A GREAT PLACE TO START AND A GREAT PLACE TO BUILD YOUR CAREER

There may be other directions in which to begin your legal career as a tax lawyer, but none is equal to the Office of Chief Counsel. We are the law firm for the Internal Revenue Service (IRS). With approximately 1600 attorneys in 48 cities nationwide, we are, in fact, the largest tax law firm in the country. Our work is diverse, challenging, and important, and it touches American finance in the broadest terms: from conglomerates, corporations, and partnerships...to charitable institutions and small businesses...to families and individuals. It impacts the fiscal fabric of our nation’s government and the strongest free market economy in the world.

The professionals who join us are as special as the roles they assume. They possess a sharp eye and a sharper mind. They are dedicated and a step ahead. They all soon realize the Office of Chief Counsel is a great place to start a career and may eventually decide it’s a great place to build a career as well.

The perfect starting point.
The IRS Chief Counsel is a great place to start because you can have:

• an unparalleled legal experience in our nation’s capital often involving projects resulting in fundamental changes to tax law through regulations, rulings, and legislation

• the ability to become involved in litigation very early in one’s career in one of our 48 locations around the country

• exposure to cross agency issues working with the Department of Treasury, the IRS, the Department of Justice, and others involving sensitive tax matters

• opportunities to develop expertise and sharpen technical skills with the agency at the center of cutting-edge tax issues

• unique experiences to help build a solid foundation for your career in tax

...All of which can open doors for you later in your career and allow you to follow in the footsteps of any of the lawyers whom you will meet as you read this brochure.

IRS CHIEF COUNSEL

Curt Wilson
Associate Chief Counsel – PSI
Georgetown University, LL.M., Class of 1988
University of South Dakota, J.D., Class of 1977

Having the opportunity to attend oral arguments at the Supreme Court in a case you worked on at the trial and appellate levels gives you a unique perspective on tax administration.

Pamela F. Olson

After graduating from the University of Minnesota Law School, Pam Olson joined the San Diego District Counsel Office as a tax attorney. She held several positions with the Office of Chief Counsel before leaving in 1986 to practice at Skadden, Arps, Slate, Meagher & Flom, LLP. She was appointed Deputy Assistant Secretary of the Treasury for Tax Policy in 2001 and was elevated to Assistant Secretary of the Treasury for Tax Policy in 2002. She returned to Skadden, Arps in 2004 where she is currently a partner in their Tax Group in Washington.

Pam served as a tax advisor to the National Commission on Economic Growth and Tax Reform in 1995; and has been a Vice Chair of the American Bar Association Section of Taxation. She knows how important teamwork and camaraderie are to an organization and encourages new lawyers to gain broad experience through varied assignments working with acknowledged tax experts.
Ronald A. Pearlman

Ron Pearlman, professor of law at Georgetown University Law Center and a nationally known expert in federal tax policy, began his career at the Office of Chief Counsel, after earning his J.D. from Northwestern and LL.M. in Taxation from Georgetown. His career has spanned the public and private sectors, and academia.

As Assistant Secretary of the Treasury for Tax Policy in the mid-1980s, he developed tax reform proposals that were the foundation for the landmark Tax Reform Act of 1986. In 1988 he was appointed Chief of Staff of the Congressional Joint Committee on Taxation. He practiced law at Thompson & Mitchell in St. Louis for 15 years and, more recently, at Covington and Burling in Washington. In 1999 he joined the faculty at the Georgetown University Law Center.

Nicole Cammarota

Attorney – LB&I (New York)
Indiana University (Bloomington), J.D., Class of 2004

I’ve worked on published guidance projects, tax shelter transactions, issues of first-impression, tax court litigation, and industry counsel projects. I believe the quality of work at the Office of Chief Counsel is unparalleled.

STARTING WITH IRS CHIEF COUNSEL

A variety of employment opportunities geared to your education and experience.

