. Keith	1/8/22
186-22	Candance Nicole Parson	1/5/22
35284-21S	Robert S. Plunkett & Marilyn M. Plunkett	12/28/21
34974-21	Brien Mathews	12/23/21
34660-21S	Gala J. Freeman	12/21/21
33917-21S	Joshua David Manning & Rebecca Marie Manning	12/15/21
33831-21	Ronald Rojas & Julissa Rojas	12/14/21
32943-21	Gregory B. Nash	12/7/21
32437-21	James David Maxwell, Jr. & Stacie Renae Maxwell	12/2/21
32356-21	Mary Willis	12/1/21
32017-21	John Terrell & Ann Terrell	11/29/21
30797-21S	Russell L. Hartwick & Angela R. Hartwick	11/16/21
30208-21S	Myles K. Leiker & Ann E. Young	11/10/21
29332-21S	James W. Watkins & Ruth H. Watkins	11/3/21
28973-21S	Rebecca Brisson	11/1/21
28735-21	Scott A. Camarotti	10/28/21
1736-22	Scott A. Camarotti	2/11/22
1740-22	Scott A. Camarotti	2/11/22
28587-21S	David Silva	10/28/21
28440-21	Amy E. Grammer	10/27/21
27866-21S	Sayed Aman & Yasmeen Hassan	10/22/21
27508-21	Jessica L. Jacobs	10/20/21
27369-21	Marlon O De La O	10/20/21
26457-21	Lee Moore	10/13/21
26279-21	Anthony D. Coleman & Reyna Parsons	10/13/21
26036-21	Samara Ravelle Hall	10/12/21
25691-21	Raymond L. Estrella, Jr. & Maria D. Estrella	10/7/21
25364-21	Nicole White	10/5/21
25277-21	Joan Deanna Iverson	10/5/21

25068-21	Shaheed Abdullah Muhammad	10/4/21
24479-21S	James D. Allen & Maria T. Allen	9/28/21
24336-21S	Eric John Wimer	9/27/21
24241-21	Richard Henry Taylor & Maureen Murphy Taylor	9/27/21
24079-21	Juan Arias	9/24/21
23428-21L	Richard Junior Bonner	9/21/21
23307-21S	Adam R. Starkey & Shawanda J. Starkey	9/20/21
22643-21	Kimberly Smith	9/15/21
22555-21S	Hope Desiree Harley	9/14/21
22519-21S	Cinthia D. Schram & Christine Schram	9/14/21
22516-21	Kimberly Smith	9/14/21
22291-21S	James Meers & Kayla Meers	9/12/21
22012-21	Katherine M. Hurd	9/9/21
21573-21S	Eric J. Turk & Kristie M. Giamei	9/7/21
21514-21S	Richard Halbisch & Tonia Halbisch	9/7/21
20798-21S	Donna M. Wesley	8/31/21
20255-21S	Kurt James Weaver & Jennifer Weaver	8/26/21
20199-21	Jacob S. Bendel & Nicole V. Incardone	8/25/21
20122-21	Matthew Daniel Sablowski	8/25/21
19698-21S	Ben H. Edwards & Terry R. Edwards	8/23/21
19288-21S	Edith Nwankwo	8/19/21
19170-21S	Wanda N. Kirk	8/18/21
19118-21	Daniel M. Hardigree	8/17/21
18676-21S	Giovanni Jimenez	8/13/21
18159-21S	Kwang Ho Lim	8/11/21
17438-21S	Michael Kohlhepp & Robin Kohlhepp	8/5/21
17336-21	Joseph Anthony Martino, Jr.	8/4/21
16845-21S	John A. Harvey & Amanda E. Harvey	8/2/21
16676-21S	Takako Okada	8/1/21
16537-21S	Issac Jerome Morgan & Mary E. Morgan	7/30/21
14967-21S	Mark Alan Jochumsen & Linda K. Jochumsen	7/19/21
14823-21	Megan Wyatt & Daniel Wyatt	7/16/21
14522-21S	Ardell Orlando Polley	7/14/21
14431-21	Colm D. Fahy	7/13/21
14272-21	Paul A. Walker	7/13/21
13735-21	Frank R. Sorick & Katrina A. Sorick	7/8/21
13436-21	Jason T. Dittman & Elizabeth Dittman	7/6/21
13283-21S	Elia Fischer & Adina Fischer	7/2/21
12291-21	Brian K. Wyatt & Suzanne R. Wyatt	6/24/21
11872-21	Trudy R. Rogers	6/21/21
11811-21	Tia Ezell	6/18/21
11809-21	Tia Ezell & Tramaine Ezell	6/18/21

