The State Bar of California

DIVISION OF REGULATION

180 Howard Street, San Francisco, CA 94105

415-538-2120

LEGAL SPECIALIZATION 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. You can find your current certification term by going to Specialization Certifications after successfully logging into the Admissions Applicant Portal.

Have I included the correct fee?

A $359* 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 if any information provided is insufficient, 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 If you fail to correct the deficiency within 60 days from the date of the notice, the application shall be deemed withdrawn without a refund of the fee.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 nonconfidential information in order to show compliance with recertification requirements.

INSTRUCTIONS FOR SELECTED QUESTIONS AND ATTACHMENTS

APPLICATION FORM

Personal Information

Enter your official State Bar name and address of record. This is the information that appears in State Bar Licensee Records. Use the State Bar's Attorney Search to verify the information is current. If the information is not current, you must update your information pursuant to Business and Professions Code section 6002.1, through My State Bar Profile.

Please be aware that all correspondence will be sent to you at your official address of record registered in the Applicant Portal.

Discipline

Section 3.113 of the Rules provides that the California Board of Legal Specialization 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 nonattorney 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 State 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 you do not need to submit any education with this application. Your Legal Specialist Continuing Legal Education (LSCLE) is reported along with your MCLE Compliance Group, rather than as a part of this packet. For additional information regarding LSCLE reporting, please review the MCLE Requirements for Certified Specialists.

C. References

When listing a reference, please include the attorney's bar number. Use the Attorney Search to find an attorney(s) or judge's bar number.

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*?

SUBMISSION INFORMATION

Mail to:

The State Bar of California
Division of Regulation - Legal Specialization Unit
180 Howard Street
San Francisco, CA 94105

Fax to:

415-538-2180

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 http://www.calbar.ca.gov/.

- All California licensees already have an account on the Applicant Portal, which is separate from your login credentials for My State Bar Profile. You should not create or register a new applicant portal account. If you have any questions or need assistance logging in, please see our Applicant Portal FAQs or submit an inquiry using the Licensee Records and Compliance Inquiry Form.

**You may submit payment of the $359 processing fee via check or credit card.*

All unsuccessful payments will be assessed an administrative fee equal to the amount charged by the State Bar's banking institution or $20, whichever is greater.

For credit card payments, a processing fee of 2.5 percent will be added to all charges. There is no processing fee associated with payments by check.

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APPLICATION FOR RECERTIFICATION
Taxation Law Certified Specialist

Filing Fee - $359*

**You may submit payment via check or credit card.*
Note the recertification fee is separate from your Legal Specialization Program Annual Fee.

PERSONAL INFORMATION

Name: _____ Bar Number: _____

Phone: _____

Address: _____

City: _____ State: _____ Zip: _____

It is your responsibility to inform the Legal Specialization Unit in the Division of Regulation of any address changes. All correspondence will be sent to the current information on file in the Admissions Applicant Portal. **We will update your email to the email provided below.** However, you may also change your address, email and/or telephone number on your own by logging into the Admissions Applicant Portal and updating your profile.

NOTE: The Applicant Portal is separate from your My State Bar Profile, and requires different login credentials. You should not create or register a new account. If you need assistance logging in, please see our Applicant Portal FAQs or submit an inquiry using the Licensee Records and Compliance Inquiry Form.

Email Address: _____

RECERTIFICATION ELIGIBILITY

At the time of applying for recertifying, I am an active licensee of the State Bar of California.

☐ Yes ☐ No **IF NO, STOP HERE. YOU ARE NOT ELIGIBLE TO APPLY.**

PRACTICE REQUIREMENT

I have been engaged in the practice of taxation law for at least 25 percent of the time spent in my occupational endeavors during the previous five years

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

EMPLOYMENT HISTORY

Add any new employment information that has changed since your most recent application. **ATTACH SEPARATE SHEETS IF NECESSARY.**

☐ Check here if additional sheets are attached.

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

DISCIPLINE

Within the five years immediately preceding submission of this application:

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?	☐ Yes	☐ No
Do you have any discipline charges pending as described above?	☐ Yes	☐ No
Did you have any felony convictions?	☐ Yes	☐ No
Did you resign from any bar, court or body before whom you appear?	☐ Yes	☐ No
Were there three or more judgments of professional negligence against you? (If yes, please attach the relevant documents.)	☐ Yes	☐ No
Were any sanctions, other than discovery sanctions, entered against you by any court or body before whom you appear?	☐ Yes	☐ No
Were any findings of contempt been made against you by any court or body before whom you appear?	☐ Yes	☐ No

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.

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 by them 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 clergyperson 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, as described in the Rules of the State Bar, Appendix A: Schedule of Charges and Deadlines.

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: _____

Print Name: _____

Signature: _____

TAXATION LAW RECERTIFICATION
Attachment A – Task and Experience Requirement

Applicant Name: _____ Bar Number: _____

The State Bar of California Board of Legal Specialization 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.

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): **Provide brief description or list below AND complete Attachment A-2 to provide more detailed information.**

_____

_____

_____

OTHER EXPERIENCE

If you are unable to meet any part of the requirement above, you must submit other experience demonstrating substantial compliance with the requirements. Please describe the nature of your practice. Include detailed information regarding your experience as it relates to the foregoing requirements.

☐ I am submitting alternative or additional forms of taxation practice for consideration in fulfilling the requirements of substantial involvement. **ATTACH SEPARATE SHEET**

TAXATION LAW RECERTIFICATION
Attachment A-1 – Broad Taxation Practice

Applicant Name: _____ Bar Number: _____

Within the five years immediately preceding submission of this application, I have been substantially involved in the practice of taxation law as demonstrated by the performance of the tasks listed below.

