ACBA
Young Lawyers Division

Point of Law

The E-Newsletter of the Young Lawyers Division of the Allegheny County Bar Association

Summer 2025

Simply Put, Thank You

By Danielle M. Parks

Another whirlwind and record setting bar year is coming to a close. In preparation for writing a final article as Chair, I compiled a list of the Division's events and accomplishments to determine what to recap. The list is stunning.

First, the Education Committee planned a total of five CLEs. The Committee presented on new and timely topics that included Social Media Risks: TikTok, Instagram and Medical Professionals and Estate Planning with LGBTQ+ Individuals in Mind. As any past presenter, panelist, or moderator knows, planning and presenting one CLE can take a lot of work. Thank you to Council members and co-chairs Matthew DeMaio, Samantha Dorn and Adam Garret for your hard work.

The Communications Committee, co-chaired by Council members Alison Gutierrez, Kerven Moon and Diana Bonino, continued the Division's tradition of publishing four impressive editions of the Point of Law. Topics ranged from medical marijuana considerations in workers' compensation cases, small businesses issues with foreign infringement on online marketplaces, and outlining the Uniform Law Commission's Directed Trust Act. Each Point of Law edition spotlighted members' achievements and

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The 2024-2025 Bar Leadership Initiative Class gather during the "Won't You Be My Neighbor" event. The BLI showcased its legal referral guide for vulnerable individuals navigating the community and legal system. The event also featured an international film and educational training videos produced by the BLI Class.

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Learn Networking through the YLD at Bench Bar

By Diana Bruce Bonino and Kerven Moon

The Allegheny County Bar Association ("ACBA") Bench-Bar Conference is an event like no other. Each year, hundreds of attorneys around the Pittsburgh region flock to Seven Springs Mountain Resort for the opportunity to interact with members of the judiciary, as well as colleagues and friends. In between the networking, socialization, and entertainment, Allegheny County lawyers have the opportunity to earn Continuing Legal Education ("CLE") credits and learn from each other through numerous educational programs. The various sections and divisions of the ACBA are each tasked to prepare and facilitate a CLE on various topics important to their members. There were eighteen CLE programs presented at Bench-Bar this year, and the Young Lawyer Division ("YLD") held an exciting CLE in this year's presentation slate. Through the hard work and dedication of the Education Committee, the YLD hosted a CLE titled "Mentorship, Networking, and Professionalism Throughout Your Legal Career". Education Committee co-chairs Matthew DeMaio, Samantha Dorn and Adam Garret provided some more information on this exciting CLE.

As the name suggests, this CLE seeks to help young attorneys navigate several important topics throughout their legal career. In a nutshell, Matthew, Samantha and Adam stated that this CLE "discusses the importance of being involved with the ACBA and other community organizations, developing professional relationships with mentors, sponsors, and champions, and using networking to practice law ethically." The Education Committee chose this topic because networking and building professional relationships play a critical role for attorneys at all stages of their career, though young attorneys often need guidance on how to get started. Further, it is a topic that transcends all practice styles, whether an attorney is in private practice, in-house, or in public service.

According to Matthew, Samantha, and Adam, the CLE "discusses how to use networking and mentorship to practice law ethically and comply with the Rules of Professional Conduct." The CLE also highlighted the importance of being involved in the ACBA and in other community organizations. The YLD boasts an impressive track record of engagement and programs in the ACBA community, and the CLE touched upon how any lawyer's involvement - and especially a young lawyer's involvement - in the ACBA will provide professional dividends in the future. The esteemed panelists shared anecdotes and testimonials regarding how ACBA involvement can lead to professional opportunities. Finally, the CLE provided tips on how to develop professional relationships with mentors, clients and sponsors. When done correctly, effective networking provides pathways to career advancement, and this CLE walked attendees through how to do so in an effective and ethical manner.

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YOUNG LAWYERS DIVISION AT BENCH-BAR - ANNUAL RECEPTION AND PASSING OF THE GAVEL
YLD held its 20th Bench-Bar Conference Division meeting and reception, as Rebeca Himena Miller was formally introduced as the new chair of the YLD, succeeding Danielle Parks.

> This CLE "discusses the importance of being involved with the ACBA and other community organizations, developing professional relationships with mentors, sponsors, and champions, and using networking to practice law ethically."