11398-21S	Katherine Gentry	6/15/21
11164-21S	Beverly Louise Brunston	6/14/21
10996-21	Kristi R. Johnson & Chavous B. Johnson	6/11/21
10583-21	Lysa M. Allison	6/9/21
9278-21	Dawn L. Gibbons	6/1/21
9220-21S	Kristen P. Schultz & Phillip R. Schultz	5/31/21
9134-21S	Brian Dolan & Lara Dolan	5/28/21
9116-21	Gary A. Blinth & Janice Blinth	5/28/21
9100-21S	Melina Bennett	5/28/21
8791-21	Mark N. Slones	5/26/21
7810-21	Hector Vazquez-Ortega	5/19/21
7692-21S	Sanford Scott McDaniel & Christine Marie McDaniel	5/19/21
7414-21S	Robert B. Holland & Catherine W. Holland	5/17/21
7218-21S	Charles Warren Heuer	5/14/21
7193-21S	J. Patrick Staton	5/14/21
6842-21	Branden Xzavier Magby	5/12/21
6407-21	Richard Sammons & Deborah Sammons	5/7/21
6143-21S	Tyesheia Todd	5/5/21
6042-21S	Richard Todd Schaffer	5/5/21
5777-21S	John R. Kurz & Amanda Y. Kurz	5/3/21
5475-21	Monica R. McConell	4/29/21
5397-21	Roxanne M. Patra	4/29/21
5173-21	Carole R. Simmons	4/27/21
5044-21	Robert W. Drew, III & Amy K. Drew	4/26/21
4941-21S	Roberto Carreno	4/23/21
4590-21	Kamal Akanni	4/21/21
4407-21S	Lance Newsome & Kellie Newsome	4/20/21
4372-21S	Keith J. Bowden & Mary Bowden	4/19/21
3884-21S	Kevin T. Brazis	4/13/21
3777-21S	Alphonso D. Ramsey & Heather S. Ramsey	4/13/21
3745-21	Robert Joseph Marr & Brandy Louise Marr	4/12/21
3429-21S	Celestina M. Gonzalez	4/8/21
2514-21	Santesa Ontoria Freeman	3/26/21
1975-21SL	Stephen Douglas Smith & Brittany Michele Smith	3/19/21
1973-21	Kathy Todd Burton	3/19/21
1901-21	DeJuan Angelo Perkins	3/18/21
1294-21	Patricia L. Thompson	3/10/21
15213-20	Mohamed A. Esmaeal	3/9/21
15027-20	Michael A. LaChance & Michelle M. LaChance	3/4/21
14566-20	Alfornzo Jones & Joyce Hudson Jones	2/24/21
796-21S	Kerry Romel Farnum and Melissa Ann Farnum	2/22/21
773-21	Carole R. Simmons	2/19/21

589-21	Paul D Dessart & Karen M. Dessart	2/11/21
14227-20	Gregory Corey Claxton	2/5/21
14039-20S	Ricardo J. Ceja	2/1/21
13763-20	Samuel W. Sciullo	1/22/21
13446-20	Sung Hwan Kim & Hye Ju Kim	12/29/20
13429-20S	Richard Allen Rhinehart, Jr.	12/29/20
13217-20	Ernest Dawson & Felicia Dawson	11/13/20
12750-20S	Cassa LeeAnn Norris	11/2/20
11810-20SL	Dorica Latrice Smith	9/22/20
5628-20	Jenny R. Johnson & Jermaine T. Johnson	7/10/20
5890-20S	Kimberly Masters & Montgomery Masters	7/10/20
2005-20S	Cornelia B. Lowry	1/30/20
1771-20S	Randolph W. Salisbury & Judith M. Salisbury	1/27/20
1465-20S	Latonya R. Rojas Henderson	1/23/20
1237-20	David A. Tucker & Etta J. Tucker	1/21/20
22872-19	Darcey Lawler	12/30/19
22062-19S	David L. Loggins	12/13/19
21049-19L	Darryl Plenty	11/26/19
19706-19	Bryan S. Carroll & Kelly S. Carroll	11/4/19
19625-19	Terius Nash	11/1/19
19626-19	Terius Nash & Lalonne Nash	11/1/19
19212-19	Robert J. Lachapelle & Laura M. Lachapelle	10/25/19
19219-19	Michele L. Tursi	10/25/19
12742-19	Brent Alexander Johns	7/10/19
12070-19S	John M. Brown & Chare P. Brown	7/3/19
9854-19S	Kimberly Bailey Bird	6/12/19
8344-19S	Kimberly Bailey Bird	5/22/19
7133-19L	Wallace Gilmore a.k.a. Britt Gilmore and Kristie Gilmore	5/6/19
6398-19	Sean R. Love & Kristin L. Love	4/15/19
25603-18	Paul Dwight Chapman	12/26/18
3043-17L	Rodney A. Taylor	2/7/17
16714-15	Willie Lee Kersey, Jr.	6/29/15

Professional Memberships

Professional memberships

- American Bar Association; [ABA Section of Taxation; ABA Section of Business Law]
- Georgia Bar Association
- Kappa Alpha Psi

- Fort Valley State University – Dekalb Alumni Chapter
- Georgia Bar Association
  Sections of
  - Taxation Law
  - Business Law