

## **APPLICATION FOR RECERTIFICATION**

### **When is my application due?**

The application is due on or before the end of your current certification term. Applications may be submitted in advance but no earlier than six months prior to the end of your term.

### **Where do I mail my application?**

Department of Legal Specialization  
State Bar of California  
180 Howard Street  
San Francisco, CA 94105-1617

### **Have I included the correct fee?**

A \$350\* processing fee, payable either via check or credit card to the State Bar of California, is due with the application.

### **What happens if I don't fill out my application correctly?**

If your application is incomplete or insufficient on its face, you will receive notice to correct the deficiency. If you fail to correct the deficiency within 60 days from the date of the notice, the application shall be deemed withdrawn without a refund of the fee. We may request additional or supplemental non-confidential information in order to show compliance with recertification requirements.

## **INSTRUCTIONS FOR SELECTED QUESTIONS AND ATTACHMENTS**

### **Application Form**

**Box 1.** Enter your official State Bar name and address of record. This is the information that appears in State Bar Membership Records. To verify that the information is current, go to [www.calbar.ca.gov](http://www.calbar.ca.gov), *Attorney Search*. If the information is not current, you must update your information pursuant to section 6002.1 of the B&P Code, through *My State Bar Profile*.

**Please be aware that all correspondence will be sent to you at your official address of record registered with the State Bar Office of Membership Records.**

**Box 8.** Section 3.113 of the Rules provides that the Advisory Commission may take the following into account in considering your application:

**Final disciplinary actions** imposed for professional misconduct by any court or body before whom you appear. Include: (1) title of disciplinary action; (2) action number; (3) nature of charge; (4) nature of sanction; (5) date sanction was imposed; and (6) date sanction was terminated. For non-attorney professional discipline (e.g., accountancy), provide information similar to above.

**Felony convictions.** Provide the case number, title, date of conviction, and where it was filed.

**Resignation** from any bar, court, or body before whom you appear. Provide the name of the entity, the effective resignation date, and the reason.

**Judgments of professional negligence.** Include only if there were three or more judgments against you during the certification term. Provide the case number, title, date judgment was rendered, and where it was filed.

**Sanctions.** Include only sanctions, other than discovery sanctions, of \$1,000 or more. Provide a copy of the order.

**Findings of contempt.** Provide a copy of the findings.

## **Attachments**

### **A. Task and Experience Requirement**

Refer to the Standards for your specialty area for the specific requirements.

### **B. Education Requirement**

Note that your legal specialist education compliance is reported along with your MCLE Compliance Group, rather than as a part of this packet. For your convenience and benefit, this packet contains Attachment B in which you confirm that you are aware that you will report your compliance along with your reporting group, and that you know the compliance group to which you are assigned. Note that you must report in the MCLE Compliance Group to which you were assigned at the time of admission to the State Bar of California.

As you are completing your education, please refer to [www.californiaspecialist.org](http://www.californiaspecialist.org) for information about qualifying courses and be sure to keep your certificates of attendance for at least one year from your compliance group reporting deadline.

### **C. References**

When listing a reference, please include the attorney's bar number. To find an attorney's or judge's bar number, go to [www.calbar.ca.gov](http://www.calbar.ca.gov), *Attorney Search*.

## **CHECKLIST**

Have you:

- Read the declaration?
- Provided all information requested on the application and attachments?
- Signed and dated the application?
- Attached additional sheets if you needed more space?
- Put your name on the top of all attachments?
- Made copies for your records?
- Enclosed a check/payment information for the appropriate recertification fee\*?

## **RESOURCES**

Please refer to the Standards for your specialty area as you complete the application and attachments.

The Rules, Standards, and list of approved legal specialization education providers are available online at [www.californiaspecialist.org](http://www.californiaspecialist.org).

*\*For credit card payments, a processing fee of 2.25% will be added to all charges. There is no processing fee associated with payments by check.*

THE CALIFORNIA BOARD  
OF LEGAL SPECIALIZATION  
The State Bar of California  
180 Howard Street  
San Francisco, CA 94105-1617  
(415) 538-2120

**State Bar of California  
Program for Certifying Legal Specialists**

**CONFIDENTIAL**

**APPLICATION FOR RECERTIFICATION  
Taxation Law  
Certified Specialist**

- \$350 Recert Fee
- \_\_\_\_\_
- \_\_\_\_\_

**03**

For Office Use Only  
Legal Specialization

**PLEASE PRINT OR TYPE. CHECK ALL BOXES THAT APPLY.**

1. Name & Address (exactly as they appear on State Bar membership records)	2. Bar Number
	3. Daytime Phone Number
	4. E-mail Address

5. I have been engaged in the practice of taxation law for at least 25% of the time spent in my occupational endeavors during the previous five (5) years.

