

TAX LAW CERTIFICATION COMMITTEE POLICIES

100 ADMINISTRATION

200 CONTINUING LEGAL EDUCATION

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1.01 Meetings. The committee chair will designate meeting times and places, and disseminate a calendar of meeting dates to the members at the beginning of each fiscal year.

1.02 Quorum. Five members will constitute a quorum of the committee for the transaction of business.

1.03 Attendance. Members must make every effort to attend in person meetings and conference calls to participate in the responsibilities of the committee.

1.04 Application Review. A minimum of two committee members will review each application prior to making a recommendation to the full committee. If approval is not recommended, the committee must discuss and identify the basis upon which it recommends denial. Review must follow the application review process set forth in the standing policies of the board of legal specialization and education (BLSE).

1.05 Academic Liaison. The Committee may appoint an academic liaison. The academic liaison will be an ad hoc, nonvoting member who may or may not be certified in tax law.

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2.01 Accreditation Standards

(a) Standards. To be eligible for tax certification CLE credit, a course or activity must be devoted to tax matters and contain:

- (1) a detailed analysis of statutory, administrative, or judicial pronouncements affecting substantive or procedural tax matters of advanced nature and/or technology regarding the same; and
- (2) as a threshold matter, the effort must require and reflect substantial analysis and preparation, and be of such quality so as to enhance the proficiency of a Board Certified Tax Lawyer.

(b) Credit Assignments.

- (1) Advanced education, 100% of the maximum number of CLE hours available;
- (2) intermediate education, 100% of the maximum number of CLE hours available; and for

- (3) basic education, no credit will be awarded.

2.02 General Guidelines for Credit Awards

(a) All credit requests must be submitted on forms approved by The Florida Bar.

(b) With the exception of CLE courses, sponsors, or activities which have been pre-approved by the BLSE, LSE certification specialist, or the Tax Certification Committee, whether to grant CLE credit will be determined by the application of the BLSE CLE Accreditation 500 Policies, unless otherwise provided in the Tax Certification Policies. If the Tax Certification Committee (Committee) is requested by the BLSE or the LSE certification specialist to determine whether a course, sponsor, or activity should be granted tax certification CLE credit, the following supplemental accreditation standards will apply:

- (1) To be approved for CLE credit, an educational activity must meet the minimum criteria determined by the Committee. The number of hours awarded an educational activity that qualifies for CLE credit will depend upon factors determined by the Committee including hours devoted to preparation and presentation, the setting in which the educational activity occurs, the extent to which the educational activity exceeds the minimum criteria, and any other factors that tend to reflect the educational benefit of the activity to the lawyer seeking CLE credit.

- (2) Reduced credit will be given for attendance at similar programs covering the same or substantially the same material over a relatively short time period as other programs for which credit has been received by the attendee.

- (3) To qualify for credit, it is not necessary that the program material be designed solely for tax lawyers or that only tax lawyers are in attendance. However, any program or material that is presented to a substantial number or substantial percentage of persons other than tax specialists will be subject to special scrutiny to determine if the proficiency of a Board Certified Tax Lawyer would be enhanced by attendance and if the other CLE standards will be satisfied. Generally, the CLE standards will be satisfied only if the program or material is designed primarily for tax specialists.

(c) Unless accompanied by a written, valid explanation for doing so, the committee will not review additional certification credit requests for any attorney who has met the requisite number of hours needed for tax law recertification.

(d) No single activity approved for credit may exceed 50% of the total hours required for initial certification or recertification.

2.03 Individual Activities

(a) **Lectures.** Satisfactory performance as a lecturer on **tax** law in an approved CLE seminar may entitle an attorney to credit. Lecture credit will be awarded pursuant to BLSE Policy 5.10(a).

(1) An outline is not required for lecture credit to be given. In cases where there is a serious question as to whether the program meets the CLE standard, however, the lack of a CLE quality outline distributed prior to or simultaneously with the program may be the determining factor, in credit being denied.

(2) It is expected that in most instances where a lecturer is awarded CLE credit, a quality outline will be distributed prior to or simultaneously with the presentation. Publication credit may be awarded to a lecturer who prepares an outline meriting publication.

(3) Lecturers at basic CLE settings may be awarded credit as determined by the Committee based on all facts and circumstances.

(b) **Writing.** Credit for writing articles, books, chapters and lecture outline will be determined by the Committee on an ad hoc basis, if the subject matter and depth of the presentation qualifies under the CLE policy standard.

(1) Florida Bar publication contributions may be granted credit when the work is completed and/or accepted. Credit for editing, writing articles, outlines, books, and chapters in books will ordinarily be granted only after publication and only to the extent that the published work deals directly with tax law at the CLE level.

(2) The amount of credit will be based on the facts and circumstances including time devoted to preparation, quality, originality, scope of publication and other factors as the Committee shall determine.

(3) Where a publication has more than one author, the Committee may award full credit to each author or divide the CLE credit among them in a manner consistent with the facts presented by the authors.

(4) A copy of the publication must be submitted to the Committee.

(c) **Attendance**

(1) Attendance credit will be awarded for attending seminars, individual-study, and in-house seminars. Credit will be awarded pursuant to BLSE Policy 5.03.

(2) The program must be of such quality so as to enhance the proficiency of an attorney who has been in practice of **tax** law a minimum of five years.

(3) Individual Study credit will be awarded pursuant to BLSE Policy 5.07.

(4) The reading of advance sheets or other periodicals and similar activities will not qualify for credit.

(d) University Teaching. Credit may be earned through teaching **tax** law courses in an approved law school or other graduate level program presented by a recognized professional education association that satisfies the advanced CLE standard. Credit will be calculated pursuant to BLSE Policy 5.10(b).

(e) University Course Attendance. Credit may be earned through attending and passing university law school courses toward an LL.M. degree in taxation, when applicable to tax law.

(1) Attendance credit will be awarded pursuant to BLSE Policy 5.08(j).

(2) Graduate non-law and undergraduate courses will not be considered for tax law certification credit.

(f) Related CLE. A related CLE activity (RCLE) is an activity that provides a detailed analysis of a non-tax subject that is related to the applicant's practice of law. Such non-tax subjects include, but are not limited to: accounting, finance, actuarial science, securities law, wills, trusts and estates, corporate law, and business entity law.

(1) A RCLE activity may be obtained through attendance, lecture, or publication credit and is only eligible for credit needed to meet the recertification requirement. Half credit will be awarded for each hour of attendance (based on a 50 minute hour) and no more than 25 hours of credit may be obtained through RCLE activities during any one recertification period.

(2) The applicant will provide the Committee with materials and information from the activity sufficient to demonstrate that the subject qualifies as RCLE. As a threshold, the effort must require and reflect substantial analysis and preparation and be of such quality and nature so as to enhance the overall proficiency of a Board Certified Tax Lawyer.

(3) A RCLE activity may, but not need be, basic or fundamental as long as it satisfies the other requirements of a RCLE activity. The applicant must also explain how the course relates to and enhances his or her tax practice.