



**The Supreme Court of South Carolina**  
COMMISSION ON CONTINUING LEGAL EDUCATION AND SPECIALIZATION

**TAXATION LAW SPECIALIZATION ADVISORY BOARD**

**APPLICATION FOR RECERTIFICATION**

**IN**

**TAXATION LAW**

I hereby apply for RECERTIFICATION as a TAXATION LAW SPECIALIST pursuant to Supreme Court of South Carolina Rule 408, Commission Regulations and Taxation Law Specialization Advisory Board Standards and Procedures.

I. GENERAL INFORMATION

Name: \_\_\_\_\_

Firm Name: \_\_\_\_\_

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

\_\_\_\_\_

Telephone:

Office: \_\_\_\_\_ Home: \_\_\_\_\_

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

\_\_\_\_\_

Name to appear on your certificate: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Do you wish notice of your certification to be provided to your home-town newspaper?

Yes \_\_\_\_\_ No \_\_\_\_\_ If **YES**, please provide the name of that paper and the city in which it is published: \_\_\_\_\_

II. EDUCATION/BAR MEMBERSHIP/CERTIFICATION

A. Colleges and Law Schools Attended: From/To Degree

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B. Date admitted to South Carolina Bar \_\_\_\_\_

C. Are you licensed to practice in other states?  
Yes \_\_\_ No \_\_\_ If **YES**, indicate state(s) and when admitted:

State: _____	Admitted: _____
_____	_____
_____	_____

D. Are you an active member in good standing of the South Carolina Bar and all other Bars of which you are a member?  
Yes \_\_\_\_\_ No \_\_\_\_\_ If **NO**, explain below (attach additional sheets if necessary):

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E. I was last certified as a specialist in Taxation Law on: \_\_\_\_\_

F. Are you designated or certified as a specialist in Taxation Law by any certifying authority other than the Supreme Court of South Carolina?  
Yes \_\_\_ No \_\_\_\_\_. If **YES**, indicate when, where, and by what organization you were certified.

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G. Are you certified or designated a specialist in any specialty field other than Taxation Law?

Yes \_\_\_\_\_ No \_\_\_\_\_ If **YES**, indicate the specialty field, when and where certified, the organization issuing your certification/ designation, and the percentage of your involvement in that specialty (attach additional sheets if necessary).

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H. Have you ever applied for and been denied certification or recertification by any organization?

Yes \_\_\_\_\_ No \_\_\_\_\_. If **YES**, indicate the organization that denied you certification or recertification and the circumstances surrounding the denial (attach additional sheets if necessary).

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III. PRACTICE OF TAXATION LAW

A. During the five years since my original or most recent recertification, I have been substantially involved in the practice of Taxation Law (as defined in the Board's S&Ps).

Yes \_\_\_\_\_ No \_\_\_\_\_.

B. Since my original or most recent recertification, the nature of my practice has not changed substantially and the percentage of my time devoted to Taxation Law, as shown in my original or most recent application for recertification as a Taxation Law Specialist (which I have reviewed) is substantially the same.

Yes \_\_\_\_\_ No \_\_\_\_\_. (An affirmative answer relieves the applicant for recertification of the necessity to complete Section IV and Enclosure 1.) If an applicant for recertification answers **NO**, Section IV and Enclosure 1 must be completed in its entirety.



C. Did any of the years of practice indicated above include practice on a "part-time" basis?

Yes \_\_\_\_\_ No \_\_\_\_\_ If **YES**, indicate the years' practice that were part-time and the percentage of time devoted to practice during such years and describe briefly the balance of your activity during those periods of part-time practice. (Legal work is considered to be full-time if substantially all of the applicant's professional activity is devoted thereto with only insubstantial time devoted to another occupation or profession (attach separate sheets if necessary)).

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D. Are you engaged in any business other than the practice of law?

Yes \_\_\_ No \_\_\_.

Are you licensed to engage in another business such as insurance, real estate, CPA, etc., regardless of whether you actively engage in the business covered by such license?

