

	<p style="text-align: center;"><b>American Bar Association CPR Policy Implementation Committee</b></p> <p style="text-align: center;"><b>Variations of the ABA Model Rules of Professional Conduct</b></p> <p style="text-align: center;"><b>RULE 5.4 PROFESSIONAL INDEPENDENCE OF A LAWYER</b></p> <p><b>(a) A lawyer or law firm shall not share legal fees with a nonlawyer, except that:</b></p> <p style="padding-left: 40px;"><b>(1) an agreement by a lawyer with the lawyer's firm, partner, or associate may provide for the payment of money, over a reasonable period of time after the lawyer's death, to the lawyer's estate or to one or more specified persons;</b></p> <p style="padding-left: 40px;"><b>(2) a lawyer who purchases the practice of a deceased, disabled, or disappeared lawyer may, pursuant to the provisions of Rule 1.17, pay to the estate or other representative of that lawyer the agreed-upon purchase price;</b></p> <p style="padding-left: 40px;"><b>(3) a lawyer or law firm may include nonlawyer employees in a compensation or retirement plan, even though the plan is based in whole or in part on a profit-sharing arrangement; and</b></p> <p style="padding-left: 40px;"><b>(4) a lawyer may share court-awarded legal fees with a nonprofit organization that employed, retained or recommended employment of the lawyer in the matter.</b></p> <p><b>(b) A lawyer shall not form a partnership with a nonlawyer if any of the activities of the partnership consist of the practice of law.</b></p> <p><b>(c) A lawyer shall not permit a person who recommends, employs, or pays the lawyer to render legal services for another to direct or regulate the lawyer's professional judgment in rendering such legal services.</b></p> <p><b>(d) A lawyer shall not practice with or in the form of a professional corporation or association authorized to practice law for a profit, if:</b></p> <p style="padding-left: 40px;"><b>(1) a nonlawyer owns any interest therein, except that a fiduciary representative of the estate of a lawyer may hold the stock or interest of the lawyer for a reasonable time during administration;</b></p> <p style="padding-left: 40px;"><b>(2) a nonlawyer is a corporate director or officer thereof or occupies the position of similar responsibility in any form of association other than a corporation; or</b></p> <p style="padding-left: 40px;"><b>(3) a nonlawyer has the right to direct or control the professional judgment of a lawyer.</b></p> <p>Variations from ABA Model Rule are noted. Comments not included.</p>
ALABAMA	<p><b>(a) and (a)(1) Same as MR</b></p> <p><b>(a)(2) A lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer; and</b></p>

	<p>(a)(3) Same as MR</p> <p>Has not adopted MR (a)(4)</p> <p>(b)-(d)(1) Same as MR</p> <p>(d)(2) A nonlawyer is a corporate director or officer thereof; or</p> <p>(d)(3) Same as MR</p>
ALASKA	Same as MR, except (a)(2) which reads: “a lawyer who purchases the practice of a lawyer who is deceased, disabled, or whose whereabouts are unknown may, pursuant to the provisions of Rule 1.17, pay to the estate or other representative of that lawyer the agreed-upon purchase price;”
ARIZONA	Same as MR. Note: this Rule will be repealed Jan.1, 2021.
ARKANSAS	Same as MR.
CALIFORNIA	<p>Title: Financial and Similar Arrangements with Nonlawyers</p> <p>(a) A lawyer or law firm shall not share legal fees directly or indirectly with a nonlawyer or with an organization that is not authorized to practice law, except that:</p> <p>(1) an agreement by a lawyer with the lawyer’s firm, partner, or associate may provide for the payment of money or other consideration over a reasonable period of time after the lawyer’s death, to the lawyer’s estate or to one or more specified persons;</p> <p>(2) a lawyer purchasing the practice of a deceased, disabled or disappeared lawyer may pay the agreed-upon purchase price, pursuant to rule 1.17, to the lawyer’s estate or other representative;</p> <p>(3) a lawyer or law firm may include nonlawyer employees in a compensation or retirement plan, even though the plan is based in whole or in part on a profit-sharing arrangement, provided the plan does not otherwise violate these rules or the State Bar Act;</p> <p>(4) a lawyer or law firm may pay a prescribed registration, referral, or other fee to a lawyer referral service established, sponsored and operated in accordance with the State Bar of California’s Minimum Standards for Lawyer Referral Services;</p> <p>(5) a lawyer or law firm may share with or pay a court-awarded legal fee to a nonprofit organization that employed, retained, recommended, or facilitated employment of the lawyer or law firm in the matter; or</p> <p>(6) a lawyer or law firm may share with or pay a legal fee that is not courtawarded but arises from a settlement or other resolution of the matter with a nonprofit organization that employed, retained, recommended, or facilitated employment of the lawyer or law firm in the matter provided: (i) the nonprofit organization qualifies under section 501(c)(3) of the Internal Revenue Code; (ii) the lawyer or law firm enters into a written agreement to divide the fee with the nonprofit organization; (iii) the lawyer or law firm obtains the client’s consent in writing, either at the time the lawyer or law firm enters into the agreement with the nonprofit organization to divide the fee or as soon thereafter as reasonably practicable, after a full written disclosure to the client of the fact that a division of fees will be made, the identity of the lawyer or law firm and the nonprofit organization that are parties to the division, and the terms of the division, including the restriction imposed under paragraph (a)(6)(iv); and (iv) the total fee charged by the lawyer or law firm is not increased solely by reason of the agreement to divide fees.</p>

