## \* \* \* \* \* \* CONTINUING EDUCATION INFORMATION \* \* \* \* \* \*

As of October 26, 2021

# 28<sup>th</sup> ANNUAL

## PAUL J. HARTMAN STATE AND LOCAL TAX FORUM

Wednesday, Thursday, and Friday, October 27 - 29, 2021 Loews Vanderbilt Hotel, Nashville, Tennessee

# NOTES TO REGISTRANTS: PLEASE READ THE FOLLOWING INFORMATION CAREFULLY.

1. Certain states require your completion of special cards/forms or require an official attendance record showing your membership number with your signature. **These forms must be returned immediately following the Forum in order for you to receive your credit hours.** 

2. Certain states also require a payment of a per attorney "accreditation fee" which was itemized and included on your registration form. Payment of this fee(s) should have been included with your registration fee. Please refer to the following information as it pertains to those states in which you wish credit to determine if such a fee applies to you. **Certification of your hours by the Forum will not be made unless this fee(s) has been paid.** 

3. Unless stated otherwise in the following individual state information, credit hours for the Forum are as follows:

Tax Practice Management:

-240 minutes of instruction equals: CLE 4 HOURS; CPE 4.8 HOURS (4.5 NASBA)

## **Developments In Indirect Tax:**

-240 minutes of instruction equals: CLE 4 HOURS; CPE 4.8 HOURS (4.5 NASBA)

## SALT Forum:

- 875 minutes of instruction equals: CLE 14.58 HOURS; CPE 17.5 HOURS (17.5 NASBA)

4. <u>The Forum's **CERTIFICATE OF ATTENDANCE** must be completed by all attendees. Failure to do so will result in no record of your attendance and the Forum will not be able to report and/or verify your credit hours to your state(s).</u>

For in-person attendees, the original form of this two-part form must be completed, returned, and signed by a Hartman Forum official at the registration desk prior to your departure.

For virtual attendees, complete the online Certificate of Attendance form for each day. The forms can be found on the Forum website, www.hartmansaltforum.org, on the virtual attendance page.

5. The Forum's **EVALUATION FORM** is very important and is to be completed by ALL attendees. Some states require the results of these Evaluations be submitted in order for the Forum to qualify as an approved course. Please complete and return these forms. For online attendees the Evaluation forms can be found on the Forum website, www.hartmansaltforum.org, on the virtual attendance page.

6. The Paul J. Hartman State and Local Tax Forum has been designed to qualify for continuing education in both the accountancy and legal fields in all states. While the Forum has made every attempt to

provide accurate information pertaining to each state's requirements, neither the Forum nor its Trustees can guarantee the information is up to date and correct in all respects. It is the ultimate responsibility of each attendee to be aware of his/her state's requirements and to report their attendance according to those requirements. This includes completing and furnishing the Forum with the Certificate of Attendance.

# 28<sup>th</sup> ANNUAL PAUL J. HARTMAN STATE AND LOCAL TAX FORUM

October 27 - 29, 2021

## **Accountant Accreditation**

As of October 25, 2021



Professor Paul J. Hartman Memorial State and Local Tax Forum is registered (sponsor number 104132) with the National Association of State Board of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org

Instructional Delivery Method: Group Live & Group Live presented online due to COVID-19

For a full listing of jurisdictions that accept CPE credits earned through National Registry of CPE sponsors, go to www.NASBARegistry.org.

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October 27 - 29, 2021

# Legal Accreditation

As of October 26, 2021

**ALABAMA** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by the Mandatory Continuing Legal Education Commission of Alabama for a maximum of 18.6 hours credit including 1 hour of ethics credit. Complete the Forum's Certificate of Attendance, include bar member identification numbers, and return original to the Registration Desk upon your departure; retain the copy for your records. The Forum will report your credit hours to Alabama.

