

What is tax law?

- ◆ Taxes are a compulsory contribution to state revenue, levied by the government on workers' income and business profits. Some taxes are added to the cost of some goods, services, and transactions.
- ◆ The Internal Revenue Code (IRC), formally the Internal Revenue Code of 1986, is the domestic portion of federal statutory tax law in the United States, published in various volumes of the United States Statutes at Large, and separately as Title 26 of the United States Code (USC).
- ◆ Taxes exist on municipal, state, and federal levels. A tax lawyer must be knowledgeable with regard to how an individual or business will be taxed with regard to where that individual or business is geographically located.
- ◆ Tax lawyers help their clients to navigate complex and technical statutes to help their clients save money and plan for the future.
- ◆ Tax lawyers help individuals and businesses.
 - For individuals, tax attorneys use trusts, gifts, and various tax planning structures to reduce the amount of money those individuals must spend when paying income or estate taxes. Tax lawyers also help individuals to devise investment strategies.
 - For businesses, tax attorneys advise the individual in charge or the board of directors about how to structure their organization to effectively diminish their tax burden.

Where do tax attorneys work?

Private

- ◆ **Firms:**
Large law firms may have departments that specialize in tax issues.
- ◆ **Corporations:**
Tax attorneys may be employed by large accounting firms. In-house counsel for a corporation may provide legal advice with regard to taxes.

Government

- ◆ At the federal level, tax attorneys might work for the **Internal Revenue Service**.
- ◆ Tax lawyers also work for **state and local authorities**.
- ◆ A tax lawyer might work as a **prosecutor**, either at the state or federal level, helping to prosecute white collar crimes.

A tax lawyer should...

- ◆ Be a creative problem-solver
- ◆ Exercise strong analytical skills.
- ◆ Have an interest in business and clients' businesses
- ◆ Have the ability to earn the trust of other fellow attorneys and clients
- ◆ Posses solid legal and factual research skills

If I'm interested in becoming a tax lawyer, what classes should I take or in which activities should I participate as a law student looking to prepare for my career?

- ◆ Take tax classes, such as:
 - Estate and gift tax
 - Federal taxation of business enterprises
 - Non-profit organization tax
 - Partnership tax
 - Tax seminar
- ◆ Participate in the VITA clinics
- ◆ Work as a law clerk in a firm with a tax practice
- ◆ Clerk for a government organization
- ◆ Enter tax law writing competitions

Join the American Bar Association's Tax Law Section

- ◆ The Section of Taxation: <https://www.americanbar.org/groups/taxation.html>
- ◆ The Taxation Section has three publications (all descriptions are taken from the ABA's website):
 - *The Tax Lawyer*: The nation's premier, peer-reviewed tax law journal is published quarterly as a service to its members by the Section .
 - *ABA Tax Times*: *ABA Tax Times* reports on developments pertaining to taxation, Tax Section news and meeting updates, and other information of professional interest to Tax Section members and other readers.
 - *The Practical Tax Lawyer*: Published four times yearly, each issue of The Practical Tax Lawyer brings you pragmatic, nuts-and-bolts advice on how to solve your clients' tax problems.

Get Your Tax Law Certificate (subject to change)

- ◆ Course Requirements
 - Basic Income Tax (3)
 - Corporate Tax (3)
 - Partnership Tax (3)
- ◆ Minimum 6 hours from the following list:
 - Estate & Gift Tax (2)
 - Nonprofit Organizations (3)
 - International Taxation (3)
 - Tax Seminar (2)
 - Estate Planning (2)
 - Mergers & Acquisitions (2)
- ◆ Non-class requirements
 - Students seeking the Certificate in Tax must also complete 25 hours of VITA (Volunteer Income Tax Assistance) clinic work. These 25 hours can be counted toward the pro bono hours that the law school requires for graduation.
- ◆ Grade point requirement
 - To satisfy the requirements of the Certificate in Tax, students must demonstrate a successful understanding of the fundamentals of taxation by obtaining an overall GPA of at least 3.0 for Certificate classes and a minimum Overall GPA of 2.5.

Tax Law Blogs: Sometimes the best way to understand a subject, especially when you're starting out, is to seek out informal discussions of areas within the subject that are of personal interest to you.

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