

## TAXATION

Includes all matters related to advice on income tax reporting and payment, income tax planning, sales and use tax deposits, business tax planning and other related taxes.

### EXPERIENCE REQUIREMENTS

- I am certified by the California Board of Legal Specialization as a specialist in the field of Taxation Law. Attached is a copy of my certificate. This qualifies me for membership on the panel without the necessity of completing the remainder of this form.

**OR**

I qualify for this panel by having accomplished the requirements marked below:

- \_\_\_\_\_ I have more than two years' experience practicing tax law, during which time I devoted more than one-third of my time to taxation law and related matters.

OR (at least one of the following),

- \_\_\_\_\_ (1) I have an LLM degree in taxation

OR

- \_\_\_\_\_ (2) I have or have had within the last five years, an active a Certified Public Accountant's certificate, or

**EDUCATION REQUIREMENTS:** In addition to the requirements above, an applicant practicing law for less than three years must certify that he or she has completed not less than four hours of State Bar approved MCLE credits in the subject area of the panel for each year of practice. An applicant practicing law for three or more years must certify that he or she has completed not less than six hours of State Bar approved MCLE credits in the subject area of the panel during the three years preceding the application.

**RECOMMENDATIONS:** The applicant must provide two LRIS "Recommendation of Professional Qualification" forms from licensed lawyers who practice in the same area for

which the applicant is applying, or from state or federal judges sitting in California, attesting to the applicant's qualifications in the area for which he or she is applying. (If the recommender is a practicing lawyer, he or she should be licensed in California unless the practice area involves federal law only.) These form letters must specifically reflect the authors' knowledge of the applicant's qualifications and include the authors' opportunity to observe the applicant's qualifications in the area for which he or she is applying. If these form letters are from lawyers, those lawyers may not be affiliated with the applicant's firm, and the applicant may not have any economic interest with them.

***I hereby certify under penalty of perjury that I have met the above criteria and requirements, and that I am competent to handle referral matters in the panel subject area described above.***

Attorney's Name: \_\_\_\_\_

Attorney's Signature: \_\_\_\_\_ Date: \_\_\_\_\_