	<p>(b) A lawyer shall not form a partnership or other organization with a nonlawyer if any of the activities of the partnership or other organization consist of the practice of law.</p> <p>(c) A lawyer shall not permit a person who recommends, employs, or pays the lawyer to render legal services for another to direct or regulate the lawyer's independent professional judgment or interfere with the lawyer-client relationship in rendering legal services.</p> <p>(d) A lawyer shall not practice with or in the form of a professional corporation or other organization authorized to practice law for a profit if: (1) a nonlawyer owns any interest in it, except that a fiduciary representative of a lawyer's estate may hold the lawyer's stock or other interest for a reasonable time during administration; (2) a nonlawyer is a director or officer of the corporation or occupies a position of similar responsibility in any other form of organization; or (3) a nonlawyer has the right or authority to direct or control the lawyer's independent professional judgment.</p> <p>(e) The Board of Trustees of the State Bar shall formulate and adopt Minimum Standards for Lawyer Referral Services, which, as from time to time amended, shall be binding on lawyers. A lawyer shall not accept a referral from, or otherwise participate in, a lawyer referral service unless it complies with such Minimum Standards for Lawyer Referral Services.</p> <p>(f) A lawyer shall not practice with or in the form of a nonprofit legal aid, mutual benefit or advocacy group if the nonprofit organization allows any third person to interfere with the lawyer's independent professional judgment, or with the lawyer-client relationship, or allows or aids any person to practice law in violation of these rules or the State Bar Act.</p>
COLORADO	<p>(a) and (a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer;</p> <p>(a)(3) is the same as MR (a)(2)</p> <p>(a)(4) is the same as MR (a)(3)</p> <p>(a)(5) is the same as MR (a)(4)</p> <p>(b) and (c) Same as MR</p> <p>(d) A lawyer shall not practice with or in the form of a professional company that is authorized to practice law for a profit, if:</p> <p>(d)(1) Same as MR</p> <p>(d)(2) A nonlawyer has the right to direct or control the professional judgment of a lawyer.</p> <p>Has not adopted MR (d)(3)</p> <p>(e) A lawyer shall not practice with or in the form of a professional company that is authorized to practice law for a profit except in compliance with C.R.C.P. 265.</p> <p>(f) For purposes of this Rule, a "nonlawyer" includes (1) a lawyer who has been</p>

	<p>disbarred, (2) a lawyer who has been suspended and who must petition for reinstatement, (3) a lawyer who has been immediately suspended pursuant to C.R.C.P. 251.8 or 251.20(d), (4) a lawyer who is on inactive status pursuant to C.R.C.P. 227(A)(6), or (5) a lawyer who, for a period of six months or more, has been (i) on disability inactive status pursuant to C.R.C.P. 251.23 or (ii) suspended pursuant to C.R.C.P. 251.8.5, 227(A)(4), 260.6, or 251.8.6.</p>
CONNECTICUT	<p>(a) and (a)(1) Same as MR</p> <p>(a)(2) A lawyer who purchases the practice of a lawyer with disabilities or a lawyer who is deceased or has disappeared may, pursuant to the provisions of Rule 1.17, pay to the estate or other representative of that lawyer the agreed upon purchase price; and</p> <p>(a)(3)-(d)(3) Same as MR</p>
DELAWARE	<p>(a) and (a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer</p> <p>(a)(3) Same as MR (a)(2)</p> <p>(a)(4) Same as MR (a)(3)</p> <p>(a)(5) Same as MR (a)(4)</p> <p>(b) – (d) Same as MR</p>
DC	<p>(a) and (a)(1) Same as MR</p> <p>(a)(2) lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer. A lawyer who purchases the practice of a deceased, disabled, or disappeared lawyer may, pursuant to the provisions of Rule 1.17, pay to the estate or other representative of that lawyer the agreed-upon purchase price.</p> <p>(a)(3) Same as MR</p> <p>(a)(4) Sharing of fees is permitted in a partnership or other form of organization which meets the requirements of paragraph (b); and</p> <p>(a)(5) A lawyer may share legal fees, whether awarded by a tribunal or received in settlement of a matter, with a nonprofit organization that employed, retained, or recommended employment of the lawyer in the matter and that qualifies under Section 501(c)(3) of the Internal Revenue Code.</p> <p>(b) A lawyer may practice law in a partnership or other form of organization in which a financial interest is held or managerial authority is exercised by an individual nonlawyer who performs professional services which assist the organization in providing legal services to clients, but only if:</p>

