

TEXAS BOARD OF LEGAL SPECIALIZATION

STANDARDS FOR ATTORNEY CERTIFICATION

PART II

SPECIFIC AREA REQUIREMENTS

These are specific requirements that apply the specialty area listed below. The specific requirements include the definitions, substantial involvement, reference, and other certification and recertification requirements for the specialty area. You will also need to refer to the Standards for Attorney Certification, Part I – General Requirements for requirements that apply to all specialty areas.

SECTION IX

TAX LAW

(Area ID: TX / Year Started: 1983)

- A. **DEFINITION.** Tax law is the practice 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 factors. The practice of tax law includes, but is not limited to,
- consultations with clients and the giving of advice regarding the tax consequences of proposed, completed and ongoing transactions;
 - the giving of advice regarding the reporting of transactions and other matters of taxing authorities;
 - practice before the Internal Revenue Service and other taxing authorities with respect to proposed, completed and ongoing transactions and other matters; and
 - the administrative appeal and litigation of tax issues.

The practice of tax law may involve special emphasis in subspecialties such as income, estate or gift tax law, international tax law, business associations tax law, oil and gas tax law, employee benefits tax law, and criminal tax law, but applicant must demonstrate a broad-based knowledge of the area of tax law.

- B. **SUBSTANTIAL INVOLVEMENT.** Applicant must show substantial involvement and special competence in tax law practice by providing such information as may be required by TBLS.
1. **Certification.**
 - a. **Percentage of Practice Requirement.** Applicant must have devoted a minimum of 35% of his or her time practicing tax law during each of any 5 of the 7 years immediately preceding application as defined in Section IX, A of the Specific Area Requirements for Tax Law.
 - b. **Task Requirements.** Applicant must provide information as required by TBLS concerning specific tasks he or she has performed in tax law. In evaluating experience, TBLS may take into consideration the nature, complexity, and duration of the tasks handled by applicant.
 - (1) Applicant must provide the number of matters or transactions in the following categories that he or she has handled during any 5 of the 7 years immediately preceding application:
 - (a) Real estate transactions,
 - (b) Corporate formations, liquidations and reorganizations,
 - (c) Corporate merger and acquisition,
 - (d) Corporate security offerings (debt or equity),

- (e) Partnership formation and syndication,
 - (f) Preparation of employee benefit plans,
 - (g) Contested tax proceedings (including audits and investigations),
 - (h) Litigated proceedings (state or federal court),
 - (i) Ruling and determination requests,
 - (j) Preparation of tax returns (income, estate, gift and state),
 - (k) Oil and gas transactions,
 - (l) Formulation of estate plans,
 - (m) Formation of exempt organizations, and
 - (n) Other tax law matters or transactions.
- (2) Applicant must provide a description of that portion of his or her practice over the past 7 years that indicates substantial involvement in the practice of tax law. Include in the description: (i) the types of matters in which tax law issues were significant (*e.g., real estate, oil and gas, corporate, partnerships, individual tax planning, international, estate planning, employee benefits, excise or state*); (ii) individual role in such matters; (iii) the types of clients represented; (iv) employment in government service; and (v) teaching tax law courses.
2. **Recertification.** Applicant must have devoted a minimum of 35% of his or her time practicing tax law during each year of the 5 year period of certification as defined in Section IX, A of the Specific Area Requirements for Tax Law except as provided for in Part I—General Requirements, Section VI, C,1(b).
- C. **REFERENCE REQUIREMENTS.** Applicant must submit a minimum of 5 names and addresses of persons to be contacted as references to attest to his or her competence in tax law. These persons must be substantially involved in tax law, and be familiar with applicant's tax law practice.
- 1. **Certification.** Applicant must submit names of persons with whom he or she has had dealings involving tax law matters within the 3 years immediately preceding application.
 - 2. **Recertification.** Applicant must submit names of persons with whom he or she has had dealings involving tax law matters since certification or the most recent recertification.
 - 3. **Reference Types.** Applicant must submit the names of 5 individuals who are familiar with his or her tax law practice.