Honors Program

The IRS Chief Counsel Honors Program is available primarily to third-year law students; graduating LL.M. students, with less than one year of legal experience; and judicial law clerks. This program allows lawyers to begin their careers as law clerks at the Office of Chief Counsel before becoming members of the Bar. Our entry level positions provide the opportunity to acquire significant training and experience in tax law (or government contract, personnel, and labor law in our General Legal Services Division) upon graduation. Honors Program positions at the IRS Office of Chief Counsel are open to those who have superior academic qualifications or relevant experience to the work of Chief Counsel. Appointments under the Honors Program are made at a grade GS 9, Step 1 for J.D. applicants and at a GS 12, Step 4 for LL.M. applicants. We expect newly appointed attorneys to acquire significant training and experience in the work of Chief Counsel. Appointments under the Honors Program are made at a grade GS 9, Step 1. A limited number of positions may also be available to first-year law students at a GS 7, Step 1. Positions are available in our offices nationwide.

Summer Legal Intern Program

The Summer Legal Intern Program is available primarily to second-year law students. The program provides exposure to the Office of Chief Counsel by enabling law students to work for the Office under the supervision and with the assistance of experienced tax lawyers (or personnel, labor, and general law attorneys in our General Legal Services Division). This public sector work experience provides an excellent view of what the practice of law is like in the Office of Chief Counsel and also helps prepare interns for a career as a tax lawyer. In the National Office, interns also take part in a variety of educational and social events, as well as interagency tours and presentations. Offers of full-time employment may be made to second-year summer interns at the conclusion of the program. Summer positions are available to second-year law students at a GS 9, Step 1. A limited number of positions may also be available to first-year law students at a GS 7, Step 1. Positions are available in our offices nationwide.

Volunteer Legal Externship Program (Extern Program)

During the academic year, volunteer positions are available in various Chief Counsel offices throughout the country for a limited number of highly qualified law students from American Bar Association accredited law schools. The Extern Program allows law students and LL.M. candidates to work on either a part-time or a full-time basis, subject to the approval of their law schools. Externs work in the National Office or in field offices with Chief Counsel employees on a variety of educationally-related work assignments and provide legal assistance to attorneys. This program provides opportunities for law students to gain practical work experience while gaining a familiarity with the Chief Counsel organization and our work.

Lateral Program

The Lateral Program is for attorneys who have graduated from an American Bar Association accredited law school and have more than one year of professional legal experience. Appointments generally range from GS 12 to GS 14, depending upon experience. Attorneys with one year of general legal or tax experience qualify for the GS 12 level. Typically, attorneys with two or three years of tax experience qualify for grades 13 or 14, respectively. The Office hires attorneys each year under this program by advertising specific positions to be filled on www.usajobs.gov. Applicants should apply for these positions by following the instructions in the vacancy announcement.

Jerry Reinsdorf

Jerry Reinsdorf, the primary owner of the Chicago White Sox and the Chicago Bulls, got his start at the Office of Chief Counsel after receiving his Law degree from Northwestern University. After a few years, he left Counsel to become a tax lawyer in private practice.

HOW TO APPLY

Application packages are accepted throughout the year for Honors positions, internships, and externships. Complete application packages are composed of a resume, a law school transcript, an 8-10 page writing sample, a completed Office of Chief Counsel Application (Form 6524), and a completed Declaration for Federal Employment (Form OF-306). Forms 6524 and OF-306 can be downloaded from our website at http://jobs.irs.gov/student/office-chief-counsel.html. Please note that all appointments are subject to a favorable completion of a security and character investigation as well as a tax review.

Employment Programs & Policies

The Office of Chief Counsel, IRS is an equal opportunity employer. Selection for positions will be based solely on merit without regard to race, color, religion, age, gender, national origin, political affiliation, disability, sexual orientation, marital or family status, or other differences.

Start a great career at Chief Counsel.

Application packages can be emailed to: attyapplications@irscounsel.treas.gov

Or faxed to: (202) 927-6975

Or mail applications to:
Office of Chief Counsel, IRS
Attention: Attorney Recruitment & Retention CC/PM:HR:ARRP
1111 Constitution Ave, NW
Room 4219
Washington, DC 20224

The Office of Chief Counsel, IRS provides reasonable accommodations to applicants with disabilities. If you need a reasonable accommodation for any part of the application and/or hiring process, please contact Attorney Recruitment at (202) 622-4550. Decisions on granting accommodations will be made on a case-by-case basis.
Felix B. Laughlin

Felix B. Laughlin, a tax partner at Dewey & LeBoeuf LLP, began his career in the Office of Chief Counsel. After serving in several positions within Chief Counsel, he practiced in Dewey Ballantine’s New York office, and then, in 1974, opened the firm’s Washington, DC office. He has been the lead tax controversy advisor for a number of major U.S. corporations, and has represented them in some of the most significant tax cases litigated in recent times. He is past chairman of the Federal Bar Association Tax Section.