	<p>(1) The partnership or organization has as its sole purpose providing legal services to clients;</p> <p>(2) All persons having such managerial authority or holding a financial interest undertake to abide by these Rules of Professional Conduct;</p> <p>(3) The lawyers who have a financial interest or managerial authority in the partnership or organization undertake to be responsible for the nonlawyer participants to the same extent as if nonlawyer participants were lawyers under Rule 5.1;</p> <p>(4) The foregoing conditions are set forth in writing.</p> <p>(c) Same as MR</p> <p>(d) Not adopted.</p>
FLORIDA	<p>(a) adds title to the paragraph “Sharing Fees with Nonlawyers.”</p> <p>(a) and (a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation that fairly represents the services rendered by the deceased lawyer;</p> <p>(a)(3) a lawyer who purchases the practice of a deceased, disabled, or disappeared lawyer may, in accordance with the provisions of rule 4-1.17, pay to the estate or other legally authorized representative of that lawyer the agreed upon purchase price;</p> <p>(a)(4) bonuses may be paid to nonlawyer employees for work performed, and may be based on their extraordinary efforts on a particular case or over a specified time period. Bonus payments shall not be based on cases or clients brought to the lawyer or law firm by the actions of the nonlawyer. A lawyer shall not provide a bonus payment that is calculated as a percentage of legal fees received by the lawyer or law firm; and</p> <p>(a)(5) a lawyer may share court-awarded fees with a nonprofit, pro bono legal services organization that employed, retained, or recommended employment of the lawyer in the matter.</p> <p>(b) Qualified Pension Plans. A lawyer or law firm may include nonlawyer employees in a qualified pension, profit-sharing, or retirement plan, even though the lawyer’s or law firm’s contribution to the plan is based in whole or in part on a profit-sharing arrangement.</p> <p>(c) same as MR (b) except adds title “Partnership with Nonlawyer”</p> <p>(d): same as MR (c) but adds title “Exercise of Independent Professional Judgment”</p> <p>(e) Nonlawyer Ownership of Authorized Business Entity. A lawyer shall not practice with or in the form of a business entity authorized to practice law for a profit if:</p> <p>(1) a nonlawyer owns any interest therein, except that a fiduciary representative of the estate of a lawyer may hold the stock or interest of the lawyer for a reasonable time during administration; or</p> <p>(2) a nonlawyer is a corporate director or officer thereof or occupies the position of similar responsibility in any form of association other than a corporation; or</p> <p>(3) a nonlawyer has the right to direct or control the professional judgment of a lawyer.</p>