Alabama State Bar, Mandatory Continuing Legal Education Commission, P.O. Box 671, Montgomery, AL 36101 Phone: 334-269-1515; Fax: 334-261-6310, <u>www.alabar.org/cle/</u>

ALASKA – Complete the Forum's Certificate of Attendance, return the original to the Registration Desk upon your departure, and retain the copy for your records. Attorneys must report credit hours to the Bar. Each 60 minutes equals one credit hour. Members need to report their MCLE by Feb. 1 of the following year.
Alaska Bar Association, 840 K Street, Suite 100, Anchorage, Alaska 99501
Phone: 907-272-7469; Fax: 907-272-2932; www.alaskabar.org

**ARIZONA** – Complete the Forum's Certificate of Attendance, return the original to the Registration Desk upon your departure, and retain the copy for your records. Attorneys must report credit hours to the Bar. Each 60 minutes equals one credit hour.

State Bar of Arizona, 4201 North 24th Street, Suite 100, Phoenix, AZ 85016-6266 Phone: 602-252-4804; <u>www.myazbar.org</u>

**ARKANSAS** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by the Arkansas Continuing Legal Education Board for 17.5 general credit hours and 1 hour ethics for both the in-person and virtual Forum (Live Webcast). Each 60 minutes equals one credit hour. Arkansas attendees must complete the Forum's Certificate of Attendance and include Program # TAX79545 on the certificate of attendance. Certificates will be submitted within 15 days after the event.

**Arkansas Continuing Legal Education Board,** Arkansas Justice Building, 625 Marshall St., Little Rock, AR 72201 Phone: 501-682-9400; Fax: 501-682-9410; <u>www.arcourts.gov</u>

**CALIFORNIA** – A California attorney can claim California MCLE credit for education activities attended/taken outside California, provided that: the attorney is outside California when attending/taking the activity; the activity is the type of activity that can be approved for California MCLE credit; the activity is approved by an Approved Jurisdiction. Tennessee is an approved jurisdiction. If the criteria above are met, neither the provider nor the member needs to submit the activity to California for approval. California credit can be claimed by the attorney, based on the fact an approved jurisdiction approved the activity. Each 60 minutes equals one credit hour. A signed Certificate of Attendance is required to be maintained by the Forum, along with sufficient documentation that the activity is a type of education approved for California credit.

**The State Bar of California, MCLE Program** 180 Howard Street, San Francisco, CA 94105 Phone: 888-800-3400; www.calbar.ca.gov; email- MCLE@calbar.ca.gov

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**COLORADO** – The Forum has not requested approval by the Board of CLE; however, approval can be requested by an individual attorney. Each 50 minutes equals one credit hour. Colorado attorneys and judges are responsible for reporting any CLE credits earned on a form affidavit provided to them by the board.

Ralph L. Carr Judicial Center, Colorado Supreme Court, Office of Continuing Legal and Judicial Education, 1300 Broadway, Suite 510, Denver, CO 80203

Phone: 303-928-7771; www.coloradosupremecourt.com; email-cleinfo@csc.state.co.us

CONNECTICUT – The Forum has not requested approval by the Connecticut Bar; however, application for approval/credit can be made retroactively by the individual lawyer should there be a need. Connecticut requires attorneys to track CLE credits for seven years. Each 60 minutes equal one credit hour.
 Connecticut Bar Association, 30 Bank Street, New Britain, CT 06051
 Phone: 860-223-4400; Fax: 860-223-4488; www.ctbar.org; email- msc@ctbar.org

**DELAWARE** – The Forum has not requested approval of this program. Attorneys should apply for credit using the Form 4 Application on the website, preferably submitted through the online process as soon as possible after the seminar. An agenda and attendance certificate should also be submitted. Each 60 minutes equal one credit hour. **Commission on Continuing Legal Education of the Supreme Court of Delaware,** The Renaissance Centre, 405 North King St., Suite 420, Wilmington, DE 19801 Phone: 302-651-3941; <u>https://courts.delaware.gov/cle</u>

**DISTRICT OF COLUMBIA** –The District of Columbia Bar does not have mandatory or minimum continuing legal education requirements, although its members are encouraged to engage in such continuing legal education as is necessary to maintain their competence to practice law.