Yes     No

**IF NO, PLEASE EXPLAIN ON A SEPARATE SHEET AND ATTACH TO THIS APPLICATION**

6. At the time of application for recertification, I am an active member of the State Bar of California.

Yes     No

**IF NO, STOP HERE.** You are not eligible to apply.

7. The following is a complete statement of my employment since my most recent application. List most recent employment first. **ATTACH SEPARATE SHEET IF NECESSARY.**

**CHECK HERE IF ADDITIONAL SHEETS ARE ATTACHED.**

Dates of Employment	Employer	Employer's Address	Nature of Employment (summarize nature of work performed)

<p>8. During the current certification term:</p> <p>a. Were you disbarred, suspended or disciplined by the State Bar of California or similar attorney disciplinary authority or any other authority that imposes professional discipline in California, or in another state or jurisdiction, including a foreign jurisdiction, or by any bankruptcy court, or do you have any discipline pending?</p> <p>b. Did you have any felony convictions?</p> <p>c. Did you resign from any bar, court or body before whom you appear?</p> <p>d. Were there three or more judgments of professional negligence against you? <i>(If yes, please attach the relevant documents.)</i></p> <p>e. Were any sanctions, other than discovery sanctions, entered against you by any court or body before whom you appear?</p> <p>f. Were any findings of contempt made against you by any court or body before whom you appear?</p> <p><b>IF YOU ANSWER YES TO ANY OF THE ABOVE, YOU MUST PROVIDE FULL DETAILS ON A SEPARATE SHEET. A record of discipline or failure to disclose any of the information requested above may constitute grounds for denial of your application.</b></p>	<p><input type="checkbox"/> Yes   <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes   <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes   <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes   <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes   <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes   <input type="checkbox"/> No</p>
---	---

**DECLARATION**

I hereby authorize all educational institutions, governmental agencies and instrumentalities (including bar associations and bar examiners of other jurisdictions), employers and business and professional associates (past and present), to release to the State Bar of California Board of Legal Specialization ("CBLS") and/or its agents or advisors any nonprivileged information, files or records requested for the purpose of processing this application. The foregoing release does not apply to matters communicated by me in confidence to any lawyer, spouse, physician, psychotherapist or clergy person for which I have privilege of nondisclosure under the provisions of Chapter 4, Division 8 of the California Evidence Code.

I further authorize the CBLS to conduct independent inquiry and review, including contacting the references I provide and other references within the discretion of the CBLS and agree that neither I nor my agents will seek to review the materials collected during the evaluation of my application.

I agree to pay all fees required by the CBLS.

I agree to abide by all rules and regulations of the CBLS as amended from time to time and to furnish to the CBLS such information as it may require to evaluate my application.

I am the applicant herein for certification as a specialist under the State Bar of California Program for Certifying Legal Specialists. I fully understand that failure to make a truthful disclosure of any fact, item or information required may result in the denial of my application, revocation of my certificate of specialization, or disciplinary action by the State Bar of California. I have carefully read and answered each question completely and truthfully in the foregoing application and any attachments hereto, and certify that the information therein is true and correct to the best of my knowledge.

*I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on*

\_\_\_\_\_  
DATE

\_\_\_\_\_  
TYPE OR PRINT NAME

\_\_\_\_\_  
SIGNATURE

**TASK AND EXPERIENCE REQUIREMENT  
ATTACHMENT A**

Applicant Name: \_\_\_\_\_ Bar Number: \_\_\_\_\_

*The Taxation Law Advisory Commission may require additional evidence of completion of the tasks and experience as indicated in Attachments A, A-1 and A-2.*

Within the five years immediately preceding submission of this application, I have:

**CHECK THE APPROPRIATE BOX**

- Been involved in the practice of taxation law substantially to the same extent as described in my application for original certification or my most recent application for recertification.

If the nature and extent of your law practice is significantly different from that described in your most recent application, please check the appropriate box below and note the difference on **Attachment A-1** (for broad taxation law practice) or **Attachment A-2** (for subspecialty participation).