Matthew DeMaio, Samantha Dorn and Adam Garret
YLD Education Committee Co-Chairs

Leading the discussion were well-established legal professionals with vast and impressive backgrounds. The esteemed panelists included: The Honorable Nicola Henry-Taylor, of the Allegheny County Court of Common Pleas, Family Division; Daniel Kunz, of the Allegheny County Court of Common Pleas, Orphans' Court Division; Jesse Exilus, of the City of Pittsburgh; and Julian E. Neiser, of Spilman Thomas & Battle. The panel was moderated by The Honorable Lisa Pupo Lenihan (Ret.), of Judge Lenihan ADR. As Matthew, Samantha, and Adam stated, networking and mentorship are large parts of each of the panelists' stories, and each panelist is a community leader with tremendous legal success. These speakers brought a wealth of knowledge and experience to the CLE and provided attendees with tips, practice pointers, and real-world testimonials regarding these important issues.

The CLE not only offered educational tips and advice, but also helped fulfill participants' annual CLE requirements, as attendees earned earn one substantive CLE credit.

The YLD thanks all Bench-Bar participants who joined this discussion and attended its CLE on "Mentorship, Networking, and Professionalism Throughout Your Legal Career". The CLE, which took place on June 12, 2025 at 4:30 p.m., was well-attended and well-regarded by the attendees. The YLD thanks everyone for a great bar year, and we look forward to seeing you all again next year! ■



Diana Bruce Bonino *is Counsel at Duquesne Light Company working on commercial matters. She is also a member of the ACBA YLD Council. She can be reached at* ***dianabruce42@gmail.com****.*



Kerven Moon *an Associate in the Pittsburgh GRSM office. Kerven provides representation in the areas of family law, trucking litigation and general civil litigation. He can be reached at* ***kmmoon@grsm****.*

New Annual Reporting Requirements Begin This Summer

By Diana Bruce Bonino



Pennsylvania business owners should be aware of an important change to the Commonwealth's corporate laws starting this year. Act 122 of 2022 repealed Pennsylvania's traditional decennial corporate reporting requirements in favor of annual reporting. Act 122 brings Pennsylvania's somewhat archaic decennial reporting requirements in-line with other states. Annual reports will require entities to provide consistent, updated information with the DOS annually or risk future administrative action and loss of the protection of their names. Though Act 122 was signed into law by Governor Wolf several years ago, the requirement for entities to file these annual reports with the Pennsylvania Department of State ("DOS") begins this summer.

Act 122 requires annual reports for: (i) domestic business corporations; (ii) domestic nonprofit corporations; (iii) domestic limited liability (general) partnerships; (iv) domestic electing partnerships that are not limited partnerships; (v) domestic limited partnerships (including limited liability limited partnerships); (vi) domestic limited liability companies; (vii) domestic professional associations; (viii) domestic business trusts; and (ix) all registered foreign associations. In short, if an entity is registered with the DOS, it will need to comply with annual reporting. The DOS has stated that limited filing exemptions apply to fictitious names, general partnerships that are not limited liability partnerships, authorities, name reservations, land banks, financial institutions and credit unions, name registrations, trademarks, and insignias and marks used with articles and supplies. Any association that has dissolved or any foreign association that has terminated its registration also does not need to file.

Luckily for business owners, the annual report itself is a simple form. It requires basic entity information, such as the entity name, jurisdiction of formation, Pennsylvania entity number (found on the DOS website), registered office address, and principal office address. It also requires the name of at least one governor. A "governor" has authority to exercise the powers of an association. Examples of a governor are a director of a corporation, a general partner of a limited partnership, and a manager of a limited liability company—even if those governors are entities, and not natural persons. Finally, an annual report requires the names and titles of any principal officers. A "principal officer" is an individual such as a president, secretary, or treasurer. While corporations are statutorily required to have officers, and therefore must list them on their annual reports, companies without that requirement (such as limited liability companies) do not need to list principal officers unless they have elected them voluntarily.

All information provided must be current as of the date the annual report is delivered to the DOS, and information provided will be displayed publicly on the DOS website for each entity. As for the filing itself, the DOS strongly encourages filing annual reports online, as they will automatically and immediately be processed through the DOS's Business Filing Services system. Hard-copy filings will be accepted but will go into

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No Free Lunches: The Elimination of the De Minimis Exemption and its Impact

By Gaurav Gupte

For years, the "de minimis" exemption under Section 321 of the Tariff Act of 1930 quietly underpinned much of global e-commerce by allowing low-value imports into the United States without being subject to duties or taxes. Once obscure, this exemption has recently come under intense scrutiny by the Trump Administration, particularly regarding its role in facilitating cheap imports from China.

Background

Codified under 19 U.S.C. § 1321(a)(2)(C), the *de minimis* provision authorizes the duty-free entry of shipments valued below a statutory threshold, presently set at $800 per shipment. This value was elevated from $200 via the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA)[1], a legislative development aimed at expediting low-risk commerce and alleviating administrative burdens on U.S. Customs and Border Protection (CBP), part of a larger shift towards the liberalization and globalization of commerce.