The District of Columbia Bar, 901 4th Street, NW, Washington, DC 20001

Phone: 202-737-4700; www.dcbar.org/cle

**FLORIDA** – The Forum has not requested approval by the Florida Bar. If a course is presented or sponsored by or has received credit approval from an organized state bar (whether integrated or voluntary), such course shall be deemed a Florida Bar approved course. Each 50 minutes equals one credit hour. Attorneys who attend the Forum may apply individually to the Bar for credit.

**The Florida Bar**, 651 E. Jefferson Street, Tallahassee, FL 32399; Phone: 850-561-5842; www.floridabar.org/member/cle

**GEORGIA** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by the Georgia Commission on Continuing Lawyer Competency for 18.5 total CLE hours, including 1 hour of Ethics for both the in-person and virtual Forum (Livestream/Webinar). Within thirty days following the Forum, the Forum must furnish the Commission a list of the Georgia attendees along with the Georgia Bar membership numbers. In order to receive credit for your attendance, please complete and turn in your Certificate of Attendance. The Georgia member attendees will be billed \$4 per hour on their CLE transcript for this seminar.

**Georgia Commission on Continuing Lawyer Competency**, 104 Marietta Street, NW, Suite 100, Atlanta, GA 30303 Phone: 404-527-8710, 800-334-6865; <u>www.gabar.org/membership/cle</u>

**HAWAII** – Active Attorney requirements are self-reported and members should maintain records of approved CLE for three reporting periods. Certificates need not be submitted to the Bar unless otherwise requested for a random, compliance, or status change audit. **Hawaii State Bar Association**, Alakea Corporate Tower, 1100 Alakea

St., Honolulu, HI 96813; Phone: 808-537-1868 – Fax: 808-521-7936; https://hsba.org; webinfo@hsba.org

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IDAHO –The Forum has not requested approval by the Idaho State Bar. An attorney may apply for accreditation of a CLE activity by submitting an Application for Approval of Continuing Legal Education Activity along with a complete course schedule (the Forum's brochure). Sixty minutes equal one credit hour.
 Idaho State Bar, The Law Center, 525 W. Jefferson St., Boise, ID 83702
 Phone: 208-334-4500; Fax: 208-334-4515; https://isb.idaho.gov

**ILLINOIS** – The Forum has not requested approval by the MCLE Board of the Supreme Court of Illinois. However, since the Forum is approved in Tennessee, attorneys may obtain CLE credit. Log in with Bar number to www.mcleboard.org and apply for out of state credit. Illinois attorneys need to complete and turn in the Certificate of Attendance.

**MCLE Board of the Supreme Court of Illinois,** 200 West Madison St., Suite 900, Chicago, IL 60606 Phone: 312-924-2420; <u>www.mcleboard.org</u>

**INDIANA** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by the Indiana Office of Admissions & Continuing Education for 18.6 hours, including 1 hour of ethics for both the in-person and virtual Forum. In order to receive credit for your attendance, please complete and turn in your Certificate of Attendance making sure your Indiana Attorney number is included. The Forum will submit a list of attendees within 30 days so they can receive appropriate credit.

Indiana Supreme Court, Office of Admissions & Continuing Education, 251 North Illinois St., Suite 550, Indianapolis, IN 46204 Phone: 317-232-2552; http://courts.in.gov/cle; email - ACE@courts.in.gov

IOWA – The Forum has not requested accreditation with the Iowa Commission on CLE. An attorney seeking credit for attendance can submit a request within 30 days after completion. Each 60 minutes equal one credit hour.
 Commission on Continuing Legal Education, Judicial Branch Building, 1111 East Court Ave., Des Moines, IA 50319; Phone: 515-348-4670; www.iowacourts.gov; email - cle@iowacourts.gov

**KANSAS** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by Kansas Continuing Legal Education for a maximum of 20 CLE hours including 1 hour of ethics, for both the in person and virtual Forum (Online). Each 50 minutes equal one credit hour. For out-of-state seminars, the attorney is responsible for submitting an executed affidavit to Kansas Continuing Legal Education within 30 days after the seminar. The affidavit can be provided to you by the Forum staff. Please also complete the Forum's Certificate of Attendance and return it to the registration desk.

