

The Standards must be read in conjunction with the Rules Governing the State Bar of California Program for Certifying Legal Specialists, which govern the Program requirements.

## THE STANDARDS FOR CERTIFICATION AND RECERTIFICATION IN TAXATION LAW

(last revised effective 1/1/03)  
(Amended by the Board of Governors May 16, 2008.)

### 1.0 DEFINITION

The practice of taxation law encompasses practice within the field of law involving the Internal Revenue Code and other federal, state and local tax statutes and interpretive material in connection with matters in which issues of taxation are significant.

### 2.0 TASK REQUIREMENT FOR CERTIFICATION

2.1 An applicant must demonstrate that within the five ~~(5)~~ years immediately preceding ~~the initial submission of~~ the written application, he or she has been substantially involved in the practice of taxation law, which shall include handling matters in one or more of the following areas:

- 2.1.1 Individual Income Tax;
- 2.1.2 Corporate Income Tax;
- 2.1.3 Partnership Income Tax;
- 2.1.4 Real Estate Income Tax;
- 2.1.5 Tax Procedures;
- 2.1.6 Compensation and Benefit Tax;
- 2.1.7 California Taxes;
- 2.1.8 Estate and Gift Tax and Estate Planning;
- 2.1.9 Tax Exempt Organizations; and
- 2.1.10 International Tax.

2.2 A prima facie showing of substantial involvement in the ~~area~~ practice of taxation law is made by performance of the following activities:

- 2.2.1 Principal author of not less than ~~ten (10)~~ written tax opinions, memoranda, advice letters to clients or similar documents concerning substantive tax issues;

2.2.2 Active participation in not less than five ~~(5)~~ administrative tax examinations, ruling requests, determination letters or similar matters; and

2.2.3 Active participation in not less than five ~~(5)~~ tax litigation proceedings at any level, including appearances before the Appeals division of the IRS or state or local tax agency or revenue authority.

### **3.0 EDUCATIONAL REQUIREMENT FOR CERTIFICATION**

An applicant must show that, within the three ~~(3)~~ years immediately preceding the application for certification, he or she has completed not less than ~~forty-five (45)~~ hours of educational activities specifically approved for taxation law. Such education shall be in at least four ~~(4)~~ of the areas of taxation law specified below, with no fewer than four ~~(4)~~ hours in any of the four ~~(4)~~ areas, nor more than ~~twenty (20)~~ hours in any one area, or by receiving, within the five ~~(5)~~ years immediately preceding application, an LL.M. degree in taxation law from a law school accredited by the American Bar Association or a degree determined to be equivalent by the Advisory Commission:

- 3.1 Individual Income Tax - Federal and California tax law relating to individual business tax matters including forms of business entities, real estate and other investments; and federal and California tax law relating to individual personal taxes, including family matters and foreign tax matters;
- 3.2 Corporate Income Tax - Federal and California tax law relating to the formation, operation, reorganization and liquidation of corporations, and the tax status of particular kinds of corporate entities;
- 3.3 Partnership Income Tax - Federal and California tax law relating to the formation, operation, reorganization and liquidation of partnerships and the tax status of particular kinds of partnership entities;
- 3.4 Real Estate Income Tax - Federal and California tax law relating to the acquisition, development, operation and disposition of real estate;
- 3.5 Tax Procedures - Federal and California income, estate and gift tax law relating to the preparation of returns, elections, audits, appeals, and litigation in civil and criminal matters;
- 3.6 Compensation and Benefits Tax - Federal and California income, estate and gift tax law relating to employee compensation, including stock options and other payments in kind; employee benefit plans, including ERISA and other qualified and nonqualified retirement and fringe benefit matters;
- 3.7 California Taxes - California personal and corporate income, property, sales and use and other local taxes;
- 3.8 Estate, Gift Tax and Estate Planning - Federal and California tax law relating to disposition of property including estate planning;
- 3.9 Tax Exempt Organizations - Federal and California tax law relating to tax exempt organizations;
- 3.10 Current Developments - Federal and California income, estate and gift tax law relating to current developments in any of the other areas of the tax law curriculum, of the kind covered by annual tax seminars, institutes and similar programs;
- 3.11 International Tax - Federal and California tax law relating to the taxation of non-resident aliens, foreign entities and foreign related transactions; and
- 3.12 Ethics of Tax Practice - Courses covering the ethical considerations of tax practice, including tax opinions, Circular 230, conflicts of interest, penalties and related matters.

#### **4.0 TASK REQUIREMENT FOR RECERTIFICATION**

An applicant for recertification must show that during the current five ~~(5)~~ year certification period he or she has been substantially involved in the practice of taxation law. Such showing shall be made by compliance with the requirements set forth in section 2.0 or, at the discretion of the Commission, by sworn statement that the applicant has been involved in the practice of taxation law substantially to the same extent as described in the application for original certification.

#### **5.0 EDUCATIONAL REQUIREMENT FOR RECERTIFICATION**

An applicant for recertification must show that, during the current five ~~(5)~~ year certification period, he or she has completed not less than ~~sixty (60)~~ hours of educational activities specifically approved for taxation law specialists, or by receiving, within the five ~~(5)~~ years immediately preceding application, an LL.M. degree in taxation law from a law school accredited by the American Bar Association or a degree determined to be equivalent by the Advisory Commission.