



**CONFIDENTIAL BEFORE THE  
BOARD OF LEGAL SPECIALIZATION**

**APPLICATION FOR  
INITIAL CERTIFICATION IN  
TAX LAW**

Revised January 1, 2019

Name	
Bar Number	
Firm	
Street and/or PO Box Address	
City	
State/Zip	
Telephone	
Email	
Date of Submission	

Please submit your application:

PDF version – by email to: [specialization@staff.azbar.org](mailto:specialization@staff.azbar.org)

**NOTES:**

A \$300 application fee, payable to the State Bar of Arizona, is to be submitted with a copy of the first page of your application to:

Board of Legal Specialization  
State Bar of Arizona  
4201 N. 24<sup>th</sup> Street, Suite 100  
Phoenix, AZ 85016-6266.

For applications submitted AFTER August 1 – an additional \$100 late fee is assessed. Applications submitted after October 1st will not be accepted. The separate examination fee (see para F) is to be paid when you are notified you may sit for the examination.

## INITIAL CERTIFICATION – TAX LAW

1. **Legal Education.** List schools attended, dates of attendance, and degree awarded.

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2. **Prior Certification Applications.** If applicable, list any organization in which you are/were certified as a legal specialist and the dates of certification. Also, indicate the dates and field of law of any former certifications in Arizona.

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3. **On a separate sheet, please provide the following information:**

- A. Record of Discipline.** A discipline check will be conducted on every applicant. Please list any disciplinary actions taken against you in any state, jurisdiction, or organization. In addition, list all instances of discipline in which the sanction imposed was censure or greater, or an informal reprimand in which the disciplinary record was public, pursuant to Rule 70, Ariz. R. S. Ct. A record of discipline or failure to disclose the same may constitute grounds for denial of an application.
- B. Employment History.** In chronological order, beginning with your most recent employment, list a complete statement of your employment during the last five years. Include the dates of employment, employer's name and address, and a brief summary of the nature of the work performed.
- C. References.** With each application, the applicant shall submit the names, mailing addresses and e-mail addresses of at least five Arizona attorneys or professionals who practice in the field, at least two of whom must be attorneys, or judges before whom the applicant has appeared, familiar with the applicant's practice, and not including current partners or associates. Alternatively, an applicant may submit a copy of a published article written by the applicant and published within the five years immediately preceding the application (if applicant applying initially) or published within the previous certification cycle (if applicant is applying for recertification). The article must be at least 500 words in length and must be about substantive tax issues. If such an article is submitted and approved by the Advisory Commission, the applicant need only submit the names of three attorneys or professionals who practice in tax law. Please be advised that the Advisory Commission will also select at least five additional references from information submitted in your application. The references will be requested to provide written comments concerning your knowledge, skill, thoroughness, preparation, effectiveness and judgment in tax law as well as your ethics and professionalism. Do not submit lawyers serving on the Board of Legal Specialization or on the Tax Law Advisory Commission as references. A list of the members serving in these capacities can be found at <http://www.azbar.org/membership/boardoflegalspecialization/>. Statements of references shall be confidential and privileged from disclosure, except to the applicant upon request.

The Standards for Certification require that an applicant demonstrate a high degree of honesty, integrity and professionalism and meet high ethical standards in compliance with, and as defined by, the Lawyer's Creed of Professionalism of the State Bar of Arizona as well as the Rules of Professional Responsibility. These standards are higher than the bare minimum ethical and professionalism standards an attorney must meet to avoid disciplinary action or the threshold conduct that would warrant the filing of a bar complaint.

## INITIAL CERTIFICATION – TAX LAW

The Standards for Certification of Lawyers Specializing in Tax Law provides that “Full-time attendance in a graduate course of study which results in the applicant obtaining a degree in taxation shall constitute two years of both ‘legal service’ and ‘substantial involvement’ in the field of tax law”. If you have obtained an advanced degree in taxation and intend to use your graduate course of study as an indication of your “legal service/substantial involvement”, please provide the name of the school, dates of attendance, and degree awarded.

**D. Substantial Involvement in Tax Law.** Pursuant to the Standards for Certification of Lawyers Specializing in Tax Law, applicants must demonstrate substantial involvement in the field of tax law during four of the preceding six years, including the year immediately preceding this application. For purposes hereof, substantial involvement shall mean the engagement by the applicant in legal service (as defined in Section I of the Rules and Regulations of the Arizona Board of Legal Specialization) equivalent to at least 50% of a full-time practice, in the course of which the applicant has annually devoted at least 50% of a full-time practice to matters in which tax law are significant factors.

To demonstrate substantial involvement in tax law practice, please provide the following information for questions one through twenty. There should be specific information for a total of at least 10 cases listed in questions one through twenty.

- Frequency per year:
  - Approximate number of hours per year:
  - Courts or agencies involved:
  - Name and address of attorney or professional(s) familiar with your work in this area:
  - Tax Issues involved:
1. Have you represented clients in court or before administrative agencies in connection with civil or criminal tax controversies or liabilities, including income, estate and gift tax, and excise tax matters? If yes, provide the above captioned information for several representative cases.
  2. Have you obtained rulings in tax matters from administrative agencies? If yes, provide the above captioned information for several representative cases.
  3. Have you written opinions on tax issues?
  4. Have you served actively as a member of tax committees or sections of the State Bar, the American Bar Association, local bar associations or similar professional groups?
  5. Have you taught in a law school or at continuing legal education courses, or lectured on tax subjects, or written for publication in professional journals or books on specific tax subjects?
  6. Formation or dissolution of, or transfer of an interest in a partnership, joint venture or syndicate, and distributions from such an organization?
  7. Formation, liquidation, operation, reorganization, sale, purchase of a corporation, profit or non-profit, and distributions from such an organization?
  8. Acquisition, disposition, subdivision, improvement, leasing, subleasing, syndication and managing, operating and farming real estate?
  9. Acquisition of, disposition of any business interest and the management and operation of any business interest or business asset?

