**Virginia Mandatory Continuing Legal Education**

**Virginia State Bar**

**1111 East Main Street, Suite 700**

**Richmond, VA 23219-0026**

**(804) 775-0577**

[**www.vsb.org**](http://www.vsb.org/mcle)

April 6, 2022

Via E-mail

Sonia Carey

Hampton Roads Estate Planning Council

c/o Hook Law Center

Legal Power for Seniors

295 Bendix Rd Ste 170

Virginia Beach, VA 23452

RE: TEJJ003

Dear Ms. Carey:

The course titled “How to Avoid and What to do if Audited by the IRS” has been approved for 1.0 credit hours including (0.0) credit hours for Ethics by the Virginia Mandatory Continuing Legal Education Board.

Accreditation of this program is approved through October 31, 2022. Enclosed are the applicable certification forms for your course. Virginia attorneys may certify their attendance at our websiteupon receipt of this formand the course ID# may not be provided without it. Course attendance lists are not processed as certification of attendance.

Any recording of this program for future presentation by any delivery means requires a separate application.

Please contact the MCLE Department if you have any questions.

Sincerely,

Text, letter

Description automatically generated

Lauren Langley

Deputy Director of Regulatory Compliance

**Virginia MCLE Board**

**CERTIFICATION OF ATTENDANCE (FORM 2)**

MCLE requirementpursuant to Paragraph 17, of Section IV, Part Six, Rules of the Supreme Court of Virginia

and the MCLE Board Regulations.

Certify Your Attendance Online at [www.vsb.org](http://www.vsb.org)

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MCLE Compliance Deadline - October 31. MCLE Reporting Deadline - December 15.

A $100 fee will be assessed for failure to comply with either deadline.

**Member Name:**   **VSB Member Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Daytime Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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**City State Zip**

**Course ID Number: TEJJ003**

**Sponsor: Hampton Roads Estate Planning Council**

**Course/Program Title: How to Avoid and What to do if Audited by the IRS**

**Live Interactive \* CLE Credits (Ethics Credits): 1.0 (0.0)**

**Date Completed:**  **Location: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**By my signature below I certify**

\_\_\_ I attended a total of (hrs/mins) of **approved CLE**, of which ( ) (hrs/mins) were in **approved** **Ethics**. Credit is awarded for actual time in attendance (0.5 hr. minimum) rounded to the nearest half hour. (Example: 1hr 15min = 1.5hr)

\_\_\_ The sessions I am claiming had written instructional materials to cover the subject.

\_\_\_ I participated in this program in a setting physically suitable to the course.

\_\_\_ I was given the opportunity to participate in discussions with other attendees and/or the presenter.

\_\_\_ I understand I may not receive credit for any course/segment which is not materially different in substance than a course/segment for which credit has been previously given during the same completion period or the completion period immediately prior.

\_\_\_ I understand that a materially false statement shall be subject to appropriate disciplinary action.

\* NOTE: A maximum of 8.0 hours from pre-recorded courses may be applied to meet your yearly MCLE requirement. Minimum of 4.0 hours from live interactive courses required.

Date Signature

This form may be mailed to:

Virginia MCLE Board

Virginia State Bar

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Richmond, VA 23219-0026

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[Office Use Only: Live]

**Virginia MCLE Board**

**CERTIFICATION OF TEACHING (FORM 3)**

MCLE requirementpursuant to Paragraph 17, of Section IV, Part Six, Rules of the Supreme Court of Virginia

and the MCLE Board Regulations.

Email this form to [mymcle@vsb.org](mailto:mymcle@vsb.org)

MCLE Compliance Deadline - October 31. MCLE Reporting Deadline - December 15.

A $100 fee will be assessed for failure to comply with either deadline.

**Member Name:**   **VSB Member Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Daytime Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**City State Zip**

**Course ID Number: TEJJ003**

**Sponsor: Hampton Roads Estate Planning Council**

**Course/Program Title: How to Avoid and What to do if Audited by the IRS**

**Live Interactive \* CLE Credits (Ethics Credits): 1.0 (0.0)**

Date(s) of Teaching: Location(s):

*ONLY SESSIONS WITH WRITTEN INSTRUCTIONAL MATERIALS ARE APPROVABLE FOR CREDIT*

* My teaching segment was \_\_\_\_\_\_\_\_ (hrs/mins) of CLE, of which (\_\_\_\_\_\_\_) (hrs/mins) were in Ethics.
* In addition, I attended *other* segments totaling \_\_\_\_\_\_\_\_ (hrs/mins) of CLE, of which (\_\_\_\_\_\_\_) (hrs/mins) were in Ethics.
* I spent \_\_\_\_\_\_\_\_ hours preparing for teaching my segment of the course.
* No more than four (4) hours of preparation credit may be claimed per one hour of instructional time in your presentation, and no more than eight (8) hours total for any one course. Total credit is awarded for actual time spent teaching, attendance and preparation rounded to the nearest half hour. (Example: 1hr 15min = 1.5hr)
* A materially false statement shall be subject to appropriate disciplinary action.

\* NOTE: A maximum of 8.0 hours from pre-recorded courses may be applied to meet your yearly MCLE requirement. Minimum of 4.0 hours from live interactive courses required.

**Date Signature**

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