

ETHICS ADVISORY PANEL
OPINION #93-61, REQUEST #400
Issued September 14, 1993

The inquiring attorney possesses a LL.M degree and seeks Panel advice with regard to several matters. The attorney asks: (1) may he/she state "LL.M" after his/her name in an announcement, on business cards, or in an advertisement; (2) may he/she state "LL.M in Taxation" if as part of the same communication he/she indicates that Rhode Island does not have a procedure for certification or recognition of specialization by lawyers; (3) may he/she state in an announcement that he/she is affiliated with an Internal Revenue Service (IRS) agent who is a nonlawyer; (4) may an announcement or advertisement state that Spanish speaking services are available; (5) may he/she share office space with a nonlawyer?

With respect to the first query, the Panel believes the statement "LL.M" after the inquiring attorney's name is not prohibited by Rule 7.1 (Communication Concerning a Lawyer's Services) or Rule 7.5 (Firm Names and Letterheads).

As to the second query, the Panel believes that stating "LL.M in Taxation" is permissible pursuant to Rule 7.4. The Rule states, in part,:

[a] lawyer may communicate the fact that the lawyer does or does not practice in particular fields of law. A lawyer may not, however, indicate that his or her practice is limited to or concentrated in particular fields of law unless, as part of the same communication, the lawyer also indicates that Rhode Island does not have a procedure for certification or recognition of specialization by lawyers.

In this instance, stating that an individual possesses an LL.M in taxation implies a concentration, thereby requiring the attorney to include the language in Rule 7.4 indicating that Rhode Island does not have a procedure for certification or recognition of specialization by lawyers.

In response to the third query, the Panel opines that the inquiring attorney may not state in any announcement that he/she is affiliated with an IRS agent who is a nonlawyer. This statement suggests a partnership between the attorney and the IRS agent. Such an arrangement would violate Rule 5.4(a) (a lawyer or law firm shall not share fees with a nonlawyer), and Rule 5.4(b) (a lawyer shall not form a partnership with a nonlawyer if any of the activities of the partnership consist of the practice of law).

(0646)
(93-61)

The statement indicating that Spanish speaking services are available is permissible assuming those are the circumstances. The Comment to Rule 7.2 (Advertising) specifically provides that a lawyer's foreign language ability may be communicated in advertising legal services.

As to the fifth query, the Panel believes the inquiring attorney may share office space with a nonlawyer. However, the Panel cautions the inquiring attorney to take precautions to ensure that client confidences are protected.