



**New York State Bar Association
Committee on Professional Ethics**

Opinion 1301 (09/02/2026)

Topic: Virtual law office; advertising a VLO as the lawyer's office address

Digest: A New York lawyer's website, advertisements, letterhead, and business cards may designate and hold out a virtual law office ("VLO") as the lawyer's physical office address, even if the lawyer works primarily from home in New York. As long as the lawyer's arrangements with the VLO service ensure that the lawyer will receive communication with clients and third parties sent to the VLO, and as long as the lawyer is available to clients and prospective clients to meet in person at the VLO on reasonable notice, listing the VLO as the firm's office address instead of listing the home address is not inherently false or misleading.

Rules: 7.1(a) & (d)

FACTS:

1. The inquirer is a solo practitioner whose law firm is registered as a New York Professional Limited Liability Corporation. She works out of her home in New York City, but she prefers not to list her home address as her business address on certain public-facing materials, including on her firm's website, advertisements, letterhead, and business cards. For those purposes, she proposes to use the address of a virtual law office ("VLO") located in New York City. The VLO would have the ability to receive mail, receive service of process, and provide occasional access to office space for meetings.

2. The inquirer has asked several questions about the use of a VLO. Some of these are legal questions involving law and court rules are beyond the scope of our jurisdiction, which is limited to interpreting the New York Rules of Professional Conduct (the "Rules").¹ We cannot answer

¹ For example, the inquirer asks whether she must register the VLO address with the New York Office of Court Administration. The answer to this question is determined not under the Rules of Professional Conduct but under the Rules of the Chief Administrative Judge. See 22 NYCRR Section 118.1 (every attorney admitted to practice in New York State shall file a registration statement with the Chief Administrator of the Courts during each alternate year after the initial filing, including, among other things, his or her office addresses (including department) and home address. In the event of a change in the name of attorney, office addresses, home address, business telephone number, or e-mail address reported pursuant to this section, the attorney must file an amended statement within 30 days of such change.) Our Committee's jurisdiction is limited to interpreting the Rules of Professional Conduct, so we do not address questions arising under the Rules of the Chief Administrative Judge.

those legal questions. She also asks two questions that are governed by the Rules.

QUESTIONS:

3. A. May the inquirer designate and hold out the VLO on her website, advertisements, letterhead and business cards, as her office address, despite the fact that she works primarily from her home address?

B. Does it matter that the inquirer continues to use her home address as her principal office location and address for service of process in her firm's Articles of Organization?

OPINION:

4. This Committee has issued several opinions discussing the use of VLOs by lawyers admitted in New York. *See, e.g.*, N.Y. State 756 (2002) (Rule 7.1(h) requires a physical street address at which the principal office of the firm or lawyer is located and to which mail, express deliveries and other communications can be addressed); N.Y. State 964 (2013) and N.Y. State 1025 (2014) (both discussed below). These opinions interpreted Rule 7.1(h), which was part of the advertising rules.

5. Effective June 1, 2026, a joint order of the Appellate Divisions of the New York Supreme Court adopted amendments to Rule 7.1 that were recommended by the New York State Bar Association. Consequently, we believe this is an appropriate time to revisit the issue of public communications that refer to VLOs.

Prior Opinions

6. In N.Y. State 964 (2013), the inquirer asked whether the Rules permitted her to use a commercial mailbox service as the only address listed in (a) advertisements, and (b) on business cards and letterhead. At the time (and until the Appellate Division amended Rule 7.1 effective June 1, 2026), Rule 7.1(h) read: "All advertisements shall include ... the principal law office address ... of the lawyer or law firm whose services are being offered." In N.Y. State 964, we interpreted Rule 7.1(h) as requiring a physical office address, and not simply a mail drop, to be included in all advertising because we believed the intent of the rule was for the lawyer to provide the address of an office where the lawyer or firm was present and available for contact and where personal service or delivery of legal papers could be effected. However, we distinguished letterhead and business cards that are not used primarily to secure retention of the lawyer (which was an important part of the definition of "advertisement" that appeared in Rule 1.0(a), which was deleted effective June 1, 2026). We therefore concluded in N.Y. State 964 that letterhead or business cards that did not qualify as "advertisements" did not require the inclusion of a principal office address (or any address).

7. N.Y. State 1025 (2014) involved a lawyer admitted in New York who lived outside the U.S. Since Section 470 of the Judiciary Law ("Section 470") requires a nonresident attorney who practices law in New York to maintain an "office for the transaction of law business" in New York, the inquirer proposed to contract with a service that was essentially a virtual law office. The service contracted to (i) provide a website and electronic means of communication, (ii) provide someone based in New York to answer calls to the inquirer's New York phone number, (iii) forward mail and other delivered materials to the inquirer, and (iv) accept service of process on behalf of the inquirer. The inquirer asked whether Rule 7.1(h) would prohibit the inquirer from operating via a

purely virtual law office in this manner.

8. A series of court cases handed down prior to N.Y. State 1025 had interpreted Section 470's "office for the transaction of law business" requirement to be less restrictive than our interpretation of Rule 7.1(h)'s requirement for listing a "principal law office." We therefore answered that Rule 7.1(h) – which we characterized as merely an advertising rule – did not provide an independent basis for requiring a physical office. We concluded that, at least in some cases, a VLO could adequately advance the policy interests of Rule 7.1(h). Indeed, we found that the robustness of electronic communications and the appointment of a VLO service as an agent for accepting service of process effectively combined to eliminate any concern that a physical office is necessary in all cases for receipt of service and other communications. Finally, we concluded that there is nothing inherently misleading about advertising a virtual law office, and we noted that the inquirer there intended to disclose that all legal services were conducted virtually and not via a physical office. In addition, we listed other Rules that were applicable to both physical and virtual law practice.