GEORGIA	<p>(a)-(a)(1) Same as MR</p> <p>(a)(2) a lawyer or law firm who purchases the practice of a deceased, disabled, or disappeared lawyer may, pursuant to the provisions of Rule 1.17, pay to the estate or other representative of that lawyer the agreed-upon purchase price;</p> <p>(a)(3) and (a)(4) Same as MR</p> <p>(a)(5) a lawyer who undertakes to complete unfinished business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer; and</p> <p>(a)(6) a lawyer may pay a referral fee to a bar-operated nonprofit lawyer referral service where such fee is calculated as a percentage of legal fees earned by the lawyer to whom the service has referred a matter pursuant to Rule 7.3: Direct Contact with Prospective Clients.</p> <p>(b) – (d)(1) Same as MR</p> <p>(d)(2) a nonlawyer is a corporate director or officer thereof; or</p> <p>(d)(3) Same as MR</p> <p>(e) A lawyer may:</p> <p style="padding-left: 40px;">(1) provide legal services to clients while working with other lawyers or law firms practicing in, and organized under the rules of, other jurisdictions, whether domestic or foreign, that permit nonlawyers to participate in the management of such firms, have equity ownership in such firms, or share in legal fees generated by such firms; and</p> <p style="padding-left: 40px;">(2) share legal fees arising from such legal services with such other lawyers or law firms to the same extent as the sharing of legal fees is permitted under applicable Georgia Rules of Professional Conduct.</p> <p>(f) The activities permitted under the preceding portion of this paragraph (e) are subject to the following:</p> <p style="padding-left: 40px;">(1) The association shall not compromise or interfere with the lawyer’s independence of professional judgment, the client-lawyer relationship between the client and the lawyer, or the lawyer’s compliance with these rules; and</p> <p style="padding-left: 40px;">(2) Nothing in paragraph (e) is intended to affect the lawyer’s obligation to comply with other applicable Rules of Professional Conduct, or to alter the forms in which a lawyer is permitted to practice, including but not limited to the creation of an alternative business structure in Georgia.</p> <p>The maximum penalty for a violation of this rule is disbarment.</p>
HAWAII	<p>(a) – (a)(4) Same as MR</p> <p>(a)(5) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation that fairly represents the services rendered by the deceased lawyer.</p> <p>(b)-(d) Same as MR</p>
IDAHO	<p>(a)- (d)(1) Same as MR</p>

As of February 22, 2022

	<p>(d)(2) a nonlawyer is a corporate director or officer thereof or occupies the position of similar responsibility in any form of association other than a corporation, except as provided by Idaho Code § 30-1513(d);</p> <p>(d)(3) Same as MR</p>
ILLINOIS	Same as MR
INDIANA	Same as MR, except has not adopted (a)(4)
IOWA	Same as MR, except has not adopted (a)(4)
KANSAS	<p>Same as MR, except has not adopted MR (a)(2).</p> <p>KS (a)(2) reads: a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer;</p>
KENTUCKY	Same as MR, except has not adopted (a)(4).
LOUISIANA	<p>(a)-(a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer</p> <p>(a)(3) Same as MR</p> <p>(a)(4) Same as MR (a)(2)</p> <p>Adds as (a)(5): a lawyer may share legal fees as otherwise provided in Rule 7.2(c)(13).</p> <p>(b)-(d) Same as MR</p>
MAINE	<p>(a) and (a) (1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer;</p> <p>(a)(3) a lawyer or law firm may include nonlawyer employees in a compensation or retirement plan, even though the plan is based in whole or in part on a profit-sharing arrangement; provided that the amounts paid to nonlawyer employees in addition to fixed salary,</p> <ul style="list-style-type: none"> <li>(i) are not based upon business brought to the law firm by such employees;</li> <li>(ii) are not based upon services performed by such employees in a particular case; and</li> <li>(iii) do not constitute the greater part of the total remuneration of such employees;</li> </ul> <p>(a)(4) Same as MR</p> <p>(b) – (d) Same as MR</p>
MARYLAND	(a) and (a)(1) Same as MR

	<p>(a)(2) an attorney who purchases the practice of an attorney who is deceased or disabled or who has disappeared may, pursuant to the provisions of Rule 19-301.17 (1.17), pay the purchase price to the estate or representative of the attorney.</p> <p>(a)(3) an attorney who undertakes to complete unfinished legal business of a deceased, retired, disabled, or suspended attorney may pay to that attorney or that attorney's estate the proportion of the total compensation fairly allocable to the services rendered by the former attorney;</p> <p>(a)(4) Same as MR (a)(3)</p> <p>(a)(5) Same as MR (a)(4)</p> <p>(b) – (d) Same as MR</p>
MASSACHUSETTS	<p>(a) – (a) (3) Same as MR</p> <p>(a)(4) a lawyer or law firm may agree to share a statutory or tribunal-approved fee award, or a settlement in a matter eligible for such an award, with a qualified legal assistance organization that referred the matter to the lawyer or law firm, if the client consents, after being informed that a division of fees will be made, to the sharing of the fees and the total fee is reasonable.</p> <p>(b) A lawyer shall not form a partnership or other business entity with a nonlawyer if any of the activities of the entity consist of the practice of law.</p> <p>(c) Same as MR</p> <p>(d) A lawyer shall not practice with or in the form of a limited liability entity authorized to practice law for a profit, if:</p> <p>(d)(1) Same as MR</p> <p>(d)(2) a nonlawyer is a corporate director or officer thereof or occupies the position of similar responsibility in any form of association other than a corporation including a limited liability company; or</p> <p>(d)(3) Same as MR</p>
MICHIGAN	Same as MR
MINNESOTA	<p>(a) – (a)(3) Same as MR</p> <p>(a)(4) subject to full disclosure and court approval, a lawyer may share court-awarded legal fees with a nonprofit organization that employed, retained, or recommended employment of the lawyer in the matter; and</p> <p>(a)(5) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer the proportion of the total compensation that fairly represents the services rendered by the deceased lawyer.</p>



