

**CERTIFICATE OF ATTENDANCE FOR CALIFORNIA LEGAL SPECIALIST CONTINUING LEGAL EDUCATION
IN TAXATION LAW**

Provider	Hawaii Tax Institute Foundation
Subject Matter/Title	59th Annual Hawaii Tax Institute
Date and Time of Activity	November 6-10, 2022
Location	Honolulu, Hawaii
Length of Activity	

California LSCLE credit was offered in the following areas:

AREA	HOURS OFFERED BY PROVIDER	HOURS CLAIMED BY PARTICIPANT
Individual income tax	8.75	
Corporate income tax	1.25	
Partnership income tax	1.00	
Real estate income tax	1.5	
Tax procedures	2.5	
Compensation and benefits tax	0	
California taxes	0	
Estate, gift tax and estate planning	25.75	
Tax exempt organizations	4.5	
Current developments	13.25	
International tax	2.0	
Ethics of tax practice	3.0	
TOTAL HOURS OFFERED/CLAIMED	63.50	

To be completed by the attorney after participation in the above-named activity:

By signing below, I certify that I participated in the activity described above and am entitled to claim California Legal Specialization credit as indicated in the "Hours Claimed by Participant" column.

Name: _____

Signature: _____

Date: _____

Reminder: If the provider has not been granted credit for a particular area, you cannot claim credit for that area. Keep this record of attendance for at least one year from the date the California Board of Legal Specialization acts on your application for certification or recertification. In the event that you are audited by the Board, you may be asked to submit this record of attendance.