

Opinion 52
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18 Baylor L. Rev. 218 (1966)

NOTICE OF SPECIALIZED LEGAL SERVICE - LETTERHEADS

An attorney may carry on his letterhead "tax service."

**NOTICE OF SPECIALIZED LEGAL SERVICE - PROFESSIONAL LISTINGS -
NEWSPAPERS**

An attorney specializing in tax matters may insert his name, address, telephone number, and "tax service" in the professional directory of a newspaper.

PROFESSIONAL LISTINGS - NEWSPAPERS

A professional listing in a portion of a newspaper other than the professional directory, is improper.

Canons 24, 39, 41, 42.

QUESTION

1. Is it a violation of the Canons of Ethics for an attorney to carry on his letterhead "tax service"?
2. Is it a violation of the Canons of Ethics for an attorney who specializes in tax matters to insert a card, giving his name, address, telephone number and adding "tax service" thereon in the professional directory of a newspaper?
3. Is it in violation of the Canons of Ethics for an attorney who specializes in tax matters to insert a card, giving his name address, telephone number and adding "tax service" thereto in any portion of a newspaper other than the professional directory?

OPINION

1. The committee is unanimous that the inclusion of the specialty of law "tax service" on his letterhead is not in violation of the Canons of Ethics. (9-0)
2. The committee is of the opinion that where the newspaper contains what is called a "professional directory," which lists various professional men in town, giving their names, addresses and telephone numbers, the inclusion therein of the name, address and "tax service" is not in violation of the Canons of Ethics. (9-0)
3. The committee is unanimous in its opinion that the inclusion of the card in any other portion of the newspaper is unethical and in violation of Canons numbered 24, 39, 41 and 42 and prohibited by the previous opinions of this committee numbered 2, 3, 4, 5, 8, 10, 15, 24 and 40. If, however, the party is not engaged in the practice of law or is not otherwise holding himself out as an attorney, then the matter of his advertising a tax service would not be within the province of the rules of ethics governing the practice of law.(9-0)