Yes \_\_\_\_\_ No \_\_\_\_\_. If you answer **YES** to either of these questions, indicate the nature of any such businesses and licenses currently held by you that authorize you to engage in any business other than the practice of law. Also describe any such licenses held by any of your employees if such licenses relate to their employment by you (attach additional sheets if necessary).

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IV. SUBSTANTIAL INVOLVEMENT IN TAXATION LAW (See § II B, Standards & Procedures)

A. I have devoted the following percentages of my time to handling matters in which issues of Taxation Law were significant within each of the five (5) calendar years immediately preceding the date of this application.

<u>YEAR</u>	<u>PERCENTAGE</u>
1. _____	_____ %
2. _____	_____ %
3. _____	_____ %
4. _____	_____ %
5. _____	_____ %

B. Describe how you determined the percentage of your time devoted to Taxation Law during the five (5) years indicated in § IV A, above. (Attach additional sheets if necessary.)

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C. Please describe in narrative fashion the nature of that portion of your practice over the past five (5) years, listed in §IV A, above, as being substantially involved in the practice of Taxation Law. Indicate the type of clients you represent and if you engage in a group practice, include a description of the size of the firm in which you practice and the principal areas of practice by other lawyers in the firm. (Attach additional sheets if necessary.)

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D. Was any of the involvement in Taxation Law reported in this section during employment in government service?

Yes \_\_\_\_\_ No \_\_\_\_\_ If **YES**, give full information about your involvement in Taxation Law while so employed. (Attach additional sheets if needed.)

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E. Was any of the involvement in Taxation Law reported in this section teaching law courses?

Yes \_\_\_\_\_ No \_\_\_\_\_. If **YES**, give a description of the course(s) the institution, and the credited hours.

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F. If any explanation would be helpful in analyzing the number of Taxation Law matters reported in this section, give that explanation here (attach additional sheets if needed.)

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V. RECORD OF DISCIPLINE

A. Have you ever been disciplined or suspended by the Bar of any state or other body authorized to impose professional discipline or suspension? Yes \_\_\_\_ No \_\_\_\_ If **YES**, list all instances of discipline to include (1) title of the disciplinary action, (2) action number, (3) nature of the charge, (4) nature of sanction, (5) date sanction was imposed, and (6) date sanction was terminated. A failure to report a record of discipline and/or suspension may constitute grounds for denial of an application or for revocation of a certificate. (Attach separate sheets if necessary).

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B. Regardless of when the event(s) to which the claims relate may have occurred, have any malpractice claims been paid by you or anyone on your behalf since your most recent certification or recertification?  
Yes \_\_\_\_\_ No \_\_\_\_\_.

Are there any such claims or complaints now pending against you?  
Yes \_\_\_\_\_ No \_\_\_\_\_. If you answer **YES** to either question, disclose all pertinent matters relating to such claims or complaints and enclose with your application copies of all pleadings and other appropriate documents pertaining thereto (attach additional sheets if necessary).

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C. Since your original or most recent certification, have you ever been convicted, given probation, or fined for a crime (excluding minor traffic offenses), whether resulting from a guilty plea, nolo contendere or from a verdict after trial, or otherwise, regardless of the pendency of an appeal? Yes \_\_\_\_\_ No \_\_\_\_\_. If **YES**, give full details (attach additional sheets if necessary).

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D. Have you filed state and federal tax returns for all past years, including the most recently ended calendar year (or fiscal year if appropriate) and are you currently in good standing with the State Department of Revenue and the IRS? Yes \_\_\_\_\_ No \_\_\_\_\_. If **NO**, explain fully (attach additional sheets if necessary).

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VI. CONTINUING LEGAL EDUCATION

\_\_\_\_\_ See Reports Filed in Previous Five (5) Years with the Commission on CLE & Specialization.

In addition, the following courses have been attended since filing the last Report of Compliance with the Commission on CLE & Specialization.

