

Hoffman & Associates

— ATTORNEYS - *at* - LAW, LLC —



Firm Resume

6100 Lake Forrest Drive, Suite 300 | Atlanta, Georgia 30328 | 404-255-7400 | www.hoffmanstatelaw.com

Overview

At Hoffman & Associates, we are passionate about helping clients achieve financial success, protect loved ones, and preserve assets for generations to come. Our priority is our clients' well-being, their business and family goals, and the protection of their legacy. We are a premier law firm with over 31 years of experience and a deep background in estate planning, probate, general business, and tax compliance. Hoffman & Associates boasts a unique stand-alone tax department with attorney-CPAs that are committed to helping clients grow and preserve their assets, succeed in business endeavors, and minimize tax liability. What differentiates Hoffman & Associates from its competitors is our extraordinary focus on client success through personalized service, targeted programs, and publications, and a genuine interest in understanding the unique needs and desires of every client.

At Hoffman & Associates, we strongly believe that success comes from knowing what is important, working hard to achieve it, being a positive influence on others, and most importantly, planning for the future. We are a unique team of highly motivated individuals focused on helping clients achieve just that – personal and financial goals through proper planning.

Personnel

Legal Services



Michael W. Hoffman, Esq., CPA

CEO and Managing Partner

Mike is the founding and managing partner of Hoffman & Associates overseeing the general operations and personnel of the firm. He works primarily in the estate planning practice helping clients minimize the effect of the estate tax, ensuring an orderly transition of generations in family businesses, and maximizing asset protection. Mike also devotes a considerable amount of his efforts to the business law and tax planning needs of the firm. He is licensed to practice in the States of Georgia, Ohio, and Tennessee, and is a Certified Public Accountant.

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Mike is currently a member of:

- The Georgia Bar Association
 - a) Taxation Law Section
 - b) Fiduciary Law Section
- The Ohio Bar Association
- The Tennessee Bar Association
- The American Bar Association
 - a) Business Law Section
 - b) Real Property, Trust and Estate Law Section
- The Georgia Society of Certified Public Accountants
 - a) Estate & Financial Planning Section (founding member)
- The American Institute of Certified Public Accountants
- The American Academy of Attorney-CPAs
- The Atlanta Estate Planning Council

Previous to founding Hoffman & Associates, Mike was a tax partner at Deloitte & Touche (then Touche Ross & Co.), audit and tax departments of Ernst & Young (then Ernst & Ernst), with Chamberlain, Hrdlicka, White, Williams & Martin (a tax law firm based in Houston, which opened a satellite office in Atlanta in 1986) and was a partner with the Atlanta law firm of Somers & Altenbach. He received his Bachelor of Science in Business degree from Bowling Green State University with a major in accounting, summa cum laude, and was awarded his Juris Doctor Degree from the University of Toledo College of Law.

Mike's active participation in the Georgia Society of CPAs includes serving as a member of the Board of Directors, Vice President of the Management Committee, and Chairman of the Estate & Financial Planning Section. Mike is the recipient of the 1999 Georgia Society of CPAs President's Award for Distinguished Committee Chair. He has served on the Board of Directors of the Atlanta Country Club, the Parish Council at Holy Family Catholic Church, and has chaired numerous committees of the Georgia Society of CPAs. He is an Eagle Scout and has coached basketball and baseball. Mike currently serves on the board of The Cobb Land Trust, Inc.

"Big Bear" lives in Marietta with his wife, Lynne, and is the father of four children and has eight grandchildren.



Joseph B. Nagel, Esq., LLM, CPA

Partner

Joe joined Hoffman & Associates in 2000 and became a partner in 2007. He is licensed to practice law in Georgia, Florida, North Carolina, and Ohio and is also a Certified Public Accountant. Joe serves clients in the areas of estate planning, corporate law, employment law, mergers and acquisitions, succession planning, income and estate tax planning, and tax controversy.

Joe graduated with distinction from Case Western Reserve University School of Law Graduate Tax Program where he received his Masters of Law Degree (LLM) in Tax in 2000. Prior to entering the Graduate Tax Program, Joe earned his Juris Doctor from the University of Toledo's College of Law, where he graduated cum laude and was a published member and editor of the Toledo Law Review. Joe received his Bachelor of Science in Business degree at Miami University in Oxford, Ohio with a major in accounting.

He is currently a member of the State Bar of Georgia, Florida, North Carolina, and Ohio, the Tax sections of the American and Georgia Bar Associations, the Georgia Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the American Association of Attorney-Certified Public Accountants.