To supplement this information, attach a narrative statement of the significant tax matters you have handled during the past five years. 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.**

For each activity listed below:

- *indicate annual frequency (e.g., once a year, five times, 10-20 times)*
- *approximate the number of hours spent annually*
- *approximate the total number of hours spent during the five years immediately preceding this application*

Within the five years immediately preceding submission of this application, I engaged in the following taxation law activities:

ACTIVITY	ANNUAL FREQUENCY	APPROX. NO. OF HRS. ANNUALLY	TOTAL NO. OF HRS. IN THE 5 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.			

ACTIVITY	ANNUAL FREQUENCY	APPROX. NO. OF HRS. ANNUALLY	TOTAL NO. OF HRS. IN THE 5 YEARS PRECEDING APPLICATION
7. Participation in preparation of tax ruling requests.			
8. 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 nonqualified 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.			

ACTIVITY	ANNUAL FREQUENCY	APPROX. NO. OF HRS. ANNUALLY	TOTAL NO. OF HRS. IN THE 5 YEARS PRECEDING APPLICATION
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.			
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:			
GRAND TOTAL			

TAXATION LAW RECERTIFICATION
Attachment A-2 – Subspecialty Participation

Applicant Name: _____ Bar Number: _____

Within the five years immediately preceding submission of this application, I have been substantially involved in the practice of taxation law as demonstrated by the performance of the tasks listed below.

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.

For each activity listed below:

- *indicate annual frequency (e.g., once a year, five times, 10-20 times)*
- *approximate the number of hours spent annually*
- *approximate the total number of hours spent during the five years immediately preceding this application*
- *give brief but specific statements of the tax issues involved*

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

Within the five years immediately preceding submission of this application, I engaged in the following taxation law activities:

ACTIVITY: _____

FREQUENCY PER YEAR:	
APPROXIMATE NO. OF HOURS ANNUALLY:	
TOTAL NO. OF HRS IN THE FIVE YEARS OR LESS PRECEDING APPLICATION:	
ISSUES INVOLVED	

ACTIVITY: _____

FREQUENCY PER YEAR:	
APPROXIMATE NO. OF HOURS ANNUALLY:	
TOTAL NO. OF HRS IN THE FIVE YEARS OR LESS PRECEDING APPLICATION:	
ISSUES INVOLVED	

ACTIVITY: _____

FREQUENCY PER YEAR:	
APPROXIMATE NO. OF HOURS ANNUALLY:	
TOTAL NO. OF HRS IN THE FIVE YEARS OR LESS PRECEDING APPLICATION:	
ISSUES INVOLVED	

ACTIVITY: _____

FREQUENCY PER YEAR:	
APPROXIMATE NO. OF HOURS ANNUALLY:	
TOTAL NO. OF HRS IN THE FIVE YEARS OR LESS PRECEDING APPLICATION:	
ISSUES INVOLVED	

ACTIVITY: _____

FREQUENCY PER YEAR:	
APPROXIMATE NO. OF HOURS ANNUALLY:	
TOTAL NO. OF HRS IN THE FIVE YEARS OR LESS PRECEDING APPLICATION:	
ISSUES INVOLVED	

FOR ALL ACTIVITIES COMBINED, COMPUTE THE FOLLOWING:

GRAND TOTAL OF NUMBER OF HOURS ANNUALLY	
GRAND TOTAL OF NUMBER OF HOURS IN THE FIVE YEARS OR LESS IMMEDIATELY PRECEDING APPLICATION	

LEGAL SPECIALIST CONTINUING LEGAL EDUCATION REQUIREMENT FOR RECERTIFICATION
Attachment B – Legal Specialist Continuing Legal Education (LSCLE) Compliance Reporting Schedule

Applicant Name: _____ Bar Number: _____

LSCLE Compliance Reporting Schedule

Legal Specialist Continuing Legal Education is no longer reported in the recertification application. Specialists must report their LSCLE Compliance on the same three-year schedule as their general MCLE Compliance.

For additional information regarding LSCLE reporting, please review the MCLE Requirements for Certified Specialists page of the State Bar website.

REFERENCE REQUIREMENT FOR RECERTIFICATION
Attachment C – Independent Inquiry and Review

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 electronic 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 number to ensure that reference forms are sent promptly and to the right individual. Bar numbers can be found online at www.calbar.ca.gov under Attorney Search. If the reference does not have a California Bar number, is a judge, or licensed in another state, please provide a full address.

NAME AND BAR NUMBER	ADDRESS
1.	
2.	
3.	
4.	
5.	
6.	
7.	

LEGAL SPECIALIZATION APPLICATION
Payment Authorization Form

State Bar Number: _____

Applicant's Full Name: _____

Mailing Address: _____

Telephone: _____ Email: _____

DESCRIPTION	FEE
☐ Legal Specialization Post-Examination Application for Initial Certification Fee	$308
☐ Legal Specialization Application for Recertification Fee	$359

TOTAL* _____

**For credit card payments, a processing fee of 2.5 percent will be added to all charges. There is no processing fee associated with payments by check.*

All unsuccessful payments will be assessed an administrative fee equal to the amount charged by the State Bar's banking institution or $20, whichever is greater.

This form may not be used to pay dues or other licensee fees; it may only be used to pay fees associated to the Legal Specialization program. **Please print legibly.**

☐ **Personal/Cashier's Check or Money Order**
*(Make checks payable to **The State Bar of California**)*

☐ **Credit Card**

Credit Card Number: _____

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

Credit Card Type: ☐ American Express ☐ Discover ☐ MasterCard ☐ Visa

Name on Card: _____

Signature of Card Holder: _____ Date: _____

By my signature on this document, I/we authorize the State Bar of California to charge my/our credit card account for the amount listed in the 'Total' box above.