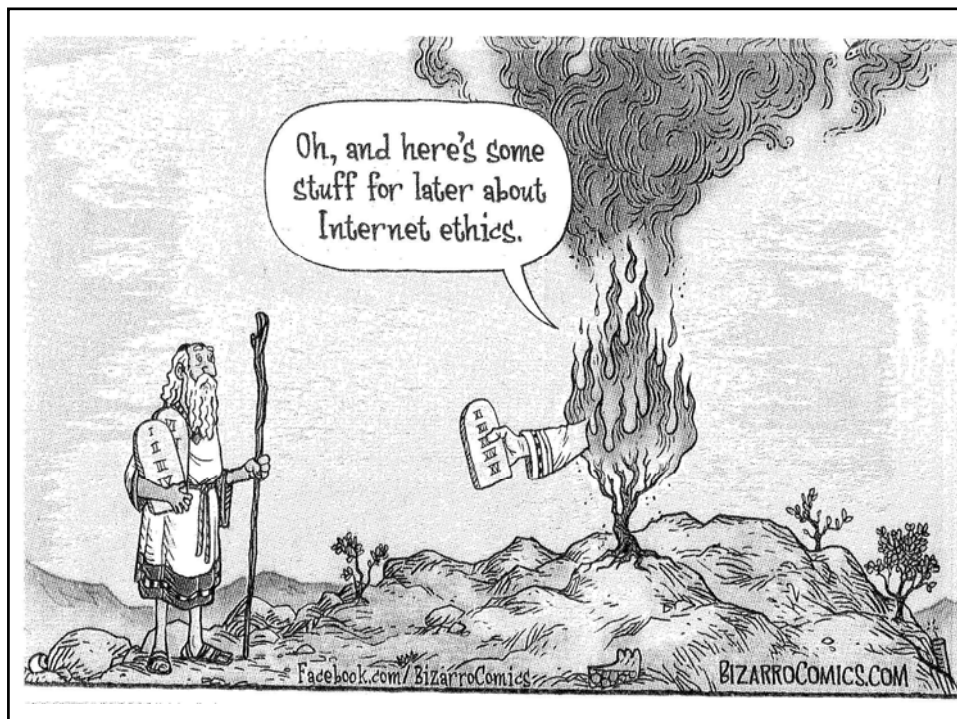

SOCIAL MEDIA AND TAX ETHICS

John Browning, Passman & Jones
65th Annual UT Law Taxation Conference
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WHY IS IT CRITICAL FOR LAWYERS TO BE MINDFUL OF ETHICAL GUIDELINES WHEN USING SOCIAL MEDIA?

- Reason #1: Social media too pervasive to ignore



- Over 1 billion unique users each month; 400 hours of video are uploaded to YouTube each minute



- Over 2 billion users worldwide



- Approximately 1 billion registered users (300 million monthly active users)



- Over 433 million users



- Over 400 million active users (over 60 % log in daily)

Fun Facts



- 80% of all adult Americans have at least one social networking presence
- Sixteen minutes of every hour spent online is spent on Facebook
- More Facebook profiles (5) are created every second than there are people born (4.5)
- More than a billion tweets are processed every 48 hours (about 6,000 every second)
- Every 60 seconds, there are over 293,000 status updates posted on Facebook, as well as 510,000 comments and 136,000 photos
- 146 million “likes” generated every hour

REASON # 2: A NEW STANDARD OF COMPETENCE

- ABA Ethics 20/20 Commission and new Rule 1.1
 - “To maintain the requisite knowledge and skill, a lawyer should keep abreast of changes in the law and its practice, **including the benefits and risks associated with relevant technology.**”
- Trend in courts nationwide to hold lawyers to a higher standard regarding technology: a “duty to Google”

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