**Kansas Continuing Legal Education,** 301 SW 10th Ave., Topeka, KS 66612 Phone: 785-368-8201; <u>www.kscle.org</u>

**KENTUCKY** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by the Kentucky Bar Association Continuing Legal Education Commission for 18.5 credit hours, including 1 hour of ethics credit for both the inperson and virtual Forum (Webcast on site). In addition to the Forum's Certificate of Attendance, each Kentucky attorney attending must complete a Form #3. Please complete both forms prior and return to the registration desk prior to your departure. Kentucky attorneys who have not claimed CLE credit must report their attendance either through the Member CLE Portal at <u>www.kybar.org</u> or by submitting a completed form #3. **Kentucky Bar Association CLE Commission**, 514 West Main Street, Frankfort, KY 40601-1812 Phone: 502-564-3795; Fax: 502-564-3225; <u>www.kybar.org</u>

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**LOUISIANA** – The 28<sup>th</sup> Annual Paul J. Hartman State & Local Tax Forum has been approved by the Louisiana Committee on Mandatory Continuing Legal Education for a total of 18.58 hours of credit, including 1 hour of ethics credit for both the in-person and virtual Forum (webcast). Attendance records for Louisiana licensed attorneys are to be furnished to the MCLE Committee within 30 days of the course. Your Certificate of Attendance, complete with your Bar number, should be turned in at the Registration Desk prior to your departure. Any attorney instructor seeking Louisiana credit should complete a Request for Teaching Credit.

Louisiana State Bar Association, Mandatory Continuing Legal Education, 601 St. Charles Ave., New Orleans, LA, 70130

Phone: 504-619-0154; 800-421-5722, ext. 154; www.lsba.org/mcle

**MAINE** – Credit hours for courses or activities approved by another mandatory continuing legal education state and certified by that state's CLE regulatory authority will be accepted for identical credit by the Board of Overseers of the Bar in Maine upon the Board's receipt of evidence of such certification as issued by that state, which is available at the Registration Desk You may apply as an individual, using the ORACLE Form 1, to have the CLE activity approved.

Maine State Bar Association, 124 State Street, Augusta, ME 04330; Phone: 207-622-7554; Fax: 207-623-0083; www.mainebar.org; cle@mainebar.org

**Board of Overseers of the Bar**, P.O. Box 527, Augusta, ME 04332-0527 Phone: 207-623-1121; Fax: 207-623-4175; www.mebaroverseers.org

**MARYLAND** – Maryland does not have Mandatory CLE; therefore, the Forum has not filed for approval in this state.

Maryland State Bar Association, 520 W. Fayette St., Baltimore, MD 21201 Phone: 410-685-7878, 800-492-1964; Fax: 410-685-1016; <u>www.msba.org</u>

MASSACHUSETTS – The Forum has not filed an Application for Accreditation of CLE in this state.
 Massachusetts Board of Bar Examiners, One Pemberton Square, Suite 5-140, Boston, MA 02108
 Phone: 617-482-4466; Fax: 617-542-5934; www.mass.gov
 Massachusetts Bar Association, 20 West Street, Boston, MA 02111-1204
 Phone: 617-338-0500; www.massbar.org

MICHIGAN – The Forum has not filed an Application for Accreditation of CLE in this state. State Bar of Michigan, 306 Townsend St., Lansing, Michigan 48933-2012 Phone: 517-346-6300, 800-968-1442; Fax: 517-482-6248; <u>www.michbar.org</u>

**MINNESOTA** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by the Minnesota Board of Continuing Legal Education for 17 hours of general credit and 1 hour of ethics, for both the in-person and virtual forums (Live Webcast). Attorneys wishing to receive credit for this course must report their attendance in their OASIS portal at www.cle.mn.gov. Please also complete the Forum's Certificate of Attendance and turn in at the registration desk.