As of February 22, 2022

	<p>(b) - (d)(1) Same as MR</p> <p>(d)(2) a nonlawyer possesses governance authority, unless permitted by the Minnesota Professional Firms Act; or</p> <p>(d)(3) Same as MR</p>
MISSISSIPPI	<p>(a) – (a)(1) Same as MR</p> <p>(a)(2) a lawyer who purchases the practice of law of a deceased, disabled or disappeared lawyer may pursuant to the provisions of Rule 1.17, pay to the estate or other representative of that lawyer the agreed-upon purchase price; and</p> <p>(a)(3) Same as MR</p> <p>(a)(4) MR not adopted</p> <p>(b) – (d)(1) Same as MR</p> <p>(d)(2) a nonlawyer is a corporate director or officer thereof; or</p> <p>(d)(3) Same as MR</p>
MISSOURI	<p>(a) – (a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation that fairly represents the services rendered by the deceased lawyer;</p> <p>(a)(3) is the same as MR (a)(2);</p> <p>(a)(4) is the same as MR (a)(3);</p> <p>(a)(5) is the same as MR (a)(4).</p> <p>(b) – (d) Same as MR</p>
MONTANA	Same as MR except in (a)(2) refers to Rule 1.19, Montana’s Rule on sale of a law practice.
NEBRASKA	Same as MR
NEVADA	<p>(a) – (a)(4) Same as MR</p> <p>(a)(5) A lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation that fairly represents the services rendered by the deceased lawyer.</p> <p>(b)-(d) Same as MR</p>
NEW HAMPSHIRE	Same as MR
NEW JERSEY	<p>Except as otherwise provided by the Rules of Court:</p> <p>(a) A lawyer or law firm shall not share legal fees with a nonlawyer, except that:</p> <p>(a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total</p>

	<p>compensation that fairly represents the services rendered by the deceased lawyer;</p> <p>(a)(3) lawyers or law firms who purchase a practice from the estate of a deceased lawyer, or from any person acting in a representative capacity for a disabled or disappeared lawyer, may, pursuant to the provisions of RPC 1.17, pay to the estate or other representative of that lawyer the agreed upon price;</p> <p>(a)(4) Same as MR (a)(3)</p> <p>(a)(5) Same as MR (a)(4)</p> <p>(b)-(c) Same as MR</p> <p>(d) A lawyer shall not practice with or in the form of a professional corporation, association, or limited liability entity authorized to practice law for profit, if:</p> <p>(d)(1) Same as MR</p> <p>(d)(2) a nonlawyer is a corporate director or officer thereof;</p> <p>(d)(3) Same as MR</p>
NEW MEXICO	<p>(a)-(a)(2) Same as MR</p> <p>(a)(3) a lawyer who undertakes to complete unfinished legal business of a deceased, disabled or disappeared lawyer may pay to the estate or other representative of the deceased, disabled or disappeared lawyer that proportion of the total compensation that fairly represents the services rendered by the deceased, disabled or disappeared lawyer;</p> <p>(a)(4) Same as MR (a)(3)</p> <p>(a)(5) Same as MR (a)(4)</p> <p>(b) – (d) Same as MR</p>
NEW YORK	<p>(a) Same as MR</p> <p>(a)(1) an agreement by a lawyer with the lawyer's firm or another lawyer associated in the firm may provide for the payment of money, over a reasonable period of time after the lawyer's death, to the lawyer's estate or to one or more specified persons;</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that portion of the total compensation that fairly represents the services rendered by the deceased lawyer; and</p> <p>(a)(3) a lawyer or law firm may compensate a nonlawyer employee or include a nonlawyer employee in a retirement plan based in whole or in part on a profit sharing arrangement.</p> <p>(b) Same as MR</p> <p>(c) Unless authorized by law, a lawyer shall not permit a person who recommends, employs or pays the lawyer to render legal service for another to direct or regulate the lawyer's professional judgment in rendering such legal services or to cause the lawyer to compromise the lawyer's duty to maintain the confidential information of the client under Rule 1.6.</p> <p>(d) A lawyer shall not practice with or in the form of an entity authorized to practice law for profit, if:</p> <p>(d)(1) Same as MR</p> <p>(d)(2) a nonlawyer is a member, corporate director or officer thereof or occupies a position of similar responsibility in any form of association other than a corporation; or</p> <p>(d)(3) Same as MR</p>

