



New Tax Law Specialist Certification Available in Nevada

BY TAYLOR L. RANDOLPH, ESQ.

Nevada's population has increased almost six-fold since the 1960s, and it continues to grow. Former California residents, for example, often come here, in part, for a lower cost of living and the fact that there is no personal income tax.

The same can be true for newcomers from Oregon, Utah, Hawaii, or anywhere else in the country. While Nevadans are not subject to state income tax, they cannot escape the scope of the federal income tax, or various other Nevada state taxes such as the sales tax, modified business tax, and property taxes. While no one likes to pay taxes, Franklin D. Roosevelt explained the need for taxes best when he said, "Taxes, after all, are dues that we pay for the privileges of membership in an organized society." That said, Americans are required to pay only the taxes owed, no more; thus, as our population grows, having knowledgeable and skilled local tax attorneys is even more necessary now than ever here in Nevada.

However, up until now, unlike the state bars for California, Florida, Arizona, and Texas, which offer tax law certifications for specialized tax practitioners, Nevada did not have a similar certification.

On any given workday, I meet with locals who, after describing their failed business, financial stresses, and large

tax debts, say how they paid large sums of money to a nationwide tax resolution service without any results. Or, even worse, they let me know their company is no longer in business. Tax attorneys also hear how their clients' previous tax preparers made serious mistakes, therefore creating serious tax problems. I always hoped that the State Bar of Nevada, like the other states mentioned above, would offer a state tax law specialization certification to its attorneys so that the residents of Nevada would have another option for competent and knowledgeable representation.

Thankfully, the leadership and enthusiasm of the current executive committee of the State Bar of Nevada's Tax Law Section, including Krisanne Cunningham (chair), Andrew Glendon (vice chair), Andrea Nichols (treasurer), and Jared Johnson (secretary), just helped shepherd a two-year process to provide a tax law specialist certification in Nevada. In addition to the current executive committee, a tax law specialization certification committee was established, comprised of attorneys John Bulloch, Suzanne Warren, Cunningham, and myself, to help draft certification standards and set a process for developing an exam and approving applications.

The Tax Law Section's application to be a Certifying Organization for Attorney Specialization, and the State Bar of Nevada Standards for Board Certified Specialization in Tax Law were both formally approved on June 22, 2021. The tax specialization exam

is yet to be developed, but the approval of the standards was a significant first milestone to reach after multiple meetings and amendments made since 2019. Exam developers will take formal training, approved by the Board of Governors, every three years. The State Bar of Nevada Board of Governors has the right to audit the specialization exam to insure proper oversight.

Generally speaking, the standards place an emphasis on an attorney's years of experience and number of cases handled annually, along with CLEs completed in tax law. The Board Certification of Specialization in Tax Law is set to be for a period of five years, at the end of which time recertification is permitted upon fulfillment of special recertification requirements set forth in the standards. This heightened standard will ensure that only attorneys fully committed to tax law expertise will be able to claim the title of and advertise as Board Certified Tax Law Specialists.

The experience requirement of the standards requires all applicants to be active members in good standing of the State Bar of Nevada and the Tax Law Section, and must demonstrate substantial involvement and special competence in Nevada tax law practice. Generally speaking, attorneys applying for the specialization will need to demonstrate at least 50 percent of their total practice as a full-time practicing lawyer is devoted to the practice of tax law. This requirement applies to attorneys' practice during each

of the five years immediately preceding their application. The special involvement in tax law is demonstrated by serving as principal counsel in at least 30 tax-related matters each calendar year.

The applicants are further required to provide references from at least five Nevada attorneys engaged in federal practice of tax law who have been engaged with the applicant in one way or another in the practice of law. Further peer review may be required as well on a case-by-case basis.

In addition, the continuing legal education (CLE) requirements are at a heightened level. The standards require at least 18 hours of CLE in tax law during the previous five years preceding the application. Special provisions allow for other items to count towards the CLE requirement, such as teaching CLE courses, participating as a panelist, authoring a book, or participating in the work of professional committees dealing with Nevada or federal tax law.

The applicants must not only comply with all the above-listed requirements, but also sit for an exam. The development of the exam will be done in collaboration with experienced State Bar of Nevada specialists.

The executive committee of the Tax Law Section recommends members of the

Board of Certified Tax Law Specialists to the State Bar of Nevada's Board of Governors for approval. Five years after the first Board of Certified Tax Law Specialization has been operating, all five members must themselves be certified tax law specialists.

Only a lawyer registered as a specialist may advertise the certification during the time they remain certified. This is a huge milestone in the rules of advertising, as we hear and see so many misleading ads that confuse and lead Nevada residents to companies with less than reputable experience.

In conclusion, being a State Bar of Nevada Board Certified Tax Specialist is a mark of excellence and a distinguished accomplishment. Board Certified Specialists are lawyers who have substantial experience, the respect of their peers, and demonstrated special knowledge, skills, and proficiency in their area of law. I am grateful to see this project to its fruition and proud to be part of its further development as it evolves in practice. The potential benefits for the public are huge, as I am hoping to see an influx of people seeking local representation from the beginning versus seeking help after tax resolution was not

obtainable by a questionable nationwide service. Nevada residents deserve to have access to an attorney certified as a tax specialist and thus able to provide competent representation.

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is the founder of Randolph Law Firm, P.C., a full-service law firm focusing its practices in tax resolution and bankruptcy. Randolph received his Bachelor of Arts degree in Finance from Brigham Young University and attended University of Denver, Strum College of Law. Additionally, he pursued and received his post-J.D. degree, a Masters in Legal Taxation. With more than 15 years of experience in tax resolution, Randolph has helped resolve hundreds of thousands owed to the IRS and Nevada.



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