Joe is also active in the community of Sandy Springs. He has served in the past as Treasurer of the Sandy Springs Bar Association and as Director and Secretary of that organization as well. He is a 2009 graduate of the Leadership Sandy Springs program, participated as a Junior Achievement

volunteer at North Springs High School in 2010 and 2011, was a 2011 member of the Committee for Volunteer for a Better Sandy Springs Day, served as site captain for Volunteer for a Better Sandy Springs Day at the Sandy Springs Community Action Center from 2008-2011, and joined the Board of Directors of Sandy Springs Education Force in 2012.

In his free time, Joe enjoys playing a good game of soccer with his rec team.



Alaina B. Davalos, Esq.

Partner

Alaina is the lead partner for the estate planning and probate team at Hoffman & Associates. Her primary areas of practice include both estate planning and probate for high-net-worth clients. Alaina is keenly focused on helping clients minimize the effect of the estate tax, protect valuable assets, and preserve estates for future generations. Alaina's compassionate demeanor is key in helping families settle estates peacefully for their loved ones and promoting family integrity and unity. Alaina has been with the firm since 2019 and is a graduate of the Emory University School of Law.

Alaina received her B.A. from the University of Richmond in Richmond, Virginia where she majored in History and International Studies with minors in French and Anthropology. Alaina then

attended the Emory University School of Law, graduating in 2016. While in law school, Alaina was an active member of the Moot Court Society, participated in the International Humanitarian Law Clinic, and interned at both an environmental non-profit firm in the Pacific Northwest, as well as a corporate law firm in New York.

Alaina is a member of the Georgia Association of Women Lawyers (GAWL), the Powersuit Project, and the State Bar of Georgia. In her free time, she enjoys hiking in North Georgia, spending time with her husband, young daughter, and their dogs, and rooting for the Buffalo Bills.



Todd Sehhat, Esq.

Senior Associate

Todd joined Hoffman & Associates in 2020 as an associate attorney licensed in the State of Georgia. He is second in command in the Firm's Corporate & Tax practice and serves clients in the areas of corporate law, employment law, mergers and acquisitions, succession planning, tax planning, and tax controversy. Todd's expertise in business law gives him the necessary tools to become actively involved in every stage of a client's business helping them successfully establish, operate and eventually sell or transition it to future generations.

Being an Atlanta native, Todd received his BA from Georgia State University, where he majored in Religious Studies with a minor in History. Todd then attended Emory University School of Law, graduating in 2017. While in law school, Todd was an active member of the Labor and

Employment Society and clerked both with an Administrative Judge at the Equal Employment Opportunity Commission, and a probate and estate litigation firm in Atlanta.

Todd is a member of the State Bar of Georgia. In his free time, he enjoys spending time with his wife and their dogs and going to the movies.



Emily Dabney, Esq.

Associate

Emily joined Hoffman & Associates as a legal intern in November of 2020 and officially joined the Firm's Corporate & Tax practice as a full-time associate in August of 2021. Her primary areas of focus include, among other things, general business matters, corporate compliance, copyright and trademarks, and tax planning.

Emily was born in Miami, Florida. She received a BFA in Photography from Parsons School of Design and a BA in Politics from Eugene Lang College, both in New York City. After completing her undergraduate degrees, Emily attended Emory University School of Law in Atlanta, Georgia, graduating in 2021. While in law school, she was an active member of the Emory Moot Court Society. She has interned with a federal judge in the Southern District of Florida, worked for an intellectual property litigation firm, and externed for an Atlanta-based entertainment law firm.

Emily's studies and her background will allow her to successfully represent members of Georgia's booming art and entertainment industries.

Emily is a member of the State Bar of Georgia. In her spare time, she enjoys reading, hiking, taking photographs, and spending time with her two dogs.



Hunter Moreland, Esq.

Associate

Hunter joined Hoffman & Associates in 2021 as an associate attorney licensed in the State of Georgia. He specializes in the areas of estate planning, probate, and tax law.

A lifelong Georgia resident, Hunter was born in Ringgold, Georgia where he lived until departing to “God’s Country” (Athens) to attend the University of Georgia. He received Bachelor of Arts degrees in Linguistics and Philosophy before turning south towards Macon, Georgia for law school. Hunter graduated from Mercer University School of Law in 2020, during which time he was an active member of the Legal Aid Volunteer Association, Joshua’s Wish Committee, and Nourishing Children in Catoosa. Following his graduation, Hunter returned home to Ringgold to work in a general practice firm with a real estate focus before pursuing his passion for estate planning.

In his spare time, Hunter enjoys board and card games, trivia, playing his saxophone or bagpipes, sports prognostication (a la Leonard Postero Sr.), and cheering for the Georgia Bulldogs.



