



LAW STUDENT VOLUNTEER PROGRAM

Office of Chief Counsel Internal Revenue Service

CONTACT INFORMATION

Tess deLiefde

Attorney

Office of Chief Counsel, IRS

200 W. Adams Street, Suite 2300

Chicago, Illinois 60606

Email: ChicagoLSV@irscounsel.treas.gov

Phone: 312-368-8792

Fax: 312-368-8710

Julie A. Schwoebel

Senior Attorney

Office of Chief Counsel, IRS

200 W. Adams Street, Suite 2300

Chicago, Illinois 60606

Email: ChicagoLSV@irscounsel.treas.gov

Phone: 312-368-8567

Fax: 312-368-8710

GENERAL INFORMATION

This letter is to clarify the application process for the Internal Revenue Service Chief Counsel's Law Student Volunteer Externship Program.

Students who are interested in Tax Law are invited to participate in an unpaid externship program with the IRS Office of Chief Counsel in Chicago. During the academic year, our Chicago Chief Counsel office offers volunteer positions for a limited number of highly qualified law students from law schools accredited by the American Bar Association. Our program allows law students and LL.M. candidates to volunteer on either a part-time or full-time basis, subject to the approval of their law schools during the fall, spring, and summer semesters. Students may have the opportunity to receive course credit for this experience.

Our externship program provides an opportunity for law students to obtain legal work experience while gaining a familiarity with the Chief Counsel organization and its work. The program helps students improve their ability to identify, understand, and analyze federal tax issues as well as enhance their legal research and writing.

Generally, law students are assigned to one of Chief Counsel's main divisions: Large Business & International, Small Business/Self Employed, and Tax Exempt and Government Entities. Each division handles different issues related to tax matters. Below is a brief description of these three divisions:

Large Business & International Division deals with complicated issues of tax law and accounting principles in the context of a global environment. It includes the complex analysis of corporations, subchapter S corporations, and partnerships with substantial assets. LB&I attorneys provide a full range of legal services on all issues, including advising LB&I compliance agents, handling litigation in the U.S. Tax Court, and assisting the Department of Justice in the handling of refund cases in the U.S. District Courts.

Small Business/Self Employed Division is mainly responsible for litigating Tax Court cases. SB/SE attorneys work directly with IRS field agents providing legal advice on tax cases involving individuals and small businesses, and on all cases involving collection and bankruptcy issues. When these cases go to trial, SB/SE attorneys are the IRS litigators, with direct responsibility for identifying the desired legal theories, developing the trial strategies, and representing the IRS in court.

Tax Exempt and Government Entities attorneys provide a full range of legal services from guidance through litigation in the areas of qualified plans, health, welfare, and other employee benefits, executive compensation and fringe benefits, exempt organizations, and employment taxes. In addition, TEGE attorneys handle litigation in the tax exempt bond area and provide significant legal support for issues involving governmental agencies and Indian Tribal Governments. The TEGE attorneys provide a full range of legal advice and represent the IRS in litigation in the U.S. Tax Court.

Externs work alongside Chief Counsel attorneys on a variety of tax related work assignments and provide legal assistance to them. Students may assist in assignments involving fact gathering and reviewing, legal research, drafting opinions and memoranda, pre and post-trial preparation, and providing trial team assistance in Tax Court. Our attorneys have responsibility for formulating work assignments and monitoring work on such assignments. A final performance evaluation is prepared for each student after the completion of the externship.

PROGRAM REQUIREMENTS

1. Work a minimum of **12 hours per week** in increments of at least **4 hours per day**, for a total minimum of **150 hours per semester**.
2. U.S. Citizenship.
3. Security Clearance.

APPLICATION MATERIALS

Applicants are required to submit a standard **Office of Chief Counsel application (Form 6524)** which is attached to this email. Applicants should indicate a potential term of externship on the application form. In order to be considered for the position, the following documents are also required:

1. **Law School Transcript** (unofficial transcripts are acceptable)
2. **Resume/Cover Letter** (please include GPA and class rank if available)
3. **Writing Sample**
4. **Letter(s) of Recommendation**

Note: Letters of recommendation are optional. However, a letter of recommendation is helpful in illustrating both skills and accountability.

Preference for an externship is given to students with a demonstrated interest in Tax Law. Additionally, the Office of Chief Counsel will give preference to candidates with senior class status (at least 54 credit hours). However, candidates who apply without senior class status will also be considered.

Applicants should apply by either emailing their initial application documents to ChicagoLSV@irscounsel.treas.gov or by sending them directly to the address below:

**Office of Chief Counsel, IRS
Attention: Law Student Volunteer Program
200 West Adams Street
Suite 2300
Chicago, Illinois 60606**

ACCEPTANCE PACKAGE

When a favorable decision is made on behalf of the candidate, we will send notification to the candidate promptly. Our office will also inform candidates if they did not qualify for the program.

Once a candidate has been selected to participate in the program, he or she will need to complete the following forms and return them to this office promptly:

1. Law Student Volunteer Intern Program Agreement between the Office of Chief Counsel, IRS and Law School – Form 13702
2. Declaration for Federal Employment – Optional Form 306
3. Consent for Fingerprint Check – Form 12333
4. Student Volunteer Acknowledgment Statement – Form 13700
5. Chief Counsel Outside Employment or Business Activity Request – Form 7995A

After these forms are received and processed by this office, the selected candidate will receive a tentative offer letter from our Human Resources department, usually by email.

BACKGROUND/SECURITY CLEARANCE

In addition to the paperwork outlined above, a background check is required of all selected candidates. Further instructions regarding the security clearance will be provided to all accepted candidates.

DEADLINE DATES

Below are three deadline dates for a candidate to consider. For administrative purposes, we ask that all candidates and respected schools submit all forms and application materials in a timely fashion. Students are encouraged to apply on or before the following deadlines:

Spring Semester 2017: October 28, 2016

Summer Semester 2017: March 24, 2017

Fall Semester 2017: June 16, 2017

If you have any questions or concerns regarding our externship program, we can be reached at ChicagoLSV@irscounsel.treas.gov or at the phone numbers listed above.

The Office of Chief Counsel looks forward to working with you in the upcoming semesters.