



LOUISIANA BOARD OF LEGAL SPECIALIZATION TAX LAW STANDARDS

Section I. DEFINITIONS

- A. The practice of law means full-time legal work performed for the purposes of rendering legal advice or legal representation to the general public, private employers or governmental agencies.
- B. Full time shall be defined as working a minimum of 35 hours per week.
- C. Tax law is defined as the actual practice of law dealing with all matters arising under the Internal Revenue Code, Employee Retirement Income Security Act (ERISA), state and local taxes, and foreign taxes, including counseling with respect thereto, and practice before Federal and State courts and Governmental Agencies dealing with tax matters.
- D. Certification as a specialist shall be effective the date the Louisiana Board of Legal Specialization authorizes recognition and shall remain effective for five (5) years from January 1 of the year of recognition.

Section II. BASIC REQUIREMENTS

A. Application

In accordance with the Plan of Legal Specialization and the Rules and Regulations of the Louisiana Board of Legal Specialization, each applicant must satisfy the following criteria for recognition as a tax law specialist:

1. Each applicant shall be an active member in good standing of the Louisiana State Bar Association.
2. Each applicant must have a minimum of five (5) years of actual practice of law on a full time basis preceding the year of application.
3. Each applicant must certify under oath that during 48 of the 60 months immediately preceding the year of application, he or she has devoted a minimum of 35% of a full time work schedule in the practice of law in the field of tax law.
4. The Tax Law Advisory Commission must receive on behalf of an applicant, on a form furnished by the Louisiana Board of Legal Specialization, a minimum of five (5) satisfactory reference statements in support of his or her application for certification from practicing attorneys who can attest to the applicant's competence in the specialty field of tax law. Of the five (5) satisfactory reference statements, at least one (1) must be from a Board Certified Tax Law Specialist. These submissions shall be subject to

the limitations as outlined in section 8.4 of the Rules and Regulations of the Louisiana Board of Legal Specialization.

5. Each applicant shall consent to a confidential inquiry by the Louisiana Board of Legal Specialization and/or the Tax Law Advisory Commission, directed to all persons who serve as references for the applicant, and to other persons regarding the applicant's competence and qualifications to be recognized as a Tax Law Specialist. This inquiry and review shall consider information furnished by references and other information that the Tax Law Advisory Commission deems relevant to demonstrate whether the applicant has sufficient competence and proficiency handling the usual matters of the specialty field. This information may include the applicant's work product, problem analysis, statement of issues and analysis, ethics, reputation, professionalism or such other criteria which the Advisory Commission deems appropriate to take into account prior to making its recommendations.
6. Each applicant must comply with the rules and regulations established by the Louisiana Board of Legal Specialization as they relate to release of disciplinary action information.
7. Each applicant is required to obtain by December 31 of the year of application at least 18 hours of continuing legal education (CLE) in the field of tax law. All CLE credits of an applicant must be approved by the Mandatory Continuing Legal Education Committee ("MCLE Committee") and the Louisiana Board of Legal Specialization Tax Law Advisory Commission. CLE earned in prior years may not be used to satisfy the 18 hour requirement within the year of application. An applicant will not qualify for specialization CLE exemption in the year of application.
8. Each applicant must provide evidence of professional liability insurance in the minimum amount of \$1,000,000 with the application and the policy must be offered by a company reasonably acceptable to the Board.
9. Each applicant must take and pass a written examination.

B. Maintenance

In accordance with the Plan of Legal Specialization and the Rules and Regulations of the Louisiana Board of Legal Specialization, each Board certified Tax Law Specialist must satisfy the following criteria to maintain their tax law specialization certification:

1. Be an active member in good standing of the Louisiana State Bar Association.
2. Certify under oath, on a form provided by the Louisiana Board of Legal Specialization, that he or she engages in the actual practice of law on a full time basis.
3. Certify under oath, on a form provided by the Louisiana Board of Legal Specialization, that he or she has devoted a minimum of 35% of a full time work schedule in the practice of law annually in the field of tax law.

4. During each calendar year of certification, must attend a minimum of 18 hours of approved tax law specialization continuing legal education programs which comply with Section III below and the Supreme Court of Louisiana Rules for Continuing Legal Education. Up to eight (8) hours of approved tax law specialization CLE earned in excess of the 18 hour minimum required per year will be permitted to carry forward to the subsequent year, but may not be carried forward from the application year.
5. Maintain professional liability insurance coverage in the minimum amount of \$1,000,000 unless waived for good cause by the Louisiana Board of Legal Specialization. The professional liability insurance policy must be offered by a company reasonably acceptable to the Board. Proof of insurance shall be provided annually with payment of annual dues and upon request.
6. Pay all fees required by the Rules and Regulations of the Louisiana Board of Legal Specialization.
7. If a Board Certified Tax Law Specialist is a government employee or in-house counsel, he or she may request an exemption from Section II, B5 above, upon submission and approval of a certification to the Louisiana Board of Legal Specialization, on a form furnished by the Louisiana Board of Legal Specialization, indicating that 100% of his or her practice is as a full time government employee or in-house counsel; that he or she does not have any private clients and that he or she does not engage in the public practice of law.

C. Recertification

1. Recertification as a Board Certified Tax Law Specialist shall be required every five (5) years from the date of certification or recertification, as the case may be.
2. Each Board Certified Tax Law Specialist shall present an application every five (5) years, on a form furnished by the Louisiana Board of Legal Specialization, certifying that he or she has met all the requirements of Section II B above.

