



**ILLINOIS STATE  
BAR ASSOCIATION**

# **ISBA Advisory Opinion on Professional Conduct**

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**ISBA Advisory Opinions on Professional Conduct are prepared as an educational service to members of the ISBA. While the Opinions express the ISBA interpretation of the Illinois Rules of Professional Conduct and other relevant materials in response to a specific hypothesized fact situation, they do not have the weight of law and should not be relied upon as a substitute for individual legal advice.**

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**This Opinion was AFFIRMED by the Board of Governors in July 2010. Please see the 2010 Illinois Rules of Professional Conduct 1.6, 1.7, 1.8, 1.9, 5.4, 7.1, 7.2, 7.3, and 7.4. See also ISBA Ethics Advisory Opinions 90-6, 90-16, and 90-32. This opinion was affirmed based on its general consistency with the 2010 Rules, although the specific standards referenced in it may be different from the 2010 Rules. Readers are encouraged to review and consider other applicable Rules and Comments, as well as any applicable case law or disciplinary decisions.**

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**Opinion No. 85-3  
October 4, 1985**

Topic: Dual Professions; Accounting practice combined with practice of law

Digest: Practice of law and accounting in same office now permissible due to repeal of Code section that required physical separation of dual practices.

Ref.: Amendment to Rule 2-102, effective July 1, 1984

## FACTS

Attorney A is both a licensed Illinois attorney and a certified public accountant and is engaged in the practice of both professions in the same physical location. He conducts his law practice as a sole practitioner, together with an associate, and his accounting practice is a partnership with B, a CPA and non-lawyer, as A & B Accountants. A has separate stationery for each practice, separate files, etc., the only common denominators being a shared receptionist, a shared clerical worker, and a common reception area.

## QUESTIONS

1. Can an Attorney CPA conduct a law practice at the same time he conducts an accounting practice as a partner in the accounting firm?
2. Can Attorney A, as a sole practicing attorney, continue to share the receptionist, a clerical worker and reception area with an accounting firm in which he is a partner?

3. Can Attorney A conduct his sole practice of law and his accounting practice as a partner in the accounting firm from the same physical office?

4. What other recommended guidelines for distinction should be drawn between Attorney A's practice of law as a sole practitioner and conduct of an accounting business as a partner in an accounting firm?

### OPINION

The answers to inquiries 1, 2 and 3 are in the affirmative and constitute a marked departure from prior opinions due to a recent change in the Code of Professional Responsibility.

Effective July 1, 1984, the following Code provision was repealed by the Illinois Supreme Court:

Rule 2-102(c) - A lawyer who is engaged both in the practice of law and another profession or business shall not so indicate on his letter head, office sign, or other professional card, nor shall he identify himself as a lawyer in any publication in connection with his other profession or business.

The physical constraints enumerated in the repealed rule had been amplified in prior opinions to prohibit or constrain practicing dual professions (Opinion 862, Attorney & Real Estate Broker from the same Office; Opinion 807, Attorney and Insurance Agent; and Opinion 796, Attorney and Certified Public Accountant, both relating to publicity; Opinion 765, a reaffirmation of the prohibition of practicing dual professions from the same office and the Opinions cited therein).

The repeal of Rule 2-201(c) in effect now sanctions the practice of dual professions from the same office in that the foundation that supported the prohibition in prior Opinions has been eliminated.

There has never been a prohibition against dual occupations per se; the ethical questions have always revolved around the propriety of intermingling the occupations or the potential conflicts between them. Accordingly, the answer to Question No. 1 is clearly affirmative and for the reason enumerated the answer to Question No. 3 is likewise in the affirmative. To the extent the prior Opinions cited herein are inconsistent with this Opinion, the former are hereby amended to conform to the view expressed herein.

The sharing aspects outlined in Question No. 2 can also be answered in the affirmative, but only with the context of the Committee's following response to Question No. 4.

The guidelines requested in the inquiry basically relate to the intermingling aspect, as perceived by the public, and potential conflicts, as recognized by the practitioner. Due to the breadth of this specific question a detailed response will not be undertaken by the Committee at this time; however, attention is directed to the following sections of the Code for guidance:

Rule 2-103 (referrals, solicitations and initiating contact);

Rule 3-102 (division of fees with a non-lawyer);

Rule 4-101 (preservation of confidences);

Rule 5-101, 104, 105 and 107 (exercise of independent professional judgment);

Canon 9 (avoiding the appearance of impropriety).

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