Operationally, the exemption functions as a simplified customs clearance channel: shipments qualifying under *de minimis* are typically exempt from formal entry requirements, payment of tariffs, and more rigorous inspection protocols.

The scalability of *de minimis*-based logistics was rapidly leveraged by Chinese entities, particularly digital-first retailers such as Shein, Temu, and numerous vendors on AliExpress. These firms developed business models predicated on direct-to-consumer fulfillment strategies, routing packages—valued below the $800 ceiling—through international postal and express courier networks. This circumvented both U.S. tariff schedules and conventional port-of-entry scrutiny, granting foreign companies a quasi-subsidized access to American consumers.



Over time, and particularly with the increase of the statutory threshold to $800, *de minimis* has become the predominant channel for e-commerce, with CBP processing over 4 million de minimis shipments into the U.S. each day, accounting for over 90 percent of the number of shipments entering the US annually.[2]

Executive Order

On April 2, amid escalating concerns regarding fentanyl trafficking and broader U.S.-China relations, President Trump signed an executive order terminating *de minimis* treatment for shipments originating from China and Hong Kong, effective as of May 2.[3] The executive order, referenced intelligence assessments and CBP data indicating that the *de minimis* channel had become a principal vector for the import of synthetic opioids into the United States.

While the executive order's preamble invokes national security concerns under the International Emergency Economic Powers Act (IEEPA)[4], its practical effect is to collapse a major avenue of duty-free commerce. In the coming weeks, the executive order also demands a review of the impact of the executive order to be made by the Secretary of Commerce in consultation with the United States Trade Representative, and states that the de minimis ineligibility may be extended to packages from Macau.[5]

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the Division's events. In between publications, the Committee maintains the Division's social media accounts. This year, the Committee was active in publicizing every event, fundraiser, happy hour, and CLE.

When members were not busy attending CLEs and writing articles, they were attending events organized by the Member Services Committee. Co-chaired by Council members Paige Tamecki, Connor P. Sease and Michael Bethune, the Member Services Committee planned happy hours at new venues such as Puttshack and The Spritzery. The Committee transformed the Division's Family Feud with the Judges. The Committee pivoted the event to a friendly and competitive Trivia Night with the Judges. The Booery Tour was also reimagined from a bus tour to a walking tour of local bars and restaurants in the North Shore. This Committee did a fantastic job planning events with a new twist.

The Member Services Committee wasn't the only Committee to reimagine events. The Diversity Committee expanded their annual Diverse Law Student Reception at a new space, Revel and Roost. Law students met each other as well as YLD and ACBA members at the start of the school year. Co-chairs Morgan Bonekovic and Timur Dikec have also organized the Law Student Kickoff to Summer for law students working in the Pittsburgh area this summer.

The Committee secured participation from the Pittsburgh Legal Diversity and Inclusion Coalition, the Young Professionals Advisory Board, and other young attorneys to network with the law students.

Arguably one of the busiest committees this year was the Public Service Committee, co-chaired by Devyn Lisi, McCall Chafin and Hannah Barnett. The Committee hosted four Wills for Heroes events. Chaired by Zoe Crawford and Ashley Morgan, Strike Out Hunger raised over $7,000 for Attorneys Against Hunger. The Committee's biggest project, the Children's Gift Drive, hit record setting numbers this year. Working with 18 community partners, a total of 1,262 children received personalized gifts. The project also provided over 550 stockings to children. The project's gift buying process was transformed into a new platform to provide YLD and ACBA members a more efficient and more personalized shopping process. The new platform also streamlined the organization of the gift drive, allowing the Committee to better manage the gift drive. This would not have been possible without the tireless effort of McCall Chafin. Operation MVP is also underway. The Committee is soliciting snacks, personal hygiene items, other items such as playing cards, games and

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Law students speak to Judge Nicola Henry-Taylor during the Law Student Kickoff to Summer Happy Hour organized by the YLD Diversity Committee.

Spotlight: YLD Public Service Committee

(Bottom): Volunteers from the March "Wills for Heroes" event at the VFW Vesle Post 418.

(Right): YLD members and the ACBA at large stuff stockings during the YLD Children's Gift Drive.

(Bottom right): Zoe Crawford and Ashley Morgan at Strike Out Hunger at Shorty's Pins x Pints.







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the regular business queue. The fee for filing the annual report is a mere $7, and nonprofit corporations and limited partnerships and limited liability companies with a not-for-profit purpose will file for free.