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VII. PEER REVIEW (see § II K, Standards & Procedures)

I submit the names, addresses and telephone numbers of five (5) lawyers, at least two (2) of whom are currently certified as specialists in Taxation Law, who may be contacted to attest to my competence in Taxation Law. (References may not include a partner, associate, employer, member of the Taxation Law Specialization Advisory Board or Commission on Continuing Legal Education and Specialization.)

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VIII. UNDERSTANDINGS AND DECLARATIONS

A. I have read the Standards and Procedures for Certification, Recertification and Decertification promulgated by the Taxation Law Specialization Advisory Board, Supreme Court of South Carolina Rule 408 and Commission Regulations and I certify that I believe I am fully qualified for and know of no reason why I should not be entitled to recertification.

Yes \_\_\_\_\_ No \_\_\_\_\_

B. I agree to abide by the Standards and Procedures for Certification, Recertification and Decertification promulgated by the Taxation Law Specialization Advisory Board, Supreme Court of South Carolina Rule 408 and Commission on Continuing Legal Education and Specialization Regulations, as amended from time to time.

Yes \_\_\_\_\_ No \_\_\_\_\_

C. I agree to pay all fees required by the Taxation Law Specialization Advisory Board and the Commission on Continuing Legal Education and Specialization when due.

Yes \_\_\_\_\_ No \_\_\_\_\_

I understand that an application fee (**currently \$150.00**) must accompany this application, that a recertification fee (**currently \$150.00**) must be paid upon notice of my recertification, and that I must pay an annual filing fee (**currently \$100.00**) when I file my report of compliance with the CLE requirements of the Taxation Law Specialty.

Yes\_\_\_\_\_No\_\_\_\_\_

D. I agree that I shall surrender any certificate held by me upon revocation or resignation of my recertification or upon my failure for any reason to recertify.

Yes\_\_\_\_\_No\_\_\_\_\_

E. I agree to submit to an oral interview/examination before the Taxation Law Specialization Advisory Board, any of its individual members, or any authorized representatives of the Board for the purpose of testing whether my knowledge, proficiency, competency, and experience in Taxation Law warrants my recertification.

Yes\_\_\_\_\_No\_\_\_\_\_

F. I agree to notify the Taxation Law Specialization Advisory Board if I cease to practice law or to be substantially involved in the practice of Taxation Law.

Yes\_\_\_\_\_No\_\_\_\_\_

G. I agree to supply all relevant documents, records, or other information that may be requested from me in the investigation of this application.

Yes\_\_\_\_\_No\_\_\_\_\_

H. I certify that I am covered by malpractice insurance.

Yes\_\_\_\_\_No\_\_\_\_\_. If **YES**, indicate your coverage \_\_\_\_\_ and deductible \_\_\_\_\_.

I. In making and filing this application for recertification, I authorize all persons, firms, officers, corporations, associations, organizations, state or federal agencies, and institutions to furnish to the Commission, Taxation Law Specialization Advisory Board, or any of their authorized representatives, all documents, records or other information that may be requested in the

investigation of this application, specifically including the records of grievances in possession of any grievance committee or commission. As provided in Rule 12(c)(3) of Rule 413, SCACR, I hereby expressly authorize and permit the disclosure of disciplinary information by The Supreme Court of South Carolina, the Commission on Lawyer Conduct, the Commission on Judicial Conduct, the Office of Disciplinary Counsel, the Office of the Attorney General of South Carolina, and similar federal entities. I further agree and understand that all information received by the Commission or Taxation Law Specialization Advisory Board may be treated confidentially by the Commission or Board and I specifically waive any right to review any and all Statements of References made to the Commission or Board which become a part of my official file.

\_\_\_\_\_  
Signature of Applicant

State of South Carolina

County of \_\_\_\_\_

I, \_\_\_\_\_, being duly sworn, state that I have read the foregoing application for recertification and its attached exhibits, if any, and have made each statement and representation therein and answered each question therein fully and frankly and without concealment or reservation, and such questions and answers are, within my personal knowledge, true and complete.