NORTH CAROLINA	<p>(a) Same as MR</p> <p>(a)(1) n agreement by a lawyer with the lawyer's firm, principal, or associate may provide for the payment of money, over a reasonable period of time after the lawyer's death, to the lawyer's estate or to one or more specified persons;</p> <p>(a)(2) Same as MR</p> <p>(a)(3) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer or a disbarred lawyer may pay to the estate of the deceased lawyer or to the disbarred lawyer that portion of the total compensation that fairly represents the services rendered by the deceased lawyer or the disbarred lawyer;</p> <p>(a)(4) Same as MR (a)(3)</p> <p>(a)(5) Same as MR (a)(4)</p> <p>(a)(6) a lawyer or law firm may pay a portion of a legal fee to a credit card processor, group advertising provider, or online marketing platform if the amount paid is for payment processing or for administrative or marketing services, and there is no interference with the lawyer's independent professional judgment or with the client-lawyer relationship.</p> <p>(b) Same as MR</p> <p>(c) A lawyer shall not permit a person who recommends, engages, or pays the lawyer to render legal services for another to direct or regulate the lawyer's professional judgment in rendering such legal services.</p> <p>(d) – (d)(1) Same as MR.</p> <p>(d)(2) Same as MR (d)(3)</p>
NORTH DAKOTA	<p>(a)-(d)(1) Same as MR</p> <p>(d)(2) A nonlawyer is a corporate director or officer thereof or holds a position of similar responsibility in any form of association other than a corporation; or</p> <p>(d)(3) Same as MR</p>
OHIO	<p>(a) A lawyer or law firm shall not share legal fees with a nonlawyer, except in any of the following circumstances:</p> <p>(a)(1) – (a)(3) Same as MR</p> <p>(a)(4) a lawyer may share court-awarded legal fees with a nonprofit organization that employed or retained the lawyer in the matter;</p> <p>(5) a lawyer may share legal fees with a nonprofit organization that recommended employment of the lawyer in the matter, if the nonprofit organization complies with Rule XVI of the Supreme Court Rules for the Government of the Bar of Ohio.</p> <p>(b) &amp; (c) Same as MR</p> <p>(d) A lawyer shall not practice with or in the form of a professional corporation or association authorized to practice law for a profit, if any of the following applies:</p> <p>(d)(1) – (d)(3) Same as MR</p>
OKLAHOMA	<p>(a) – (a)(2) Same as MR</p>

	<p>(2A) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer;</p> <p>(a)(3) Same as MR</p> <p>(a)(4) Not adopted.</p> <p>(b) – (d)(3) Same as MR</p>
OREGON	<p>(a) Same as MR</p> <p>(a)(1) an agreement by a lawyer with the lawyer's firm or firm members may provide for the payment of money, over a reasonable period of time after the lawyer's death, to the lawyer's estate or to one or more specified persons</p> <p>(a)(2) – (a)(3) Same as MR</p> <p>(a)(4) a lawyer may share legal fees awarded by a tribunal with a nonprofit organization that employed, retained or recommended employment of the lawyer in the matter;</p> <p>(a)(5) a lawyer may pay the usual charges of a bar sponsored or operated not-for-profit lawyer referral service, including fees calculated as a percentage of legal fees received by the lawyer from a referral.</p> <p>(b) – (d)(1) Same as MR</p> <p>(d)(2) a nonlawyer is a corporate director or officer thereof or occupies the position of similar responsibility in any form of association other than a corporation, except as authorized by law; or</p> <p>(d)(3) Same as MR</p> <p>(e) A lawyer shall not refer a client to a nonlawyer with the understanding that the lawyer will receive a fee, commission or anything of value in exchange for the referral, but a lawyer may accept gifts in the ordinary course of social or business hospitality.</p> <p>Last accessed on 02/22/22</p>
PENNSYLVANIA	<p>(a) – (a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that portion of the total compensation which fairly represents the services rendered by the deceased lawyer;</p> <p>(a)(3) Same as MR</p> <p>(a)(4) a lawyer or law firm may purchase the practice of another lawyer or law firm from an estate or other eligible person or entity consistent with Rule 1.17; and</p> <p>(a)(5) Same as MR (a)(4).</p> <p>(b) &amp; (c) Same as MR</p> <p>(d) – (d)(3) Same as MR</p> <p>(d)(4) in the case of any form of association other than a professional corporation, the organic law governing the internal affairs of the association provides the equity owners of the association with greater liability protection than is available to the shareholders</p>

