

You advise that you recently opened a law practice and have several clients with needs in the areas of taxation, estate planning and investments. Although you have experience in these areas, you prefer to allocate this work to a nonlawyer accountant (non-CPA), whom you will pay hourly. You state that you intend to clearly inform clients that the person counseling them is not an attorney and to oversee work performed by the accountant.

You wish to know whether or not the delegation of this work to an accountant would violate Canon 3.

DR:3-104 states that a lawyer or law firm may hire personnel to perform delegated functions under the direct supervision of a licensed attorney but shall not permit such nonlawyer personnel to (1) counsel clients about legal matters; (2) appear as counsel in court or in proceedings which are part of the judicial process; and (3) engage in the unauthorized practice of law. DR:3-104(B) states that a lawyer or law firm that employs nonlawyer personnel shall not permit any representation that such nonlawyer is a lawyer. DR:3-104(C) states that a lawyer in a law firm that employs nonlawyer personnel should exercise a high standard of care to assure compliance by the nonlawyer personnel with the applicable provisions of the Code of Professional Responsibility of employing attorneys. DR:3-104(D) states that the delegated work of nonlawyer personnel should be such that will assist only the employing attorney and will be merged into the lawyer's completed product. The lawyer shall examine and be responsible for all work delegated to nonlawyer personnel. DR:3-104(E) states that the lawyer or law firm that employs nonlawyer personnel shall not permit such nonlawyer to communicate with clients or the public, including lawyers outside the firm, without first disclosing his nonlawyer status.

As long as the accountant does not counsel your clients with regard to legal matters, it would not be improper for you to delegate certain tasks to the accountant. You must also be certain to clearly inform clients that the accountant is not an attorney and oversee all work performed. The Committee advises you to carefully consider the provisions of DR:3-104 and to ensure that you comply with this disciplinary rule.

The Committee has referred your letter to the Unauthorized Practice of Law Committee for their consideration.

Committee Opinion
May 23, 1988