

**NOTICE:**

**APPLICATIONS FOR  
ORIGINAL CERTIFICATION  
MUST BE SUBMITTED TO THE  
COMMISSION ON CLE &  
SPECIALIZATION  
NO LATER THAN MAY 31<sup>ST</sup>**



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

TAXATION LAW SPECIALIZATION ADVISORY BOARD

APPLICATION FOR CERTIFICATION

IN

TAXATION LAW

I hereby apply for certification 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. Are you presently certified as a specialist in Taxation law?  
Yes \_\_\_\_ No \_\_\_\_ If **YES**, indicate when, where and by what organization you were certified:

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F. 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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G. 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. I have been engaged in the actual practice of law on a full-time basis (as defined in §II A, Standards and Procedures for Certification, Recertification, and Decertification in Taxation Law) for a period of at least five (5) years. Yes \_\_\_\_\_ No \_\_\_\_\_. (If your answer to this question is **NO**, but you have practiced law for a minimum of three (3) years and are seeking a waiver of portions of the practice time requirements, indicate that fact below and attach to this application a factual statement of why you believe a waiver is appropriate.):

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B. Name and address of present firm, partnership, professional corporation, etc.:

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C. How long have you been a member of, employed by or associated with the firm, etc., indicated in § III B above?

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D. During the past five (5) years, have you been a member of, employed by, or associated with any firms, etc., other than the one indicated in § III B above? Yes \_\_\_\_ No \_\_\_\_\_. If **YES**, indicate name(s), address(es) and date(s) of such membership, employment, or association. (Attach additional sheets if necessary.)

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E. 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. (Attach separate sheets if necessary.)

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F. 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 C 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 nature of the work you do by completing Enclosure 1. See Enclosure 2 for a list of tax areas and tasks.) 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 and types of taxation law matters reported in this section or on Enclosure 1, 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. Have any malpractice claims been paid by you or anyone on your behalf or are there any such claims or complaints now pending against you?  
Yes \_\_\_\_ No \_\_\_\_\_. If **YES**, disclose all pertinent matters relating to such claims or complaints. (Attach additional sheets if necessary.)

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C. 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 dependency of an appeal?  
Yes \_\_\_\_ No \_\_\_\_\_. If **YES**, give full details. (Attach additional sheets if necessary.)

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D. Have you filed all state and federal income tax returns 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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E. Have you ever failed to file your taxes (federal or state) by the due date (to include extensions)? If so, please list dates and any penalties you may have been assessed for failure to file your taxes.

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VI. CONTINUING LEGAL EDUCATION

List the courses you have attended and other CLE involvement during the past five (5) years (name of course; sponsor; subject matter; hours attended; and date and location of the course). (Attach additional sheets if necessary.)

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

I submit the names, addresses and telephone numbers of five (5) lawyers, who may be contacted to attest to my competence in taxation law. At least two of the references must be lawyers who are currently certified as specialists in taxation law and 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 on Mandatory Continuing Legal Education and I certify that I believe I am fully qualified for and know of no reason why I should not be entitled to certification.

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 on Mandatory Continuing Legal Education, 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 certification fee (**currently \$150.00**) must be paid upon notice of my certification, 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 certification 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 certification.  
Yes \_\_\_\_\_ No \_\_\_\_\_
- F. I agree to submit to a written examination to test my competence and qualifications for certification (unless a waiver of the examination is approved by the Board pursuant to its Standards and Procedures). I understand that I must make a passing score, as determined by the Taxation Law Specialization Advisory Board, and that I must complete the examination within two (2) years of the date of this application and that the examination will be given at a time and place specified by the Board.  
Yes \_\_\_\_\_ No \_\_\_\_\_
- G. 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 \_\_\_\_\_
- H. 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 \_\_\_\_\_

- I. I certify that I am covered by malpractice insurance.  
 Yes\_\_\_\_ No\_\_\_\_.  
 If **YES**, indicate your coverage\_\_\_\_\_ and deductible\_\_\_\_\_.
- J. In making and filing this application for certification, 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

State of South Carolina  
 County of \_\_\_\_\_

I, \_\_\_\_\_, being duly sworn, state that I have read the foregoing application for certification and its attached enclosures, 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 the Board's Standards and Procedures. 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. 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? \_\_\_\_\_%
2. 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 enclosed list (Enclosure 2) 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.
3. 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? \_\_\_\_\_%
4. 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 area which is devoted to tax questions.
5. Describe (in a page or two, at most) the more common sorts of tax questions comprising 5(c) above and your work in connection with those questions.

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Signature

## ENCLOSURE 2

### 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) estate and trusts (income tax planning).
6. Qualified retirement plans--advising clients on design of plans, drafting plans, obtaining tax qualifications.
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 opinion, advising investors.
9. State and local taxation--income taxation, sales tax, property tax, etc.