



Commission on Minimum Continuing Legal Education (MCLE)

State of Connecticut Judicial Branch

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COUNSEL TO
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Michael P. Bowler, Esq.

March 29, 2017

Opinion 11

Foreign Income as it Applies to the Exemption Set Forth in Practice Book §2-27A(b)(5)

The Commission on Minimum Continuing Legal Education (Commission) received a request from an attorney who derives all of his legal income from foreign clients. The attorney asks whether he is entitled to take the exemption from Minimum Continuing Legal Education (MCLE) set forth in Practice Book §2-27A(b)(5).¹ The opinion of the Commission is that the attorney may not take the exemption unless he makes less than \$1000 per year, or the equivalent thereof, for the provision of legal services, no matter where the income is derived or the manner in which it is paid. The Commission notes that the opinion extends to all forms of currency, including digital currency.

A handwritten signature in black ink, appearing to read "Michael P. Bowler".

Michael P. Bowler
Counsel to the Commission

¹ Practice Book §2-27A(b)(5) provides for an exemption from the MCLE requirement for "[a]ttorneys who earn less than \$1000 in compensation for the provision of legal services in such year."