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STUDENT NOTES

Corporate Benefits for Attorneys: Restrictions and Possibilities

"Statutes, cases, and canons of ethics uniformly state that a 'corporation cannot practice law.' Less uniformly, similar principles today apply to the professions of medicine, accountancy, and architecture."¹ These professional people are the only business groups in our economy which cannot freely choose their form of organization.² However, a movement is now underway, both at the state and federal levels, to tear down this barrier of inequality.

I. BENEFITS DENIED ATTORNEYS

Because of the attorney's inability to select the corporate form as his business organization he is prevented from qualifying for tax opportunities, business continuity, and business planning otherwise available when business is carried on in the corporate form.³ The

¹ Note, 12 STAN. L. REV. 746 (1960). W. VA. CODE ch. 30, art. 2, § 5 (Michie 1961), provides that it is unlawful for a corporation to practice law.

² Lyons, *Comment on the New Regulations on Associations*, 16 TAX L. REV. 441, 460 (1961).

³ Jones, *The Professional Corporation*, 27 FORDHAM L. REV. 353 (1959).