- Been substantially involved in a broad taxation law practice. My practice has been devoted to matters in which issues of tax law are significant factors and I have had substantial and direct participation in such tax law issues as described in Attachment A-1. **Complete Attachment A-1 to provide more detailed information.**
- Been substantially involved in one or more of the subspecialties which are included within the field of taxation law. My practice has been devoted to issues of taxation law in one or more subspecialties as described in Attachment A-2. **Complete Attachment A-2 to provide more detailed information.**

Area(s) of subspecialty and nature of work done (e.g., estate planning, property taxation, corporate reorganization, employee benefit plans and other such limited areas):

---

---

---

## TASK AND EXPERIENCE REQUIREMENT ATTACHMENT A-1 – Broad Taxation Practice

Applicant Name: \_\_\_\_\_ Bar Number: \_\_\_\_\_

**Within the five years immediately preceding submission of this application**, I have engaged in the following taxation law activities listed below: For each activity: (1) indicate annual frequency (e.g., once per year, 2-5 times, more than five times); (2) approximate the number of hours spent per year; and (3) approximate the total number of hours spent during the five years or less immediately preceding this application.

To supplement this information, attach a narrative statement of the significant tax matters you have handled during the current certification period. Describe enough matters so that the Commission will understand the nature and extent of your tax practice. The description of tax matters may be brief but should specify in detail the tax issues involved. For each narrative statement, identify the number of the corresponding activity from the list below.

ACTIVITY	FREQUENCY PER YEAR	APPROX. NO. OF HRS. PER YEAR	TOTAL NO. OF HRS. IN THE FIVE YEARS PRECEDING APPLICATION
1. Representing clients in tax matters in court or before administrative agencies.			
2. Preparation of written tax opinions or advice letters to clients in corporate tax law.			
3. Preparation of written tax opinions or advice letters to clients in real estate law.			
4. Preparation of written tax opinions or advice letters to clients in estate planning tax law.			
5. Preparation of written tax opinions or advice letters to clients in partnership tax law.			
6. Preparation of written tax opinions or advice letters to clients in individual tax law.			
7. Participation in preparation of tax ruling requests.			
8. Active service as a member of tax committees or sections of the State Bar, the American Bar Association, local bar associations, or similar professional groups.			
9. Teaching in a law or graduate school or at a course sponsored by the C.E.B. or a bar association, or lecturing on tax subjects, or writing for publication in professional journals or books on specific tax subjects. <i>[Give specific dates and attach copies of publications.]</i>			

ACTIVITY	FREQUENCY PER YEAR	APPROX. NO. OF HRS. PER YEAR	TOTAL NO. OF HRS. IN THE FIVE YEARS PRECEDING APPLICATION
10. Performing detailed analysis of specifically identifiable tax issues in connection with the following:  a. Formation, dissolution, operation, reorganization or transfer of an interest in a business venture, whether a corporation, partnership, proprietorship, joint venture, or syndicate, including distributions from such an organization.			
b. Acquisition, disposition, subdivision, improvement, leasing, subleasing, syndication, or operation of real estate.			
c. Methods and period of accounting for income and deductions.			
d. Organization and operations of tax-exempt corporations, trusts or foundations, including unrelated business income.			
e. Establishment or operation of qualified or non-qualified employee benefit plans.			
f. Preparation of employment contracts and advice on executive compensation.			
g. Issuance or underwriting of securities, including stocks, bonds, mineral interests, royalties, real estate securities, tax shelter offerings, and similar investments.			
h. Exploration for oil, gas, and/or minerals.			
i. Preparation of contracts involving sale or consignment of farm products, raw materials or other personal property.			
j. Financing of any transaction by loan, sale and lease-back, lease-purchase or otherwise.			
k. Tax treatment of other items of personal income or payment of personal deductions.			
l. Administrative practices of tax agencies such as filing documents (other than annual tax returns, collection, penalty and interest assessments, etc.			
m. Estate planning.			
n. Administration of bankruptcy estate, or other estates, whether trust, guardianship, conservatorship or probate.			

