AttorneyShield
PROFESSIONAL LIABILITY INSURANCE

Tax Opinion Supplement

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

_____   _____
Signature/Title of Law Firm Representative   Date

_____   _____
Soliciting Agent   Agency Name

Professional
SOLUTIONS | INSURANCE COMPANY

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