	of a professional corporation. Subparagraphs (1), (2) and (4) shall not apply to a lawyer employed in the legal department of a corporation or other organization.
RHODE ISLAND	<p>(a) – (a)(3) Same as MR</p> <p>(a)(4) a lawyer or law firm may agree to share a statutory or tribunal-approved fee award, or a settlement in a matter eligible for such an award, with an organization that referred the matter to the lawyer or law firm if: (i) the organization is one that is not for profit; (ii) the organization is tax exempt under federal law; (iii) the fee award or settlement is made in connection with a proceeding to advance one or more of the purposes by virtue of which the organization is tax-exempt; and (iv) the tribunal approves the fee-sharing arrangement.</p> <p>(b) – (d) Same as MR.</p>
SOUTH CAROLINA	<p>(a) – (a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer;</p> <p>(a)(3) Same as MR (a)(2)</p> <p>(a)(4) Same as MR (a)(3)</p> <p>Has not adopted MR (a)(4)</p> <p>(b) &amp; (c) Same as MR</p> <p>(d) Same as MR</p> <p>(d)(1) a nonlawyer owns any interest therein, except that a fiduciary representative of the estate or trust of a lawyer may hold the stock or interest of the lawyer for a reasonable time during settlement or administration;</p> <p>(d)(2) &amp; (d)(3) Same as MR</p>
SOUTH DAKOTA	<p>(a) &amp; (a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer;</p> <p>(a)(3) Same as MR (a)(2)</p> <p>(a)(4) Same as MR (a)(3)</p> <p>(a) (5) a lawyer may share court-awarded legal fees with a nonprofit 501 (c)(3) or 501 (c)(6) organization that employed, retained or recommended employment of the lawyer in the matter.</p> <p>(b)-(d) Same as MR</p>
TENNESSEE	<p>(a) – (a)(3) Same as MR</p> <p>(a)(4) a lawyer may share a court-awarded fee with a client represented in the matter or with a non-profit organization that employed, retained, or recommended employment of the lawyer in the matter;</p> <p>(a)(5) a lawyer who is a full-time employee of a client may share a legal fee with the client to the extent necessary to reimburse the client for the actual cost to the client of permitting the lawyer to represent another client while continuing in the full-time employ of the client with whom the fee will be shared; and</p>

	<p>(a)(6) a lawyer may pay to a registered non-profit intermediary organization a referral fee calculated by reference to a reasonable percentage of the fee paid to the lawyer by the client referred to the lawyer by the intermediary organization.</p> <p>(b) &amp; (c) Same as MR</p> <p>(d) A lawyer shall not practice with or in the form of a professional corporation, or other association authorized to practice law for a profit, if:</p> <p>(d)(1) – (3) Same as MR</p>
TEXAS	<p>(a) A lawyer or law firm shall not share or promise to share legal fees with a non-lawyer, except that:</p> <p>(a)(1) an agreement by a lawyer with the lawyer's firm, partner, or associate, or a lawful court order, may provide for the payment of money, over a reasonable period of time, to the lawyer's estate to or for the benefit of the lawyer's heirs or personal representatives, beneficiaries, or former spouse, after the lawyer's death or as otherwise provided by law or court order.</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased lawyer may pay to the estate of the deceased lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased lawyer; and</p> <p>(a)(3) Same as MR</p> <p>Has not adopted (a)(4)</p> <p>(b) &amp; (c) Same as MR</p> <p>(d) and (d)(1) Same as MR</p> <p>(d)(2) a nonlawyer is a corporate director or officer thereof; or</p> <p>(d)(3) Same as MR</p>
UTAH	<p>(a) A lawyer may provide legal services pursuant to this Rule only if there is at all times no interference with the lawyer's:</p> <p>(1) professional independence of judgment,</p> <p>(2) duty of loyalty to a client, and</p> <p>(3) protection of client confidences.</p> <p>(b) A lawyer may permit a person to recommend, retain, or pay the lawyer to render legal services for another.</p> <p>(c) A lawyer or law firm may share legal fees with a nonlawyer if:</p> <p>(1) the fee to be shared is reasonable and the fee-sharing arrangement has been authorized as required by Utah Supreme Court Standing Order No. 15;</p> <p>(2) the lawyer or law firm provides written notice to the affected client and, if applicable, to any other person paying the legal fees;</p> <p>(3) the written notice describes the relationship with the nonlawyer, including the fact of the fee-sharing arrangement; and</p> <p>(4) the lawyer or law firm provides the written notice before accepting representation or before sharing fees from an existing client.</p> <p>(d) A lawyer may practice law with nonlawyers, or in an organization, including a</p>

