

**LOUISIANA BOARD OF LEGAL SPECIALIZATION  
TAX LAW STANDARDS**

**(Rev. 03/14/03)**

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. 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.

Section II. BASIC REQUIREMENTS

A. Application

- 1. Each applicant must have a minimum of five (5) years of actual practice of law on a full time basis prior to the year of certification.
- 2. Each applicant must certify under oath that he has devoted a minimum of thirty-five percent (35%) of a full work schedule in the practice of law to the practice of tax law during four of the preceding five years.
- 3. Pursuant to the Plan of Legal Specialization and the Rules and Regulations of the Louisiana Board of Legal Specialization, each applicant must have satisfactory reference statements from at least five attorneys, law professors or other professionals in taxation (certified public accountants, enrolled actuaries and trust officers [only trust officers who have been admitted to law practice or are certified public accountants may sign the statement] may also be included). Of the five references, at least one must be a Board Certified Tax Specialist.
- 4. Each applicant is required to obtain by December 31 of the year of application at least twenty (20) hours of continuing legal education in tax law pursuant to the Rules and Regulations of the Louisiana Board of Legal Specialization. **CLE earned in prior years may not be used to satisfy the twenty (20) hour requirement.**
- 5. Applicants must take a written examination.

B. Maintenance

- 1. During each calendar year of certification, a Board Certified Tax Specialist must attend a minimum of twenty (20) hours of approved tax law continuing legal education programs which comply with Section III below and pursuant to the Supreme Court of Louisiana Rules for Continuing Legal Education. **CLE carry forward of eight (8) hours will be permitted, but may not be carried forward from the application year.**
- 2. Each Board Certified Tax Specialist engaged in the public practice of law shall maintain legal malpractice insurance coverage with a minimum coverage amount of one million dollars (\$1,000,000) at all times, unless waived for good cause by the Louisiana Board of Legal Specialization.

C. Recertification

- 1. Each Board Certified Tax Specialist shall present an affidavit every five years certifying that he/she has met the requirements of Sections A.2, A.3, B.1 and B.2 above.
- 2. Each applicant shall meet the CLE requirements of the Rules and Regulations of the Louisiana Board of Legal Specialization.
- 3. If an applicant has been certified as a specialist in tax law and has left the private practice of law to become a teacher or public official and such teaching or other position involves specialized experience in taxation, then the requirements of Section II, A.2, hereof shall be waived.

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 and seventy percent (70%) or more of the program must be devoted to tax law subjects. No CLE credit will be awarded for attending a program which does not satisfy the 70% requirement contained herein.
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. Program sponsors should encourage participation only by individuals with appropriate education and/or experience.
7. The number of participants and physical facilities should be consistent with the teaching method(s) specified.
8. 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 programs must first be approved by the Mandatory Continuing Legal Education Department of the Louisiana State Bar Association before approval can be granted in the tax specialty area. 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. If a continuing legal education program is not first approved by the Mandatory Continuing Legal Education Department of the Louisiana State Bar Association, such program cannot be approved by the Tax Law Advisory Commission for CLE credit in the tax specialty area.

2. Presumptively Approved Programs

- (a) The Tax Law Advisory Commission has determined that programs sponsored by the following entities shall be presumptively approved for CLE credit in tax law provided the Mandatory Continuing Legal Education Department has granted course approval.

ABA approved law schools (i.e., Tulane Tax Institute, N.Y. Workshop and Institute)

ABA Probate and Trust Division of the Real Property, Probate and Trust Section

ABA Section of Taxation

AICPA & Other State Bars

American College of Probate Counsel

American College of Trust & Estate Counsel

American Institute of Federal Taxation

American Law Institute - American Bar Association (ALI-ABA)

Corbel, Inc.

ERISA

Lorman Business Center, Inc.

Louisiana Society of Certified Public Accountants (does not include local chapters). (Note: The LCPA Society annually publishes a brochure listing the CPE courses sponsored by the Society; these programs contained in the categorical listing of taxation will qualify for CLE Credit.)

Louisiana State Bar Association (including, specifically, technical meetings of the Section of Taxation

LSU Estate Planning Seminars

National Business Institute

National Institute of Tax Professionals

New York Workshop and Institute

Pension Publications of Denver (subsidiary of Corbel, Inc.)

Planning for the Future, L.L.C.  
Practising Law Institute (PLI)  
Probate and Trust Division of the Real Property, Probate and Trust  
Section of the American Bar Association  
Section of Taxation of the American Bar Association  
Southern California Tax & Estate Planning Annual Forum  
Southern Federal Tax Institute  
Southwest Legal Foundation  
Tulane Estate Planning Seminars  
Tulane Tax Institute  
University of Miami

Note: All other CLE providers must first receive approval of the MCLE Department and the Tax Law Advisory Commission before credit will be given.

3. Program Approval

Programs not presumptively approved under Section II, B.2, hereof 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 Sections III, A. and B. above.

4. Dinner Meetings and Firm Meetings

Generally, credit will not be awarded for attendance at a lunch and/or dinner meeting unless it is sponsored by the LSBA Section of Taxation after satisfying the criteria for CLE credit. Also, no credit will be awarded for firm meetings or "in house" CLE programs.

5. Other Methods of Earning Credit

- (a) CLE credit will be awarded for teaching of an approved CLE program at the rate of six (6) hours credit for every hour of teaching. 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.
- (b) CLE credit may be awarded for writing of articles directed primarily to attorneys specializing in tax law and published in professional periodicals and publications not to exceed six (6) hours of credit per article. Applications for credit shall be submitted to the MCLE Department and ruled upon by the Tax Law Advisory Commission CLE Committee within a reasonable time after publication.
- (c) Teaching of law courses in tax law in a law school or other graduate level program presented by a recognized professional educational association shall earn credit as determined by the Tax Law Advisory Commission CLE Committee on a case-by-case basis. As a general rule, one hour of credit will be awarded for each hour of class presentation, up to the maximum allowed under MCLE rules.
- (d) Effective June 27, 1997, credit will be allowed for teaching a tax law course at any seminar as long as the presentation meets all criteria contained in Section III, A and B, other than Section III, A.3.

Section IV. CREDIT HOURS GRANTED

- A. Only credit hours or the equivalent (and not hours devoted to preparation) will be counted.
- B. One hour of continuing legal education credit will be awarded for each sixty (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 sixty (60).
- C. A participant who is not present for an entire program may claim credit only for the actual time he/she attended.
- D. The credit hours assigned to a program by its sponsor will generally 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 Mandatory Continuing Legal Education Department.

Section V. COMPLIANCE

A. General Rule

1. CLE credits will be computed on a calendar year basis and all attendance information shall be delivered to the Louisiana State Bar Association Mandatory Continuing Legal Education Department. Deadline for filing annual CLE is January 31 of the following year. Failure to timely report specialization CLE hours may result in a \$150.00 penalty assessment.
2. The Louisiana Board of Legal Specialization will notify each Board Certified Tax Specialist of the credits he or she has earned during the preceding calendar year. The attorney shall have thirty (30) days from notification to appeal any award of hours.

Section VI. ADMINISTRATION

The Tax Law Advisory Commission may delegate its responsibility to rule on all matters pertaining to CLE requirements of the Rules and Regulations of the Louisiana Board of Legal Specialization 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.