



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

du m-150

Honorable Fred Stockdale
District Attorney
39th Judicial District
Aspermont, Texas

Dear Mr. Stockdale:

Opinion No. 0-5056

Re: Whether or not the service rendered by a layman, not an accountant or attorney, in advising and assisting the public generally in preparing income tax returns comes within the statute prohibiting the unlawful practice of law, P. C., Article 430a.

You propound for a legal opinion from this department the following question:

"Does the service rendered by a layman, and not an accountant or attorney, in advising and assisting the public generally in preparing income tax returns come within the statute prohibiting the unlawful practice of law?"

Assuming the layman performs such service for a consideration or benefit as mentioned below, your question should be answered in the affirmative.

Article 430a of the Penal Code, Vernon's Codification, Section 2, declares:

"For the purpose of this Act, the practice of law is defined as follows:

"Whoever * * * for a consideration, reward or pecuniary benefit, present or anticipated, direct or indirect, advises or counsels another as to secular law, or draws a paper, document or instrument affecting or relating to secular rights, * * * is practicing law."

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Such activity of a layman, therefore, is in violation of the practice of law act.

Our opinion would be the same whether the lay- may be an accountant or not.

Very truly yours

APPROVED MAR 3, 1943

ATTORNEY GENERAL OF TEXAS

Ernest C. Walker
FIRST ASSISTANT
ATTORNEY GENERAL

By

Oole Speer
Oole Speer
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OS-MR