Minnesota State Board of Continuing Legal Education, 180 East 5th Street, Suite 950, St. Paul, MN 55101

Phone: 651-297-7100 - Fax: 651-296-5866; www.cle.mn.gov; email - clestaff@mbcle.state.mn.us

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**MISSISSIPPI** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by the Mississippi Commission on CLE for 18 CLE Credits, including 1 hour of ethics credit for both the in-person and virtual Forum. The Forum must forward to the Commission a list of Mississippi attorneys within thirty days following conclusion. In order to receive credit for your attendance, please complete and turn in your Certificate of Attendance to the registration desk.

**Mississippi Commission on CLE,** P. O. Box 369, Jackson, MS 39205 Phone: 601-576-4622; Fax: 601-576-4733; <u>https://courts.ms.gov</u>

MISSOURI – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by The Missouri Bar MCLE Department for 22.3 hours including 1.2 Ethics hours for both the in-person and virtual Forum. In order to receive credit for your attendance, please complete and turn in your Certificate of Attendance at the registration desk. Attendees should keep a personal record of attendance at the program for use in filing their Annual Report of Compliance. Sponsors do not submit a certificate of attendance to the Missouri Bar. The Missouri Bar MCLE, 326 Monroe St., P.O. Box 2355, Jefferson City, MO 65102 Phone: 573-638-2233; Fax: 573-635-2811; www.mobar.org; email - mobar@mobar.org

**MONTANA** – The Forum has not requested approval from the Montana Board of CLE; however, if a seminar has been approved for CLE credit in the state in which it is held, there may not be a need to apply for approval of CLE credit in Montana.

Montana Board of Continuing Legal Education, P. O. Box 577, Helena, MT 59624 Phone: 406-442-7660; Fax: 406-442-7763 - <u>www.montanabar.org/cle/</u>

**NEBRASKA** – The Forum has not filed for pre-approval in Nebraska. However, attorneys can submit their CLE hours by logging into their account and submitting their Certificate of Attendance and the Forum Agenda/Brochure (which includes speaker bios). There is currently not a fee to submit individual attendance. Please complete the Forum Certificate of Attendance and return to the registration desk.

**Nebraska Bar Association**, 3806 Normal Blvd., Lincoln, NE 68506 Phone: 402-471-3137; Fax: 402-471-2512; <u>https://supremecourt.nebraska.gov</u>; <u>nsc.attrservices@nebraska.gov</u>

NEVADA – The Forum has not requested approval by the board of CLE. Each 60 minutes equal one credit hour. Nevada Board of Continuing Legal Education, 457 Court Street, 2nd Floor, Reno, NV 89501 Phone: 775-329-4443; Fax: 775-329-4291; <u>www.nvbar.org</u>

**NEW HAMPSHIRE** – The Forum has not requested approval by the CLE Board. Each 60 minutes equal one credit hour.

**New Hampshire Minimum CLE Board,** 2 Pillsbury Street, Suite 300, Concord NH 03301-3502 Phone: 603-715-3222; Fax: 603-224-2910; <u>www.nhbar.org</u>

NEW JERSEY – The Forum has not requested approval in this state. New Jersey Institute for Continuing Legal Education (ICLE), One Constitution Square, New Brunswick, NJ 08901-1520, Phone: 732-214-8500; Fax: 732-249-0383; <u>www.njicle.com</u>

**NEW MEXICO** – The Forum has not applied for pre-approval by The State Bar of New Mexico. Attorneys can submit CLE credits via the website. Please complete the Forum Certificate of Attendance and return to the registration desk. **State Bar of New Mexico MCLE**, P. O. Box 92860, Albuquerque, NM 87199-2860 Phone: 505-797-6000; Fax: 866-588-9437; www.nmbar.org/MCLE; email-mcle@nmbar.org

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**NEW YORK** – Since the 28th Annual Paul J. Hartman State & Local Tax Forum has been approved by a New York Approved Jurisdiction, it is automatically approved by the State of New York. Credit hours are based on 50 minutes equaling one hour. You are required to maintain your attendance documents for a period of two years. New York is on the Honor System and you are to affirm your hours with your regularly scheduled reporting requirements to the state.