9. Our conclusion in N.Y. State 1025 was similar to the view expressed by the New York City Bar Association Professional Ethics Committee in N.Y. City 2014-2 (2014), which held that "a New York lawyer may use the street address of a virtual law office located in New York state as the 'principal law office address' for the purposes of rule 7.1(h) of the New York Rules of Professional Conduct, even if most of the lawyer's work is done at another location." In Opinion 2014-2, which referred to the requirements of Section 470, the New York City Bar Professional Ethics Committee assumed that the Court of Appeals was likely to conclude (in a case then pending before the Court of Appeals) that Section 470 did *not* require a physical office location. However, the Court of Appeals eventually concluded that a physical location *was* required by Section 470, so in 2019 the City Bar Professional Ethics Committee withdrew Opinion 2014-2 and replaced it with N.Y. City 2019-2, which reached most of the same conclusions.

10. Because the inquirer here is a resident of New York, however, Section 470 is not implicated here. (Section 470 applies only to *non-residents* of New York who are admitted to practice in New York.) Accordingly, this opinion interprets only the Rules of Professional Conduct and does not further discuss Section 470.

The 2026 Amendments to Rule 7.1

11. In 2019, the New York State Bar Association's Committee on Standards of Attorney Conduct ("COSAC") proposed amending Rules 7.1 through 7.5 to simplify them and make them more like the ABA Model Rules. Amended Rule 7.5 was eventually approved by a joint order of New York's Appellate Division, effective on June 24, 2020, and amendments to Rules 7.1, 7.3 and 7.4 (and related definitions in Rule 1.0) became effective June 1, 2026. Under those amendments, Rule 7.1, which previously was titled "Advertising," was renamed "Communications Concerning a Lawyer's Services." The Appellate Division also completely deleted Rule 1.0(a), which had previously defined "Advertisement" and was limited to communications "the primary purpose of which is for the retention of the lawyer or law firm." As amended, Rule 7.1 now covers all communications about the lawyer or the lawyer's services, and does not distinguish between "advertising" and other types of communications.

12. Most important for purposes of this inquiry, the Appellate Division eliminated Rule 7.1(h), which had required all advertisements to include the "principal law office address" of the lawyer or law firm whose services were being offered. The portions of N.Y. State 964 and 1025 and N.Y. City 2019-2 that wrestled with the meaning of "principal law office" are no longer relevant because amended Rule 7.1 no longer requires a lawyer to include a "principal" law office address in

communications about the lawyer's services.

13. Instead, new Rule 7.1(d) provides:

(d) Any communication made under this Rule must include the name and *contact information* of at least one lawyer or law firm responsible for its content. [Emphasis added.]

14. The term "contact information" is not defined in the black letter Rule. However, new Comment [10] to Rule 7.1, headed "Required Contact Information," provides as follows:

[10] This Rule requires that any communication about a lawyer or law firm's services include the name of, and contact information for, the lawyer or law firm. *Contact information should always include a telephone number or a physical office address*, and may also include a website address, an email address, and other contact information that may be helpful to clients and potential clients. [Emphasis added.]

Comments are adopted by the NYSBA House of Delegates and thus express the official policy of the New York State Bar Association, even though the Comments are not adopted by the New York Courts. We therefore interpret Rule 7.1(d) according to Comment [10].

15. In sum, a lawyer's "physical" office address, even if it is not the lawyer's "principal" law office address, is sufficient to satisfy Rule 7.1(d)'s requirement that a communication made under Rule 7.1 must include "contact information" of at least one lawyer responsible for the content of the communication. Accordingly, the physical address of the VLO – a place where clients can send mail to the inquirer and meet with her in person (by appointment) and where third parties can serve process on the inquirer – is sufficient to meet the Rule 7.1(d)'s requirement for "contact information."

May the Inquirer Use the VLO's Contact Information on Client Communications if Her Firm's Articles of Organization Use Her Home Address?

16. The inquirer states that her Articles of Association list her residential address as her principal place of business. Under Rule 7.1(a), whether listing the VLO's address on her public communications is permitted depends on whether the communication is "a false or misleading communication about the lawyer or the lawyer's services." Rule 7.1(a) further states that:

A communication is false or misleading if it contains a material misrepresentation of fact or law, or omits a fact necessary to make the statement considered as a whole not materially misleading.

As long as the inquirer's arrangements with the VLO service ensure that she will receive communication with clients and third parties sent to the VLO, and as long as the inquirer is available upon reasonable notice to meet in person at the VLO, we do not believe that listing the VLO's address as her physical address for purposes of providing the "contact information" required by Rule 7.1(d) is inherently false or misleading, even though she primarily works from home (or remotely while traveling, like most lawyers today).

17. The inquirer also asks whether New York law pertaining to PLLCs requires her to include in her contact information the same residential address listed in her law firm's Article of Organization. That is a legal matter beyond our jurisdiction, which is limited to interpreting the

CONCLUSION:

18. A New York lawyer may designate and hold out a virtual law office on the lawyer's website, advertisements, letterhead and business cards, and may designate and hold out a VLO as the lawyer's office address, despite the fact that the lawyer works primarily from her home address in New York. As long as the inquirer's arrangements with the VLO service ensure that she will receive communication with clients and third parties sent to the VLO, and as long as the inquirer is available to clients and prospective clients to meet in person at the VLO on reasonable notice, we do not believe that listing the VLO as her office address (instead of listing her home address as her office address) is false or misleading.

(19-26)