SALARY AND BENEFITS

Getting to the bottom line.

Among the benefits of assuming a position with the Office of Chief Counsel is the opportunity to excel in a work culture that is more than the sum of its parts. Here, you will find a commitment to provide a balance to your working and personal life, and the ability to offer many benefits that are every bit as competitive as those available at leading private sector firms. In fact, more often than not, our benefits exceed private sector offerings.

For instance, consider the following:

Salary at Entry Level

Appointments under the Honors Program are made at a GS 11, Step 8 for J.D. applicants and a GS 12, Step 4 for L.L.M. applicants (see enclosed salary table).

Promotion Policy

Attorneys appointed at GS 11 or GS 12 are eligible for promotion to the next higher grade annually. A GS 14 represents the level that can be reached via annual promotion. Promotion to higher grades is competitive.

Locality Pay

Locality pay is reviewed and adjusted on a regular basis dependent on local labor market conditions.

Awards Program

The Office of Chief Counsel has a generous awards program. Employees may receive cash awards for superior performance or special achievements.

Leave Program

You will start out by earning four hours of annual leave and four hours of sick leave every two weeks. After three years, you will earn six hours of annual leave every two weeks. After 15 years, you will earn eight hours of annual leave every two weeks. In addition, the government-wide leave program also permits your annual leave for use by other Federal employees and to request the use of donated leave if you face a personal medical emergency. Absences due to maternity/paternity reasons are generally approved for periods between four and six months. An employee and to request the use of donated leave if you face a personal medical emergency. Absences due to maternity/paternity reasons are generally approved for periods between four and six months. An employee may use a combination of sick leave, annual leave, and leave without pay to cover this absence.

Flexible Work Schedules

You may be able to take advantage of flexible or compressed work schedules. You may also elect to earn credit hours. Once earned, employees can use credit hours to be absent from work for short periods of time for personal reasons.

Holiday Leave

There are ten paid holidays annually. The President of the United States may also declare other holidays in recognition of special events.

Retirement Plan

The Federal Employees’ Retirement System provides a basic government pension, social security coverage, and a thrift savings plan which is similar to a private sector 401(k) plan. The government matches up to 5% of the employees’ salary to the thrift savings plan.

Insurance Plans

Employees can choose from a variety of health insurance plans, and the government pays a substantial portion of the cost. Group-term life insurance, long-term care insurance, disability, and dental plans are also available. In addition, flexible spending accounts for health care and for dependent care expenses are available to employees.

“A few early years at the IRS is a big boost to a tax lawyer’s career.”


(continued)
SALARY AND BENEFITS (continued)

Getting to the bottom line.

Transportation Subsidy

The Office of Chief Counsel will help pay for your public transportation commuting costs. Since 2002, those who commute via public transportation are eligible to receive a subsidy.

Quality of Life

We believe that our attorneys’ quality of life is just as important as salary and benefits. We realize that although work is a major part of life, employees have other interests and responsibilities. For the convenience of our employees, in several offices throughout the country, onsite credit unions, day care facilities, and fitness centers are available.

Training & Continuing Legal Education

The Office of Chief Counsel’s training program offers over 30 different course topics, which range from basic skills courses to graduate-level law school classes. The graduate-level classes offered in conjunction with sponsoring universities provide Counsel attorneys the opportunity to stay abreast of current issues, round out their knowledge, and earn credits toward an LL.M. degree. We also offer cross-agency training opportunities, such as courses in securities regulation presented by the Securities and Exchange Commission. In addition, attorneys regularly attend courses sponsored by bar associations, colleges, and universities. Delivery methods include traditional classroom instruction, distance learning via satellite as well as video- and computer-based training.

Technology

Our attorneys have the advantage of a state-of-the-art automated information support system. Built over the years, this system provides each attorney with a laptop computer loaded with extensive software applications, many of which are customized to be user friendly and to better support attorney needs. This gives our attorneys more time for legal research and analysis which improves their effectiveness and efficiency. For example, extensive customized document preparation “macros” and numerous easily accessible legal research databases are readily available on each attorney’s laptop computer. Also, automated trial preparation support is used to prepare and try our more complicated cases and document intensive litigation.