**New York State Continuing Legal Education Board,** 25 Beaver Street, 11th Floor, New York, NY 10004 Phone: 212-428-2105; Fax: 212-428-2188; <u>www.courts.state.ny.us</u>

**NORTH CAROLINA** – The 28th Annual Paul J. Hartman Forum is approved for 18.5 hours credit, of which 1.0 hour will be available to satisfy the professional responsibility/ethics requirement. Within 30 days following the Forum, we are required to forward to the Board a list of all attending North Carolina lawyers, with state bar numbers, in attendance including the specific number of credit hours that each attorney attended. Please complete and return the Certificate of Attendance and include your state bar number.

The North Carolina State Bar-Continuing Legal Education, 217 East Edenton St., P.O. Box 26148, Raleigh, NC 27611

Phone: 919-733-0123; Fax: 919-821-9168; www.nccle.org

NORTH DAKOTA – The Forum has not filed Application for Approval of CLE Credit with the North Dakota Commission for CLE. Each 60 minutes equal one credit hour. North Dakota Commission for CLE, P. O. Box 2136, Bismarck, ND 58502 Phone: 701-255-1404; Fax: 701-224-1621; <u>www.sband.org</u>

**OHIO** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by the Supreme Court of Ohio Commission on Continuing Legal Education for 18.5 total CLE hours, including 17.5 General hours and 1.00 hour of Attorney Professional Conduct instruction. Each attorney attending must complete the Forum's Certificate of Attendance and include the Attorney Registration Number. Sponsors are required to submit attendance credit within 30 days from the date of the program.

**Supreme Court of Ohio, Commission on CLE,** 65 South Front Street, 5th Floor, Columbus, OH 43215-3431 Phone: 614-387-9320; Fax: 614-387-9329; <u>www.supremecourt.ohio.gove/AttySvcs/CLE/</u>

**OKLAHOMA** – The Forum has not requested approval by the Oklahoma Bar Association. Each 50 minutes equal one credit hour. An attorney desiring approval of the Forum shall apply to the Commission by submitting an application within 90 days of the Forum.

MCLE Commission, Oklahoma State Bar, 1901 North Lincoln Boulevard, P.O. Box 53036, Oklahoma City, OK 73512-3036

Phone: 405-524-2365; Fax: 405-524-1115; http://www.okbar.org/mcle; email - mcle@okbar.org

**OREGON** – The Forum has not requested approval by the Oregon State Bar. Each 60 minutes equal one credit hour.

**Oregon State Bar**, P.O. Box 231935, Tigard, OR 97281 Phone: 503-620-0222, Ext. 368; Fax: 503-684-1366; <u>http://www.osbar.org/mcle</u>

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**PENNSYLVANIA** –The 28<sup>th</sup> Annual Paul J. Hartman State and Local Tax Forum has been approved by the Pennsylvania CLE Board for 18.5 hours including 1 ethics credit, for the in-person Forum. In order to receive credit each Pennsylvania attorney must complete the Forum's Certificate of Attendance, the Pennsylvania CLE Credit Request Form, and attach the appropriate attendance fee as calculated in Section C. The forms and checks are to be forwarded to the Board by the individual attorney. The Forum's Certificate of Attendance should be completed and returned to the registration desk. Pre-approval from PACLE is not possible for individual online courses. **Supreme Court of Pennsylvania Continuing Legal Education Board,** 601 Commonwealth Avenue, Suite 3400, P.O. Box 62495, Harrisburg, PA 17106-2495 Phone: 800-497-2253; www.pacle.org

**RHODE ISLAND** – The Forum has not requested accreditation by the CLE Commission. Each 50 minutes equals one credit hour.

MCLE Commission, 250 Benefit Street, 4th Floor, Providence, RH 02903 Phone: 401-222-4942; Fax: 401-222-3599; <u>www.courts.state.ri.us</u>

**SOUTH CAROLINA** – The 28<sup>th</sup> Annual Paul J. Hartman SALT Forum has been approved by the Supreme Court of South Carolina Commission on Continuing Legal and Education and Specialization for 18.57 credit hours including 1 hour of ethics credit for the in-person Forum, and 18.25 credit hours including 1 Ethics hour for the online Forum. Each attorney attending must complete the Forum's Certificate of Attendance and include the South Carolina Bar Number. Within 30 days following the Forum, we are required to furnish the Commission with a list of all attending South Carolina attendees.