Juliann M. Findling

Paralegal

Juli joined Hoffman & Associates in June 2018 with eight years of Paralegal experience in the area of civil litigation with Robertson, Bodoh & Nasrallah, LLP. Prior to that, she dedicated five years to working as an Associate Care Specialist with Innovative Outsourcing, Inc. after working as a Systems Analyst in the corporate arena, including General Motors, Inc.'s headquarters in Warren, MI, and American Software, Inc. in Atlanta, GA.

She is a graduate of Marquette University in Milwaukee, WI, with degrees in Economics and Business Administration, as well as from Kennesaw State University's Paralegal Certificate program, where she graduated with honors in 2011. Juli lives with her husband, Jeff, in Marietta, is a member of Christ the King Catholic Church in Atlanta, and enjoys spending time with their three young adult children, friends, and their adopted cat, Idgy.

Tax Compliance



Douglas J. McAlpine, Esq., CPA

Tax Manager and Of Counsel

Doug joined Hoffman & Associates in September of 2013 and as of January 1, 2022, Doug will be a semi-retired member of the Tax Department. He brings over thirty years of experience in the areas of income tax planning and compliance, probate, small business formation and estate planning with a special interest in estate planning for blended families. Doug is especially proud to have been a member of the first class of Guardians Ad Litem trained by the Atlanta Volunteer Lawyers Foundation. Through that program he provided assistance to the Fulton County Superior Court judges for more than a decade by representing children in contested child custody actions.

Doug is licensed as both an Attorney and a Certified Public Accountant in the State of Georgia. Currently, he is a member of the Georgia Bar Association, the Atlanta Bar Association, and the Georgia Society of CPAs. He is admitted to practice before all courts in Georgia, the United States District Court for the Northern District of Georgia, the United States Tax Court, and the United States Courts of Appeal for the Sixth, Ninth and Eleventh Circuits.

Before joining Hoffman & Associates, Doug was a founding partner of Sanders & McAlpine where he practiced for over twenty years. He received his B.B.A. from the University of Michigan

in 1973 and his Juris Doctor from Emory University in 1976. Doug worked four years in public accounting with Touche Ross & Co. before starting his own law practice in 1981.

Doug has been happily married for 31 years to Carol. They raised two children and are proud grandparents to Jack, Macey, and Evan. He was born in Bay City, Michigan, and has resided in Atlanta since 1973. He enjoys music, reading, snow skiing, swimming, biking, and traveling.



Robert W. Hoffman

Tax Manager

Bobby joined the Tax Department of Hoffman & Associates in early 2012 after gaining both audit and tax experience at a local CPA firm. He specializes in tax planning for individuals and small businesses. Bobby attended Bowling Green State University where he graduated in 2008 with a Bachelor of Science degree in Business with specializations in Accounting and Business Pre-Law. While attending Bowling Green, Bobby was an Alumni Laureate Scholar, an opportunity that allowed him to participate in leadership workshops, community and campus engagements, and various group leadership projects throughout his tenure at the University. Bobby is an Eagle Scout and enjoys spending time outdoors. He and his wife, Laura, have three young boys and reside in Sandy Springs. He is affiliated with The American Institute of Certified Public Accountants and the Georgia Society of Certified Public Accountants.



Krupa Patel

Tax Accountant

Krupa Joined Hoffman & Associates in February of 2020 after several years of working with a local CPA firm. She received a Bachelor in Business Administration degree in Accounting from Clayton State University in 2016 and brings strong accounting, bookkeeping, and management experience to the Firm.

Krupa is originally from India, grew up in Connecticut, and is fluent in English, Hindi and Gujarati. Outside of work, she likes to spend time with her husband and 3-year-old daughter Meera.



Amy Reeves

Tax Accountant

Amy joined Hoffman & Associates as a tax accountant in early 2021. Born in Ohio, she is a 1997 graduate from The University of Georgia where she received a Bachelor of Business Administration degree in Management Information Systems (MIS). Prior to joining Hoffman & Associates, Amy worked as a systems analyst and project manager at Kimberly-Clark Corporation. She then changed careers and began working for a logistics company in Marietta, Georgia where she focused on small-business accounting and bookkeeping.

Her organization, attention to detail, accuracy, and efficiency will help take the tax department to the next level in client service.

Amy lives in Roswell, Georgia with her husband, Neal, and their three teenage children. She enjoys playing tennis, running, and supporting the endeavors of her family.