Resources & Support Tools

The Office of Chief Counsel Library is one of the best federal law libraries in the country. It contains the most extensive collection of materials (including legislative) in the country on Federal taxation. The Library provides top quality research librarians who provide sophisticated research services for our attorneys.

Getting to the bottom line.

Allen R. Freedman

Allen R. Freedman became a tax lawyer at the Office of Chief Counsel after receiving his J.D. from University of Virginia. He left Chief Counsel for private industry where he became a leader in the venture capital industry. He subsequently founded and built one of the largest specialty insurers listed on the New York Stock Exchange.

He started Fortis, Inc. (now Assurant, Inc.) in the late 1970s and grew it into a major specialty insurer, with over 12,000 employees and $8 billion in revenues. He retired as Chairman and CEO in 2000. He has engineered scores of successful mergers, acquisitions, divestitures, and several significant turnarounds. He is founding Director of the Association of Audit Committee Members, Inc. and was the first President of the New York Venture Capital Forum. He has served on the Boards of the Eaton Vance Mutual Funds, StoneMar Partners LP, Systems & Computer Technology, Inc, and INXUS International as well as several charitable organizations. He has been “Businessman in Residence” at the University of Wisconsin Business School and an annual lecturer at the Frye Institute at Emory University. In addition to serving as Vice Chair of the United Way of New York, Allen served as pro bono Executive Director of the Glimmerglass Opera, Cooperstown, New York, one of the nation’s foremost summer opera festivals. He resides at his family farm in Charlottsville, New York which is one of the largest certified organic farms in New York State.

Laila Afifi

Summer Legal Intern – SB/SE (Boston)

Harvard University, J.D., Class of 2010

The attorneys are extraordinarily fun, energetic, intelligent, and generous. Any time I wanted guidance, new and senior attorneys alike stopped what they were doing to point me in the right direction and answer all of my questions, no matter how small.
WORKING FOR THE OFFICE OF CHIEF COUNSEL

Making a meaningful impact.

Working as an attorney for the Office of Chief Counsel offers a unique opportunity to serve the public interest by providing correct and impartial interpretation of the Federal tax laws without bias in favor of either the taxpayer or the government.

Work Environment

Attorneys are assigned to field litigating offices or branches in the National Office, where they share their ideas with their peers and managers. All of our attorneys have the opportunity to perform increasingly more responsible and independent work as rapidly as they can undertake it. For example, almost immediately Chief Counsel attorneys in our litigating offices are given their own dockets of cases and the responsibility for handling them. Being part of a large organization also allows our attorneys to draw upon the experience and advice of field and National Office experts who have mastered particular areas of the law. We believe the exposure to highly seasoned, legal experts is one of the most attractive aspects of employment with the Office of Chief Counsel.

Our goal is to provide our attorneys a challenging and exciting work experience, to help them develop and sharpen their legal skills through training and work assignments, and to provide them the opportunity to further their careers in the Office of Chief Counsel. Through GS 14, our attorneys receive career promotions on the basis of their own performance and not on the basis of competition with someone else in the office.

This helps foster an atmosphere of helpful cooperation. We fully support our attorneys’ professional development because our success depends upon their success. Chief Counsel not only provides an intellectually challenging and exciting work environment, but also one which recognizes the need to balance career and personal interests.

Programs within the Office of Chief Counsel

Attorneys work for one of 13 major Counsel organizations, based on their particular interest, qualifications, and the staffing needs of the Office. Their work is focused on the particular office’s area of responsibility, such as criminal tax, corporate or international tax, pass-through entities, financial products, retirement plans, etc. Together, field and National Office attorneys strive to develop and apply basic principles and rules to the interpretation, application, and enforcement of the Federal tax law.

Whether attorneys are in a field office or National Office position, they receive substantial and thorough training and responsibility.