	<p>partnership, in which a financial interest is held or managerial authority is exercised by one or more persons who are nonlawyers, provided that the nonlawyers or the organization has been authorized as required by Utah Supreme Court Standing Order No. 15 and provided the lawyer shall:</p> <p>(1) before accepting a representation, provide written notice to a prospective client that one or more nonlawyers holds a financial interest in the organization in which the lawyer practices or that one or more nonlawyers exercises managerial authority over the lawyer; and</p> <p>(2) set forth in writing to a client the financial and managerial structure of the organization in which the lawyer practices.</p>
VERMONT	Same as MR
VIRGINIA	<p>(a) &amp; (a)(1) Same as MR</p> <p>(a)(2) a lawyer who undertakes to complete unfinished legal business of a deceased, disabled, or disappeared lawyer may pay to the estate or other representative of that lawyer that portion of the total compensation that fairly represents the services rendered by the deceased, disabled or disappeared lawyer;</p> <p>(a)(3) Same as MR</p> <p>(a)(4) a lawyer may accept discounted payment of his fee from a credit card company on behalf of a client.</p> <p>(b) &amp; (c) Same as MR</p> <p>(d) Same as MR</p> <p>(d)(1) a nonlawyer owns any interest therein, except as provided in (a)(3) above, or except that a fiduciary representative of the estate of a lawyer may hold the stock or interest of the lawyer for a reasonable time during administration;</p> <p>(d)(2) a nonlawyer is a corporate director or officer thereof, except as permitted by law; or</p> <p>(d)(3) Same as MR</p>
WASHINGTON	<p>(a) – (a)(3) Same as MR</p> <p>(a)(4) Reserved</p> <p>(a)(5) a lawyer authorized to complete unfinished legal business of a deceased lawyer may pay to the estate or other representative of the deceased lawyer that proportion of the total compensation that fairly represents the services rendered by the deceased lawyer.</p> <p>(b) &amp; (c) Same as MR</p> <p>(d) – (d)(1) Same as MR</p> <p>(d)(2) a nonlawyer is a corporate director or officer (other than as secretary or treasurer) thereof or occupies the position of similar responsibility in any form of association other than a corporation; or</p> <p>(d)(3) Same as MR</p>
WEST VIRGINIA	<p>(a) – (c)</p> <p>(d) A lawyer shall not practice with or in the form of a professional corporation, association, or limited liability organization authorized to practice law for a profit, if:</p> <p>(d)(1) Same as MR</p>

As of February 22, 2022

	(d)(2) a nonlawyer is a corporate director or officer thereof or a manager of a professional limited liability company occupies the position of similar responsibility in any form of association other than a corporation; or (d)(3) Same as MR
WISCONSIN	Same as MR
WYOMING	(a) & (a)(1) Same as MR (a)(2) (2) a lawyer who purchases the practice of a deceased, disabled, or otherwise unavailable lawyer may, pursuant to the provisions of Rule 1.17, pay to the estate or other representative of that lawyer the agreed-upon purchase price; (a)(3) a lawyer who undertakes to complete unfinished legal business of a deceased, disabled, or otherwise unavailable lawyer may pay to the estate of the deceased lawyer or other representative of that lawyer that proportion of the total compensation which fairly represents the services rendered by the deceased, disabled, or otherwise unavailable lawyer; and (a)(4) Same as MR (a)(3) (a)(5) Same as MR (a)(4)  (b) – (d) Same as MR

**Copyright © 2021 American Bar Association. All rights reserved. Nothing contained in this chart is to be considered the rendering of legal advice. The chart is intended for educational and informational purposes only. Information regarding variations from the ABA Model Rules should not be construed as representing policy of the American Bar Association. The chart is current as of the date shown on each. A jurisdiction may have amended its rules or proposals since the time its chart was created. If you are aware of any inaccuracies in the chart, please send your corrections or additions and the source of that information to Natalia Vera, (312) 988-5328, [natalia.vera@americanbar.org](mailto:natalia.vera@americanbar.org).**