

## **SELECTING A LAWYER SPECIALIZING IN TAX LAW**



**The Florida Bar  
Board of  
Legal Specialization  
and Education**

## **Selecting A Lawyer Specializing in Tax Law**

**M**aybe you have never needed the services of an attorney before; but now you do. Obviously, you want a lawyer who can handle your particular legal situation, and who has expertise in the area of law relating to your legal needs.

To assist you in finding such a lawyer, the Supreme Court of Florida directed The Florida Bar to offer a "Board Certification" program for Florida lawyers. The program is designed to help the public make an informed decision when seeking and selecting a lawyer.

While all lawyers are allowed to advertise, only certified attorneys are allowed to identify themselves as "Florida Bar Board Certified" or as a "specialist." Certification is the highest level of recognition by The Florida Bar of the competency and experience of attorneys in the areas of law approved for certification by the state Supreme Court.

A lawyer who is a member in good standing of The Florida Bar and who meets the standards set by the Supreme Court of Florida, may become a "Board Certified Tax Lawyer."

Certified tax law lawyers deal with legal issues pertaining to federal, state or local income, estate, gift, ad valorem, excise or other taxes.

Every lawyer certified in tax law has practiced law on a full-time basis for at least five years or for four years if the lawyer has a LL.M. degree in taxation. Each certified lawyer has had substantial involvement — at least 500 hours per year — in the specialty of tax law during the three years immediately preceding application. Each certified lawyer must also have passed peer review, completed 90 hours of continuing

legal education within the three years immediately preceding application and passed a written examination demonstrating knowledge, skills and proficiency in the field of tax law to justify recognition as a specialist.

Board certification is valid for five years, during which time the attorney must continue to practice law and attend Florida Bar-approved advanced continuing legal education courses. To be recertified, requirements similar to those for initial certification must be met. Not all qualified lawyers are certified, but those who are board certified have taken the extra step to have their competence and experience recognized.

Tax Law Certification was approved by the Supreme Court of Florida in 1982.

JAMES F. GULECAS, P.A.

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LL.M. IN TAXATION  
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