\_\_\_\_\_  
Signature of Applicant

SUBSCRIBED and SWORN to before me on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_(SEAL)

Notary Public for: \_\_\_\_\_

My Commission expires: \_\_\_\_\_

## ENCLOSURE 1

### SUBSTANTIAL INVOLVEMENT QUESTIONNAIRE FOR TAXATION LAW SPECIALISTS

The questions below concern the last five (5) years of your law practice or such shorter period as may be permitted under Board Standard 6C. The questions are intended to give the Board a general idea of your practice, both tax and non-tax, and the questions should be answered concisely, but with sufficient details so that the Board can objectively verify whether you are substantially involved in the practice of tax law.

The questions calling for the amount of time devoted to certain areas of practice may be answered with approximate numbers. A review of your time records and/or files may be helpful.

The questions calling for narrative answers should be answered by attaching additional pages to this questionnaire.

1. If a substantial part of your time devoted to tax law during the last five (5) years does not involve "the practice of" law, e.g., government service, teaching, practice of another profession or special educational experience such as obtaining an LL.M. degree, describe the activity, the number of years devoted to it (partially or entirely) and the amount of time devoted to it each year. See Board Standards 6C and 6D(4)(a) and (b). Please explain (in a page or two, at most) why you believe the Board should grant a waiver in your case. Give both the facts of your case and your interpretation of the standards that authorize the waiver.
2. What percentage of your time is devoted to:
  - (a) matters which are entirely or almost entirely tax matters? \_\_\_\_\_%
  - (b) matters which are entirely or almost entirely non-tax? \_\_\_\_\_%
  - (c) matters which are a mixture of tax and non-tax? \_\_\_\_\_%
3. For the portion of your practice devoted to matters which are entirely or almost entirely tax matters, describe (in a page or two, at most) the major tax areas in which you practice, the type of work and tasks which you perform, and the percentage of your time devoted to each area. If you like, you may use the attached list as a checklist or source of reminders, and you may indicate the percentage of your time devoted to each item on the list or the average number of times per year that you perform certain tasks on the list, but the list is not intended to suggest that you must have a diverse tax practice covering a large number of items on the list or that you must have performed some minimum number of certain tasks.

4. Taking the mixed (tax and non-tax) matters (2(c) above) as a group, what percentage of your time spent on these matters is devoted to taxation? \_\_\_\_\_%
5. List:
  - (a) the main areas of practice in which you work on mixed (tax and non-tax) matters (e.g. estate planning and administration, corporate transactions, tax shelter syndications, real estate transactions, divorce settlements):
  - (b) the percentage of your time spent on each area, and (c) the fraction of the time spent on each, and (d) the fraction of the time spent on each area which is devoted to tax questions.
6. Describe (in a page or two, at most) the more common sorts of tax questions comprising 5(d) above and your work in connection with those questions.

Attachment: List of Tax Areas and Tasks

## List of Tax Areas and Tasks

1. Preparing income tax returns.
2. Representing clients in civil tax audits, administrative appeals, and litigation.
3. Representing clients in criminal tax investigations, proceedings, and litigation.
4. Seeking advance rulings from federal or state tax authorities.
5. Tax planning in connection with
  - (a) partnerships
  - (b) corporations -- formation, dissolution, stock redemptions, operation, reorganization, acquisitions
  - (c) real estate transactions -- investments, syndications, development, leasing, sales, tax-free exchanges
  - (d) tax-exempt organizations
  - (e) employee compensation (other than qualified retirement plans) including fringe benefits
  - (f) divorce
  - (g) estates and trusts (income tax planning).
6. Qualified retirement plans -- advising clients on design of plans, drafting plans, obtaining tax qualification.
7. Estate planning -- preparing wills and trust agreements, estate and gift tax returns, advising clients concerning life insurance, gifts, retirement plan benefits, buy-sell agreements.
8. Tax shelters -- representing promoters, preparing offering documents or tax opinions, advising investors.
9. State and local taxation -- income taxation, sales tax, property tax, etc.