ACTIVITY	FREQUENCY PER YEAR	APPROX. NO. OF HRS. PER YEAR	TOTAL NO. OF HRS. IN THE FIVE YEARS PRECEDING APPLICATION
o. Marital dissolution, division of property, or family support.			
p. Transfer of licensing of intangible rights such as patents, copyrights and franchises.			
q. Other -- specify below:			

**FOR ALL ACTIVITIES COMBINED, COMPUTE THE FOLLOWING:**

GRAND TOTAL OF NUMBER OF HOURS PER YEAR	
GRAND TOTAL OF NUMBER OF HOURS IN THE CURRENT CERTIFICATION PERIOD	



**TASK AND EXPERIENCE  
ATTACHMENT A-2 – Subspecialty Participation**

Applicant Name: \_\_\_\_\_ Bar Number: \_\_\_\_\_

**Within the five years immediately preceding submission of this application**, I have been involved in the following particular tax issues in my subspecialty: For each activity: (1) indicate annual frequency (e.g., once per year, 2-5 times, more than five times); (2) approximate the number of hours spent per year; (3) approximate the total number of hours spent during the five years or less immediately preceding this application; and (4) give brief but specific statements of the tax issues involved.

**Please state specifically the tax issues with which you have been concerned.** For example, it is much more helpful to say "treatment as a 'security' of a note given for property sold to a corporation at the time of its organization under Section 351" than to say "tax-free organization of a corporation under Section 351." It will be particularly helpful if you describe tax issues which have involved conferences with the Appellate Division of the Internal Revenue Service, a similar agency, or the courts.

**MAKE COPIES OF THIS ATTACHMENT AS NECESSARY TO PROVIDE ADDITIONAL INFORMATION**

<b>ACTIVITY:</b>		
FREQUENCY PER YEAR:	APPROX. NO. OF HRS PER YEAR:	TOTAL NO. OF HRS IN THE 5 YEARS OR LESS PRECEDING APPLICATION:
ISSUES INVOLVED:		

<b>ACTIVITY:</b>		
FREQUENCY PER YEAR:	APPROX. NO. OF HRS PER YEAR:	TOTAL NO. OF HRS IN THE 5 YEARS OR LESS PRECEDING APPLICATION:
ISSUES INVOLVED:		

ACTIVITY:		
FREQUENCY PER YEAR:	APPROX. NO. OF HRS PER YEAR:	TOTAL NO. OF HRS IN THE 5 YEARS OR LESS PRECEDING APPLICATION:
ISSUES INVOLVED:		

ACTIVITY:		
FREQUENCY PER YEAR:	APPROX. NO. OF HRS PER YEAR:	TOTAL NO. OF HRS IN THE 5 YEARS OR LESS PRECEDING APPLICATION:
ISSUES INVOLVED:		

ACTIVITY:		
FREQUENCY PER YEAR:	APPROX. NO. OF HRS PER YEAR:	TOTAL NO. OF HRS IN THE 5 YEARS OR LESS PRECEDING APPLICATION:
ISSUES INVOLVED:		

**FOR ALL ACTIVITIES COMBINED, COMPUTE THE FOLLOWING:**

GRAND TOTAL OF NUMBER OF HOURS PER YEAR	
GRAND TOTAL OF NUMBER OF HOURS IN THE CURRENT CERTIFICATION PERIOD	

**\*NEW EDUCATION REPORTING SCHEDULE  
ATTACHMENT B**

Applicant Name: \_\_\_\_\_ Bar Number: \_\_\_\_\_

**The Legal Specialist Education requirement is no longer reported in the recertification application.** Attorneys now report their Legal Specialist Education by submitting a Legal Specialization Education Compliance Card. The Compliance Card can be found online at [www.californiaspecialist.org](http://www.californiaspecialist.org) under the forms section.

Specialists are required to complete a total of 36-hours of approved education every three years. Compliance Groups and reporting deadlines are listed below:

- Compliance Group 1 (Last Name A-G at the time of Admission to the State Bar) 2/1/2019
- Compliance Group 2 (Last Name H-M at the time of Admission to the State Bar) 2/1/2021
- Compliance Group 3 (Last Name N-Z at the time of Admission to the State Bar) 2/1/2020

Some FAQs about this process:

**Does the education reporting period affect my recertification deadline?**

No. You will still be due to recertify every five (5) years. **Please do not submit a compliance card with your recertification application**, if you have already submitted a compliance card or if you are not due to report your Legal Specialist Education.

**How do I submit my Legal Specialist Education Compliance Card?**

Once you have completed and signed the Legal Specialist Education Compliance Card, you can submit it to the Department of Legal Specialization either via mail, fax or e-mail.

