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**E-79-10 “Practice limited to” advertising**

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**Question**

Is it proper for an office to place an advertisement in various publications using the following words: “practice limited to federal and state tax planning, tax litigation and tax audits.”

**Opinion**

The Supreme Court Order of April 30, 1979, provides: *Rule*: “A lawyer may advertise the lawyers availability to provide legal services, provided that the use of any advertisement which is false, misleading, deceptive or unfair shall constitute professional misconduct.”

The Court also stated that: “Nothing in this Order affects Section 757.295 Stats., and a violation of that Section constitutes professional misconduct.”

The foregoing statutory Section refers to Section 757.296 which permits advertising relating to professional qualifications. Subsection (2)(a) defines “professional qualifications” and includes therein: “Fields of law in which the lawyer or law firm concentrates; the statement that practice is limited to one or more fields of law.”

Therefore, the question is answered in the affirmative: It is proper to place an advertisement in various publications using the words “practice limited to federal and state tax planning, tax litigation and tax audits,” provided that the entire advertisement complies with the Order of the Court and Section 757.295 Stats.