## INITIAL CERTIFICATION – TAX LAW

10. Establishment of methods and practices for accounting for income from any source and for the recording and supporting of deductions from income?
11. Organization and operation of tax-exempt or partially tax-exempt corporations, trusts or foundations?
12. Advice relating to and establishment of employee benefit plans, including pension, profit-sharing, stock bonus, stock option and other deferred compensation programs?
13. Rendition of advice as to the tax consequences of personal transactions and arrangements, including structuring and analysis of tax shelter investments?
14. Legal arrangements for exploration of oil, gas and minerals, whether on government or private lands, and whether for operator, land owner, royalty owner, geologist, engineer, promoter, drilling contractor, or others?
15. Financing any transaction whether by loan, sale and lease-purchase or otherwise?
16. Estate planning?
17. Administration of estates, whether trust, guardianship, conservatorship, or probate?
18. Marital dissolution, division of property, and family support?
19. Transfer of licensing or intangible rights such as patents, copyrights and franchises?
20. Other tax matters handled?

Total Approximate Number of Hours per Year: \_\_\_\_\_

### **E. Continuing Legal Education.**

Provide information regarding CLE you acquired with subject matter in the area of specialization in which you are seeking certification.

If you did not, indicate in a separate statement that this question is not applicable and provide an explanation.

If your answer is affirmative, provide copies of your MCLE affidavits (last five educational years only), clearly indicating on the affidavit (circle, underline, asterisk, etc.) those events in the area of specialization.

If you have not filed your affidavit for the current educational year, print a copy of the tracking page clearly indicating the advanced level events in the area of specialization.

### **F. Examination Fee.**

The \$100 examination fee, payable to the State Bar of Arizona, is to be paid when you are notified you may sit for the examination.

## INITIAL CERTIFICATION – TAX LAW

### APPLICATION AGREEMENT

**Read and initial each of the following statements and sign below:**

- a. \_\_\_\_\_ I agree to abide by all Rules and Regulations of the Arizona Board of Legal Specialization as amended from time to time, to pay all fees required by the Board of Legal Specialization as due, and to furnish to the Board such information as may be required from time to time to ascertain my entitlement to certification.
- b. \_\_\_\_\_ I certify that I am an active member in good standing of the State Bar of Arizona and that I continue to engage in legal service (as defined in the Rules and Regulations of the Arizona Board of Legal Specialization) on an annual basis equivalent to at least 50% of a full-time practice.
- c. \_\_\_\_\_ I annually devote not less than 50% of a full-time practice to tax law, as defined in the Standards for Certification for Lawyers Specializing in Tax Law.
- d. \_\_\_\_\_ Pursuant to Rule 70, Ariz. R. Sup. Ct., I hereby waive confidentiality of any disciplinary proceeding initiated against me by the State Bar of Arizona after January 1, 1992, or which may be initiated against me during the pendency of my application. I understand and agree, to the extent permitted under Rule 70, Ariz. R. Sup. Ct., that my disciplinary records may be requested from the Lawyer Regulations Records Manager (or representative) or Disciplinary Clerk.
- e. \_\_\_\_\_ I agree to advise the Board of Legal Specialization, from the date of filing this current application throughout the next approved five-year period of certification, of any disciplinary action taken against me in any state, jurisdiction, or organization. I will advise of all instances of discipline in which the sanction imposed was censure or greater, or an informal reprimand in which the disciplinary record was public. Further, if any formal matters are pending against me, or any develop, I will advise the Board.
- f. \_\_\_\_\_ I authorize all persons, firms, officers, corporations, organizations, associations (including Bar Associations of other jurisdictions), State or Federal agencies and institutions to furnish to the Board of Legal Specialization or any of its authorized representatives, all relevant documents, records or other information that may be requested in the investigation of this application or in any investigation of my continuing satisfaction of the Standards for Certification.
- g. \_\_\_\_\_ I authorize the Board of Legal Specialization to consult with any persons who may have information relating to my professional qualifications, credentials or character, ethics, behavior, or any other matter reasonably bearing on the criteria for initial and continued certification. I further agree that all information received by the Board shall be treated confidentially and that I have no right of access to information received by the Board from third parties. I specifically waive any right to review any reference or other evaluations made to the Board, whether solicited by me or the Board. In addition, I agree not to seek discovery of such references and evaluations, formally or informally, in any legal proceeding or otherwise.
- h. \_\_\_\_\_ I release, discharge and exonerate the State Bar of Arizona, its officers, directors, staff, agents, employees and representatives, and any person furnishing information and evaluations to the Board of Legal Specialization, from any and all liability of every nature and kind arising from the investigation and evaluation of my application or my continued satisfaction of the Standards for Certification.
- i. \_\_\_\_\_ I authorize the Board of Legal Specialization to release my application, if requested, to a professional attorney organization to which I have applied for membership, or to which I am being nominated for membership. I understand the Board will not release the peer review forms, investigation, or work product thereof.

I certify my application is true or true to the best of my knowledge and belief. I understand that failure to make a truthful disclosure of any material fact or item of information required may result in the denial of my application, revocation of my certificate of specialization if granted, or disciplinary action by the State Bar of Arizona.

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Signature of Applicant

Date