



Law Firm Name: _____

1. Please indicate what type of tax opinions you render:

☐ Tax Shelter ☐ State or Local Bonds ☐ Other _____

2. Are all opinions rendered by the firm limited in scope? ☐ Yes ☐ No

If no, what type of opinions are rendered and what percentage does each represent of the firm's overall tax opinion area of practice?

Type of Opinion	Percentage of Practice

3. Does the firm have an attorney who is also a CPA? ☐ Yes ☐ No

If no, does the firm require review by a CPA prior to releasing the opinion?..... ☐ Yes ☐ No

4. Does the firm disclose in the opening paragraph of the opinion letter that the scope of the opinion is limited to the specific tax issue for which it is rendered? ☐ Yes ☐ No

5. What steps does the firm take to ensure the client understands the scope, purpose and use of the advice?

6. Does the firm refer clients to other firm's for tax opinions? ☐ Yes ☐ No

7. Are written referral agreements used in all tax opinion matters referred by the firm? ☐ Yes ☐ No

For residents of all states except CO: Any person who knowingly and with intent to defraud any insurance company or other person, files an application for insurance containing any materially false information or conceals, for the purpose of misleading, information concerning any fact material thereto or knowingly helps with intent to defraud, commits a fraudulent insurance act, which may be a crime and may subject the person to criminal and civil penalties.

Colorado: It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.

Professional liability insurance offered through Attorney Shield is underwritten by Professional Solutions Insurance Company (doing business in California as PSIC Insurance Company).

Signature/Title of Law Firm Representative

Date

Soliciting Agent

Agency Name