**The Supreme Court of South Carolina, Commission on Continuing Legal Education and Specialization**, P.O. Box 2138, Columbia, SC 29202

Phone: 803-799-5578; http://www.commcle.org; email-commcle@bellsouth.net

**SOUTH DAKOTA** – The Forum has not requested approval in this state. **State Bar of South Dakota**, 222 E. Capital Ave. #3, Pierre, SD 57501 605-224-7554; <u>www.statebarofsouthdakota.com</u>

**TENNESSEE** – The 28<sup>th</sup> Annual Paul J. Hartman State and Local Tax Forum has been approved for a maximum of 18.58 credit hours, including 1 dual hour, for both the in-person and virtual Forum (Webinar). Each 60 minutes equal one credit hour. Within 30 days following the activity, the Forum must submit an alphabetical list of attorneys attending, their BPR numbers, the hours of credit claimed by each attendee, and payment of a CLE certification fee which should have been paid with your registration fee. **Your attendance at the Forum will not be reported to the Tennessee Board of Professional Responsibility without payment of this fee.** Please complete the Certificate of Attendance, including BPR number, and return to the desk following the Forum. **Tennessee Commission on CLE and Specialization,** 1321 Murfreesboro Pike, Suite 810, Nashville, TN 37217 Phone: 615-741-3096; Fax: 615-532-2477; http://www.cletn.com; email - info@cletn.com

**TEXAS** – The Forum has not filed for accreditation with the State Bar of Texas. However, attorneys with a minimum of 3 completed hours should apply on their own for CLE credit for an out of state seminar for both the inn-person and virtual Forum. Complete the online application at <u>texasbar.com/mcle</u>, submit the agenda/brochure, and a \$25 fee. Please also return the completed Certificate of Attendance to the registration table.

State Bar of Texas, MCLE PO Box 13007, Austin, TX 78711-3007

Phone: 512-427-1806 or 800-204-2222, ext. 1806; Fax: 512-427-4423; www.texasbar.com; email-mcle@texasbar.com

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**UTAH** – The Forum has not filed for accreditation with the Utah State Board. Each 50 minutes equal one credit hour.

MCLE Board Administrator, Utah Law & Justice Center, 645 South 200 East, Suite 312, Salt Lake City, UT 84111-3834

Phone: 801-531-9077; Fax: 801-531-0660; www.utahbar.org

**VERMONT** – The Forum has not filed for accreditation with the MCLE board. Each 60 minutes equal one credit hour.

**Vermont MCLE Board, c/o Vermont Supreme Court,** 109 State Street, Montpelier, VT 05609-0702 Phone: 802-828-3281; Fax: 802-828-3457; <u>http://www.vermontjudiciary.org</u>

**VIRGINIA** – The Forum has not requested approval by the Virginia Mandatory Continuing Legal Education Board. Please check with the registration desk for update. The Board requires your completion of their Certification of Attendance (Form 2) which is available at the Registration Desk. These forms are to be completed and left at the Registration Desk upon your departure from the Forum. Individual attorneys can request credit by completing Application Forum 4, under their Member Resources tab.

Mandatory Continuing Legal Education Board, Virginia State Bar, 1111 E. Main Street, Suite 700, Richmond, VA 23219-0026

Phone: 804-775-0500; Fax: 804-775-0501; http://www.vsb.org

WASHINGTON – The Forum has not requested approval by the Washington Board of CLE. Any attendee seeking credit must complete the Forum's Certificate of Attendance and leave at Registration Desk prior to your departure.
 Washington Board of CLE, Washington State Bar Association, 2101 Fourth Avenue, Fourth Floor, Seattle, WA 98121-2330

Phone: 206-733-5912; Fax: 206-727-8320; http://www.wsba.org