**Isn't reporting my Legal Specialist Education the same as reporting my MCLE compliance?**

No. Your Legal Specialist Education is reported on a compliance card, and your MCLE compliance is reported online on My State Bar Profile.

**What if I am certified in more than one specialty?**

During your compliance period, you will need to submit a Legal Specialization Education Compliance Card for each specialty. For example, if you are a dual specialist, you will have to submit a compliance card for each area of law in which you are a specialist.

**Can I submit my compliance card before my Compliance Group is due to report?**

No. Compliance cards will only be accepted for the Compliance Group due to report. Any other compliance cards sent to the Department of Legal Specialization will not be marked as received.

**How do I report my education if I was certified after they compliance group period?**

You will have a reduced and proportional educational requirement. You will have to report at least 1 hour for each month that you were certified. For example, if your compliance period is from February 1, 2016-January 31, 2019 and you were certified in September 2018, you would have to report at least 5 hours of legal specialist education.

**Do I need to send in my certificates of attendance?**

No. Please save them for one year after you report your education compliance in the event that you are audited.

*For more information, visit the MCLE Requirements for Certified Specialists page on [www.californiaspecialist.org](http://www.californiaspecialist.org) for full details, as well as potentially qualifying MCLE substitutions.*

**INDEPENDENT INQUIRY AND REVIEW  
ATTACHMENT C**

Applicant Name: \_\_\_\_\_ Bar Number: \_\_\_\_\_

Please submit the names of a minimum of three attorneys or judges who have had an opportunity to observe your work and who can attest to your proficiency in the practice of the specialty area under the laws applicable to the specialty in California.

To expedite your application, please include the following among your references if possible: opposing counsel, attorneys from other firms, and judges, commissioners or magistrates before whom you have appeared. References may include attorneys who are clients, partners, associates, employers or employees. Note, however, that references will be asked to disclose any such relationship.

References will be contacted by the State Bar of California via questionnaire. The information gathered shall be the property of the State Bar of California and shall not be revealed to you.

*Include each reference's California bar membership number to insure that reference forms are sent promptly and to the right individual. Bar numbers can be found online at [www.calbar.ca.gov](http://www.calbar.ca.gov) under Attorney Search. If the attorney does not have a California Bar number or is a judge, please provide a full address.*

NAME AND BAR NUMBER	ADDRESS
1.	
2.	
3.	
4.	
5.	
6.	



# CALIFORNIA BOARD OF LEGAL SPECIALIZATION OF THE STATE BAR OF CALIFORNIA

180 HOWARD STREET  
SAN FRANCISCO, CALIFORNIA 94105-1617  
TELEPHONE: (415) 538-2120  
FAX: (415) 538-2180  
E-MAIL: [legalspec@calbar.ca.gov](mailto:legalspec@calbar.ca.gov)  
WEBSITE: [www.californiaspecialist.org](http://www.californiaspecialist.org)

## Legal Specialization Recertification Application Credit Card Authorization Form

Attorney Name: \_\_\_\_\_ Bar Number: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_ E-mail Address: \_\_\_\_\_

DESCRIPTION	FEE
Legal Specialization Recertification Application Fee	\$350
Credit Card Payment Processing Fee* (2.25%)	\$7.88
<b>TOTAL</b>	<b>\$357.88</b>

*\*For credit card payments, a processing fee of 2.25% will be added to all charges. There is no processing fee associated with payments by check.*

This form may not be used to pay dues or other attorney fees; it only may be used to pay fees related to Legal Specialization. **Please print legibly.**

Credit Card Number: \_\_\_\_\_

Credit Card Security Code: \_\_\_\_\_ Expiration Date (Month/Year) \_\_\_\_\_

Credit Card Type:  Visa  MasterCard  Discover  American Express

Name on Card: \_\_\_\_\_

Signature of Card Holder: \_\_\_\_\_ Date: \_\_\_\_\_

*By my signature on this document, I/we hereby authorize The State Bar of California to charge my/our Visa, MasterCard, Discover, or American Express account for the amount listed in the 'Total' box above.*

### SUBMISSION INFORMATION

**MAIL TO:**  
The State Bar of California  
Department of Legal Specialization  
180 Howard Street  
San Francisco, CA 94105

OR

**FAX TO:**  
(415) 538-2180