

**From:** [Matthew X Tantum](#)  
**To:** [Comments Mailbox](#)  
**Subject:** [External] Tax Attorney Certification  
**Date:** Tuesday, April 21, 2026 2:08:00 PM

---

Good Afternoon,

As a practicing municipal tax attorney and a former New Jersey Tax Court Clerk, I support the creation of a certification for tax attorneys as per the proposed rule.

Best,

Matthew X. Tantum, Esq.  
Associate Attorney  
DiFrancesco, Bateman, Kunzman, Davis, Lehrer & Flaum, P C.  
*WITH OFFICES IN SOMERSET, OCEAN, SUSSEX  
AND PASSAIC COUNTIES*

**HAVING CELEBRATED OUR 100TH ANNIVERSARY IN 2017**

DiFrancesco Bateman Kunzman Davis Lehrer & Flaum, PC  
[908-757-7800 x146](tel:908-757-7800)  
[mtantum@newjerseylaw.net](mailto:mtantum@newjerseylaw.net)  
<http://newjerseylaw.net>

15 Mountain Blvd.  
Warren, N.J. 07059  
**(Somerset County)**

1521 Beaver Dam Road  
Point Pleasant, NJ 08742  
**(Ocean County)**

1200 Route 46 West  
Suite 130  
Clifton, NJ 07013  
(at the corner of St. Philip Drive)  
**(Passaic County)**

271 Rt 46 West  
Building A Suite 104  
Fairfield, NJ 07004  
**(Essex County)**

\*\*\*\*\*

**CONFIDENTIALITY NOTICE**

This transmittal may be a confidential attorney-client privileged communication or may otherwise be privileged or confidential. If you are not the intended recipient, you are hereby notified that you have received this communication in error, and that any review, dissemination, distribution or copying of this transmittal is strictly prohibited. If you have received this communication in error, please notify us immediately by reply e-mail or by telephone at [908-757-7800](tel:908-757-7800), and immediately delete this communication and all attachments.