A business's first annual report is due the calendar year following its formation or its initial foreign registration in Pennsylvania. Therefore, a company which was formed in 2025 does not need to file an annual report until 2026. For all businesses, the filing deadlines are categorized by entity type. All domestic and foreign corporations, including nonprofit corporations, must file by June 30th of each year. All domestic and foreign limited liability companies must file by September 30th of each year. All other associations, domestic and foreign, must file by December 31st of each year.

While it is strongly encouraged that companies calendar these deadlines and provide internal safeguards for compliance, the DOS intends to notify companies in advance of their annual reporting deadlines by mailing postcard notices to the registered office address of each association at least two (2) months prior to the pertinent deadline. Thus, it is critical for companies to ensure that their registered office addresses are current and correct with the DOS well in advance of their deadline. Otherwise, they may not receive notice of their annual report deadline, and the DOS has stated that failure by any entity to receive notice does not relieve that entity's obligation to file.

One may be wondering whether there are consequences for failure to file this simple annual report. The answer is "yes, but not yet". Act 122 has built a transition period into the annual reporting requirements and, thus, consequences for failure to file do not begin until annual reports not filed in 2027. At that time, noncompliant associations will be subject to (i) administrative dissolution, if it is a domestic filing entity; (ii) administrative cancellation, if it is a domestic limited liability partnership; or (iii) administrative termination of its registration, if it is a foreign association. In addition to these administrative actions, noncompliant entities will lose the protection of their names—meaning that another entity may register for a noncompliant entity's name during the period of its administrative action.

If an entity finds itself the subject of administrative action, however, hope is not lost. If a domestic filing entity, limited liability partnership, or electing partnership is administratively dissolved or cancelled, it may apply for reinstatement at any time and pay a reinstatement fee and a fee for each outstanding and delinquent annual report. A terminated foreign association cannot be reinstated in the same way as a domestic association, but it can re-register with the DOS. However, if another association took the name of a noncompliant association during the period of its administrative dissolution, cancellation, or termination, the noncompliant association must choose a new name upon its reinstatement with the DOS. Reinstatement is effective as of the date of the administrative dissolution or cancellation, except, of course, as to the use of the entity's name, if taken during the period of administrative action, or as to the rights of anyone who relied on the administrative action during that period.

Annual reports are a change to existing Pennsylvania law, but they enable the Commonwealth to modernize its practices and to ensure that all entities in the DOS database are active and current. Business owners should be mindful of their reporting deadlines in 2025 and in future years. Though the annual report form is simple, the eventual consequences for noncompliance are severe. ■



Diana Bruce Bonino *is Counsel at Duquesne Light Company working on commercial matters. She is also a member of the ACBA YLD Council. She can be reached at* ***dianabruce42@gmail.com****.*

Submit an article for *Point of Law* | *The YLD's ABA award-winning newsletter*

YLD members are encouraged to write about the practice of law or any substantive legal issue of interest. Additionally, writers are encouraged to write responses to any article appearing in this issue. Featured authors will have their article – up to 1,000 words long – published along with a brief bio. Articles and inquiries may be submitted to: ***YLDCommunications@gmail.com.***

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puzzles for care packages for local military personnel and veterans.

Lastly, the Division's newest committee, the Law Student Committee, was launched. Co-chaired by Jamie Drennen and Taylor Gillan, the Committee hosted networking events and panel discussions for law students to meet YLD members. Events were held at the University of Pittsburgh School of Law and the Thomas R. Kline School of Law of Duquesne University. Spearheaded by Taylor Gillan, the Committee hosted a widely successful clothing drive for the two law schools. Each law school provides a closet of professional clothing for their law students.

Outside of the Committees, YLD members participated in the ACBA's Law Student Career Reception, became Young Lawyer Fellows through the Allegheny County Bar Foundation, and were panelists on the ACBA's Bridge the Gap programs. Morgan Bonekovic was honored at the Division's Outstanding Young Lawyer. Tara Sease's Chair project, Suits for (Law) Suits won an American Bar Association award.

The Division also celebrated its 60th Anniversary with a reception. Guests walked down memory lane by viewing articles, pictures, and memorabilia from the archives as well as former YLD chairs. The items pulled from the archives represented a fraction of the Division's rich history. Proceeds of the event were donated to the YLD's Scholarship Fund, a scholarship benefiting law students. I want to thank the sponsors, past YLD Chairs, and the ACBA staff for their support with this reception for my Chair project. This reception was not possible without you. The reception raised over $6,000 for the Fund, doubling the amount that was in the Fund at the start of the bar year.