Marketing & Client Development



Carolina C. Gomez

Marketing Director

Carolina joined Hoffman & Associates as Director of Marketing and Client Development in 2012. She is a 1990 graduate from Georgia Tech in Atlanta, Georgia where she received a Bachelor of Science degree. Prior to joining H&A, Carolina had a 15- year tenure at MCI where she held various key marketing positions, including Healthcare Market Manager, Global Market Manager, and Regional Acquisition Manager.

Carolina's main focus at Hoffman & Associates is to assist the attorneys and CPAs in driving business development through relationship building, cross-selling and unique marketing initiatives. She is also responsible for marketing, advertising, public relations, and social media.

Carolina is active in her community where she has served as chair of the Care of Creation Committee at Queen of Angels Catholic School, VP of the Communications Committee at the Gardenia Chapter of the National Charity League, and member of the Advisory Board for Feel

Beautiful Today. She currently serves on the Spiritual Life Committee at Blessed Trinity Catholic High School and on various committees at St. Peter Chanel Catholic Church in Roswell, Georgia.

Administration



Cathy G. Ottley

Office Manager

Cathy joined Hoffman & Associates as the Office Manager in October of 2017. Prior to Hoffman & Associates, Cathy worked for 15 years in the non-profit sector. For five years, she supported the Junior League of Atlanta's Fund Development VP and numerous volunteers as a development professional. She also supported the Junior League of Cobb-Marietta for 10 years as the Office Manager. Cathy's legal career spans 10 years working as a litigation paralegal for Long, Weinberg Ansley & Wheeler and as a paralegal supervisor for Electronic Data Systems in Dallas, Texas with a focus in Employment & Corporate litigation.

Cathy's past charitable and community service includes PTA vice-president & Auction Chair (A.L. Burruss Elementary School), parent volunteer (The Westminster Schools), and ALTA Tennis Captain. Cathy is a 1981 graduate of The University of Georgia and The National Center

for Paralegal Training. She is active in her church and enjoys hiking and spending time with her three young adult children.



Pam Attridge

Administrative Assistant

Pam joined Hoffman & Associates in 2007 as the receptionist/administrative assistant. She previously worked as an administrative assistant in Roswell, Georgia. Pam holds an Associate of Science degree from Georgia Perimeter College in Dunwoody, Georgia.

Her friendly smile and welcoming attitude are the first impressions made when prospects and clients call on the phone or walk in the door. Pam assists the Estate Planning, Probate, Business Law and Tax Departments in many administrative capacities.

Practice of the Firm

Hoffman & Associates is proud and protective of its reputation in estate planning. We prepare wills, powers of attorney (both general and health care), trusts of all kinds, family limited partnerships, shareholder (buy-sell) agreements, and use many, many other techniques to meet clients' unique goals and objectives. Not only do clients want to assure that their wealth is transferred to the people and charities they choose, but strategies are developed to reduce estate taxes, save income taxes, protect assets from creditors, preserve assets within the family and save on probate costs. We also represent estates and beneficiaries of estates and trusts.

Our general business practice has done extensive work in corporate law, employment law, mergers and acquisitions, and succession planning for our clients. We have a base of approximately 200 local corporations and other business entities for which we act as general or special counsel. We provide a wide variety of legal services to these clients, advising them on corporate, taxable, and non-taxable mergers and acquisitions and other legal matters as they arise. We prepare and review succession plans, including buy-sell agreements, contracts, leases, tax returns, and reports, as well as perform general corporate work including organization and maintenance of corporate records for our ongoing clients. We find and monitor other lawyers when required legal services are outside of our expertise.

Hoffman & Associates also offers a stand-alone tax department dedicated to the preparation and filing of all types of tax returns, including gift tax returns, trust returns, partnership returns, corporate returns, and individual returns. Should a state Department of Revenue or the Internal Revenue Service audit a client, our tax attorneys are experienced and ready to assist. Hoffman & Associates represents clients at every level of tax disputes and litigation, including assessments, audits, court, and appeals. Our clients include individuals under income tax audit or assessment, businesses in disputes over corporate taxes, and estates under IRS audit or examination.

We have successfully represented individuals, businesses, and estates before the Internal Revenue Service, the Georgia Department of Revenue, and the Florida Department of Revenue regarding various income, transfer, sales and use, estate and gift tax matters. Our services help our clients reduce or eliminate taxes owed.

General Matters

Our offices are located in Century Springs East at 6100 Lake Forrest Drive, Suite 300, Atlanta, GA, 30328. Our offices are technologically equipped for remote consultations, legal research, document preparation, estate, and financial planning, tax planning, and tax return preparation. We maintain adequate property, casualty, and legal malpractice insurance.