Section III. STANDARDS FOR CONTINUING LEGAL EDUCATION PROGRAMS

A. Program Development and Presentation

1. The program should contribute to the professional competence of a Board Certified Tax Specialist in the area of tax law and should be open for attendance by all such attorneys.
2. Programs should be developed by individual(s) qualified in the subject matter.
3. Program content should be current. Tax law specialization CLE credit will be granted for an entire program if 50% or more of the program is devoted to tax law subjects. If the program in its entirety does not meet the 50% requirement, individual sessions

within the program will qualify for tax law specialization CLE credit if 50% or more of the content of the session is devoted to tax law.

4. Participants should be informed in advance of objectives, prerequisites, experience level, content, advance preparation (if required), and teaching methods.
5. Instructors or discussion leaders should be qualified with respect to program content and teaching method used.
6. The program sponsor must maintain registration and/or attendance records and such other records as may be necessary to substantiate compliance of the program with the above criteria.

B. Programs Which Qualify

1. General Rule

Continuing Legal Education (CLE) programs must be approved by the Mandatory Continuing Legal Education Committee ("MCLE Committee") before approval can be granted by the Tax Law Advisory Commission. Mandatory Continuing Legal Education ("MCLE") is administered by the Louisiana State Bar Association (hereinafter the "LSBA"). The overriding consideration in determining whether a specific program qualifies as acceptable continuing legal education is that it be a formal program of learning which contributes directly to the professional competence of an attorney who specializes in the field of tax law.

2. Program Approval

Programs shall be approved on a case-by-case basis by the Tax Law Advisory Commission CLE Committee provided the program meets the general standards set forth in Section III, A and B1 above.

No credit will be awarded for firm meetings or "in house" CLE programs.

Section IV. OTHER METHODS OF EARNING SPECIALIZATION CLE CREDIT

A. General Rules

1. Any other method of earning specialization CLE credit must be approved by MCLE before approval can be granted by the Tax Law Advisory Commission, who shall then approve each request on a case-by-case basis.
2. All credit earned shall be calculated by MCLE in accordance with the Supreme Court of Louisiana Rules for Continuing Legal Education.

3. All requests for CLE credit shall be submitted to MCLE and the Tax Law Advisory Commission within a reasonable period of time but no later than January 31 of the calendar year following the activity for which CLE credit is being sought.

B. Teaching

1. CLE credit may be awarded for teaching an approved CLE program pertinent to the specialization subject matter if an individual teaches at a program and attends the balance of the program, then he or she shall receive credit for that portion of the program he or she did not teach on an hour-for-hour basis. No credit will be given for repetitious presentations of a program.
2. Teaching of academic courses in tax law in a law school or other graduate level program presented by a recognized professional educational association may earn CLE credit.
3. CLE credit may be awarded for teaching a tax law course at any seminar, provided the presentation meets all criteria contained in Section III, A and B, other than Section III, A3.

C. Writing

CLE credit may be awarded for writing of articles and other publications directed primarily to attorneys specializing in tax law and published in professional periodicals and publications. Credit will not be awarded for authorship of articles and other publications until the writing has been published.

D. Louisiana State Law Institute Committee Meetings

CLE credit may be awarded for attendance at Louisiana State Law Institute Committee meetings pertinent to the field of tax law.

E. Pro Bono

CLE credit may be awarded for providing uncompensated pro bono legal representation related to a tax matter, as defined in Section IC herein, to an indigent or near-indigent client or clients. CLE credit shall not be granted until the representation has been assigned, completed and verified by the assigning organization as defined by and in accordance with the Supreme Court of Louisiana Rules for Continuing Legal Education.

Section V. CREDIT HOURS GRANTED

- A. Only credit hours or the equivalent (and not hours devoted to preparation) will be counted.
- B. One (1) hour of continuing legal education credit will be awarded for each 60 minutes of instruction. Where the program is several periods of instructions with intervening breaks, the number of minutes of instructions are summed for the entire program for which credit is claimed and then such total number of minutes is divided by 60.

- C. A participant who is not present for an entire program may claim credit only for the actual time he or she attended.
- D. The credit hours assigned to a program by MCLE will be accepted by the Tax Law Advisory Commission unless the hours are clearly inaccurate under the standards for computing credit under the rules of the Louisiana Supreme Court Committee on Mandatory Continuing Legal Education.

Section VI. COMPLIANCE

A. General Rule

Specialization CLE credit hours will be computed on a calendar year basis and all attendance information for CLE credit earned shall be delivered to MCLE by January 31 of the following year.

B. Notification

The Louisiana Board of Legal Specialization will notify each non-compliant Board Certified Tax Specialist of the credit hours he or she has earned during the preceding calendar year. The specialist shall have 30 days from date of notification to appeal any award of credit hours.

A specialization transcript may be obtained from the Louisiana Board of Legal Specialization website located at <https://www.lsba.org/Specialization/SpecializationTranscriptsV5.aspx>

Section VII. ADMINISTRATION

The Tax Law Advisory Commission may delegate its responsibility to rule on all matters pertaining to tax law CLE requirements to a committee consisting of at least three (3) Tax Law Advisory Commission members. Any such committee shall report to the Tax Law Advisory Commission, and the Tax Law Advisory Commission shall, at all times, retain the right to review, modify, or supersede decisions of any such committee.