I cannot forget to mention this year's BLI class project, Won't You Be My Neighbor. The BLI class organized a multifaceted project to benefit a local non-profit, Hello Neighbor. This organization assists immigrants and refugees that recently located to the Pittsburgh area. The class produced education videos on family law, criminal law, tort law, and immigrant law topics. A legal referral guide was compiled in five languages. The guide provided resources available to immigrants and refugees on an array of available services and programs. Lastly, the class hosted a reception where guests could view the portions of the educational videos, read through the legal referral guide, and view foreign films showcasing immigrant cultures. Hats of to the BLI class for a timely and impactful event!

Thank you to Dave Blaner, ACBA Executive Director; Tom Petropoulos, ACBA Assistant Executive Director; ACBA President Regina Wilson; ACBA President-Elect Amy Coco; the Board of Governors; our sponsors; ACBA staff and members of the ACBA for your consistent and continued support of the YLD. Congratulations to the YLD for a great bar year. This year's accomplishments would not be possible without each and every one of you. ■



Danielle M. Parks** is an associate at Jackson Lewis and serves as Chair of the Allegheny County Bar Association Young Lawyers Division. She can be reached at **Danielle.parks@jacksonlewis.com.



Past YLD Chairs gathered for the YLD 60th Anniversary reception. The Koppers Building lobby was filled with exhibits highlighting the YLD throughout the years with old documents and photos



No Free Lunches: The Elimination of the De Minimis Exemption and its Impact

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Impact on Commerce

The revocation of *de minimis* privileges for Chinese imports has been and will be most acutely felt among U.S.-based drop shippers and small-to-midsize enterprises (SMEs) reliant on just-in-time inventory models. These individuals and companies, many of whom utilize platforms such as Shopify and Amazon Marketplace, previously relied on low-friction import channels to sustain competitive pricing and product diversity. The elimination of the *de minimis* exemption will fundamentally alter and make the current business models for many such companies untenable. Companies can likely expect increased scrutiny of shipments by CBP, leading to delays, seizures, and retroactive assessments of duties, further amplifying the risk profile of cross-border e-commerce.

Additionally, the policy shift may have a chilling effect on venture capital investment in digitally native consumer brands that depend on foreign sourcing. Investors are likely to recalibrate valuations for such companies to account for new compliance burdens and tariff exposure, potentially stifling innovation in the sector.

Next Steps and Key Suggestions

In light of these developments, legal practitioners advising importers and digital merchants can provide clients with some key suggestions:

1. Verify HTS Codes and Country of Origin Rules. Ensure products reflect accurate Harmonized Tariff Schedule (HTS) codes and ensure correct country-of-origin labeling. A reliable customs broker can help ensure smooth processing, proper documentation, and accurate duty payments. They can also advise on strategies like duty drawback or tariff engineering.
2. Explore Alternative Sourcing. Diversify suppliers outside of China where possible. Other countries may offer manufacturing bases with lower or no tariffs under current rules. Where possible and applicable, companies should utilize Free Trade Agreements (FTAs). Investigate preferential tariff programs for eligible goods. Proper origin documentation and recordkeeping are critical for audit defense.
3. Monitor Ongoing Rulemaking and Enforcement Guidance. The regulatory landscape remains dynamic and further shifts and reversals in policy are possible. Companies and legal practitioners should monitor executive orders, Federal Register notices, USTR announcements, and CBP guidance to stay on top of ongoing developments pertaining to tariffs and trade.

Conclusion

The end of the de minimis exemption for Chinese goods marks a significant shift in U.S. trade policy, with wide-ranging implications across the supply chain. Its economic consequences are profound and will fundamentally shift how American businesses import, price, and sell goods in a globalized marketplace. For attorneys, these developments signal increased need for compliance and trade advice and supply chain restructuring services. Businesses should consult with their customs brokers and trade attorneys to adapt and comply with the rapidly shifting regulatory landscape. ■

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[1] *P.L. 114-125.*
[2] *Fact Sheet: President Donald J. Trump Closes De Minimis Exemptions to Combat China's Role in America's Synthetic Opioid Crisis, THE WHITE HOUSE, whitehouse.gov (April 2, 2025).*
[3] *Executive Order, Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People's Republic of China as Applied to Low-Value Import, The White House, whitehouse.gov (April 2, 2025.*
[4] *50 U.S.C. §§ 1701-1710.*
[5] *Fact Sheet, supra note 2.*



***Gaurav Gupte** is an Associate in the Corporate practice group at Dentons, Cohen & Grigsby, with a focus on International Trade and Venture Technology. He can be reached at **gaurav.gupte@dentons.com**.*

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