



Tax Area of Practice Questionnaire



N/A

1. Please provide the following information for any lawyers handling tax matters for the Applicant Firm:

Name of Attorney	Total Years of Experience in Tax Law	Majority of Tax Type (1)	Percent of Time Devoted to Tax Practice
Note (1): Tax Type: [Personal Income Tax = PIT] ; [Corporate Income Tax = CIT] ; [Executive or Deferred Compensation = EDC] ; [Estate or Gift Tax = EGT] ; [International Tax = IT] ; [Like Kind Exchanges = LKE] ; [Tax Shelter Opinions = TSO] ; [Other = OT].			

2. In the past three (3) years, has the Applicant Firm or any lawyer for whom coverage is sought:

- a. Helped create or issued an opinion of any of the following types with respect to any federal, state, local or International tax treatment of a business formation, commercial transaction or organizational change:
 - i. An opinion expressed that such business event will have certain tax consequences as respects to a client (e.g., a comfort or penalty protection opinion)? Yes No
 - ii. An opinion expressed that such business event will have the tax consequences as required by a contract (e.g., a contractual condition opinion)? Yes No
 - iii. An opinion expressed to a party other than a client that such business event will have certain tax consequences (e.g., a third-party inducement opinion)? Yes No
 - iv. An opinion with respect to whether certain tax benefits from the business event will ultimately be sustained (e.g., an accounting uncertainty opinion)? Yes No
 - v. An opinion with respect to the proper tax reporting of the business event? Yes No
 - vi. An opinion with respect to tax consequences rendered in conjunction with a securities offering? Yes No
- b. Helped create, or issued an opinion in support of, any transaction or series of transactions where the result was a reduction of federal, state or local taxes in an amount greater than \$1 million? Yes No
- c. Helped create or issue an opinion in support of any transaction or series of transactions involving any strategy for basis enhancement, basis preservation or gain avoidance utilizing options, swaps or indebtedness? Yes No
- d. Been involved in any acts or provided any services, either directly or indirectly, related to the establishment or sale of a tax shelter? Yes No

3. In the past three (3) years, has the IRS or any other federal, state, local or international government agency challenged transactions of clients of the Applicant Firm with respect to any of the transactions, structures or strategies described in Question 2. Above? Yes No

APPLICANT UNDERSTANDS THE INFORMATION SUBMITTED HEREIN BECOMES A PART OF THE APPLICANT'S LAWYERS PROFESSIONAL LIABILITY INSURANCE APPLICATION AND IS SUBJECT TO THE SAME REPRESENTATIONS AND CONDITIONS.

Sign and date in ink

Signature:

Title:

Date:

Printed Name:

Name of firm: