

Externship:

Internal Revenue Service, Office of Chief Counsel Large and Mid-Sized Business (LMSB) Division Placement: Special Trial Attorneys, LMSB Atlanta, Georgia

Eligibility: Third year law students, US citizen

Enrollment: One student, one semester commitment

Prerequisites: Federal Tax of Corporations

The Office of Chief Counsel represents the Commissioner of the Internal Revenue Service (IRS) in the United States Tax Court. The Special Trial Attorneys of the Large and Mid-Sized Business (LMSB) Division conduct litigation practice before U.S. Tax Court and provide legal advice on the most complex and difficult tax matters assigned to the LMSB Division, an industry-focused organization with an emphasis on global tax administration for corporations and partnerships with assets greater than \$10 million. The principal objectives of the externship include practical experience related primarily to corporate and partnership tax law; development of research, writing, and drafting skills; and preparation of pleadings, discovery documents, stipulations of fact, and trial memoranda used in Tax Court cases. Assignments related to civil tax matters may further include legal research concerning evidentiary issues anticipated at trial, exhibit preparation, drafting responses to discovery, reviewing and analyzing documents produced during litigation, interviewing witnesses, drafting deposition outlines, assisting in the deposition preparation of witnesses, attending depositions, and attending trial (to the extent scheduled and/or permitted). While this externship exposes the law student to all facets of substantive complex tax law and procedure, it does not offer the opportunity to try cases before the U.S. Tax Court. However, assisting in trial preparation provides the extern with an excellent opportunity to see what procedural matters arise in tax cases, how different sections of the Internal Revenue Code relate to each other, and how strategy plays a part in litigating a tax case.

In addition to the pre-requisite of the Federal Corporate Tax class, the ideal candidate should have a strong interest in tax law and grades in tax law courses which reflect an ability to master tax law concepts and procedures, a high degree of proficiency in the use of Westlaw/Lexis research capabilities, and excellent writing skills. A background in business, finance, accounting, or economics is preferred, but not required. All of the assignments are supervised and reviewed by the Special Trial Attorneys.

Please Note: Due to the sensitive nature of the cases handled by the Office of Chief Counsel, those selected for an Extern position must complete a security background form in order that the Internal Revenue Service can initiate and complete a security

clearance. Since the investigation takes four to six weeks, the Extern must complete the forms immediately after acceptance.