NATIONAL OFFICE IN WASHINGTON, DC

Corporate (CORP)

The Associate Chief Counsel, Corporate, employs approximately 60 attorneys who work in the National Office in Washington, DC. These attorneys provide published guidance, field support, and taxpayer advice on tax matters involving corporate organizations, reorganizations, liquidations, spin-offs, transfers to controlled corporations, distributions to shareholders, debt vs. equity determinations, bankruptcies, and consolidated return issues affecting groups of affiliated corporations among other matters.

Financial Institutions & Products (FIP)

The Associate Chief Counsel, Financial Institutions and Products, employs approximately 60 attorneys who work in the National Office in Washington, DC and provide published guidance, field support, and taxpayer advice on tax matters involving financial institutions and financial products. These financial institutions include banks, thrift institutions, insurance companies, regulated investment companies, and real estate investment trusts. Financial products covered by the Division consist of asset securitization arrangements, life insurance contracts, annuities, options, forward contracts, futures contracts, national principal contracts, original issue discount obligations, hybrid instruments, hedging arrangements, and other types of innovative financial arrangements and transactions.

Income Tax & Accounting (ITA)

The Associate Chief Counsel, Income Tax and Accounting, employs approximately 100 attorneys and accountants who work in the National Office in Washington, DC. The Division drafts published guidance, provides advice to field offices on technical issues and litigation matters, and issues rulings and information letters to taxpayers.

International (INTL)

The Associate Chief Counsel, International, employs approximately 100 attorneys and program analysts (the latter being economists in the Advanced Pricing Agreement (APA) Program), the majority of whom work in the National Office in Washington, DC. Others work on the west coast at a branch office of International’s APA program. These attorneys provide legal advisory services on all international and foreign tax matters, including all matters relating to the activities of non-U.S. persons or entities outside the United States and the activities of U.S. or U.S.-related persons or entities outside the United States. These legal advisory services support uniform interpretation, application, enforcement, and litigation of the tax laws related to all international provisions of the United States revenue laws, all bilateral and multilateral tax treaties and agreements to which the United States is a party, and all foreign revenue laws relating to tax matters in the United States.

After graduating law school, I came to work for the IRS Office of Chief Counsel. I left but then returned to Counsel because I missed the collegial work environment, challenging assignments, and reasonable hours.

sameera Hasan

attorney – sb/se (los angeles)

case western reserve university, jd, class of 2001

the new york times, april 16, 2007.

"tax litigators may view it as a prestigious opportunity, as well as a patriotic service, to represent the government in a tax case that could set an important precedent…"

(continued)
Passthroughs & Special Industries (PSI)

The Associate Chief Counsel, Passthroughs & Special Industries, employs approximately 80 attorneys who work in the National Office in Washington, DC. The office provides guidance, field support, and taxpayer advice regarding income taxation of passthrough entities such as partnerships (including limited liability corporations), S corporations, trusts and estates; natural resources and energy related credits and incentives; cooperative housing corporations and homeowner associations; farmers’ and other cooperatives; business tax credits, including the low-income housing credit, and the research credit; estate, gift, and generation skipping transfer taxes; certain excise taxes; and the domestic production deduction.

Procedure & Administration (P&A)

The Associate Chief Counsel, Procedure & Administration, located in the National Office in Washington, DC, is comprised of approximately 110 attorneys. P&A attorneys handle a broad range of issues and assignments that are fundamental to efficient tax administration, advising the National Office in Washington, DC, is comprised of approximately 110 attorneys. P&A attorneys handle a broad range of issues and assignments that are fundamental to efficient tax administration, advising the NTA of Chief Counsel initiatives, recent court opinions, and published guidance which may impact the taxpayer advocate program.

Making a meaningful impact.

PROCEDURE & ADMINISTRATION (P&A)

Current responsibilities for the position include the following:

- Reviewing cases from the field
- Providing legal advice and support to the W&I Division Commissioner, his headquarters’ Special Counsel to the National Taxpayer Advocate (CNTA)

Special Counsel to the National Taxpayer Advocate (CNTA)

The Office of the Special Counsel to the National Taxpayer Advocate employs several attorneys who provide legal advice and support to the National Taxpayer Advocate. The Counsel to the NTA is responsible for coordinating all legal and advisory services to the National Taxpayer Advocate and the headquarters component of the Taxpayer Advocate Service. In addition, the Counsel to the NTA serves as a liaison between the NTA and the Chief Counsel, informing the Chief Counsel of emerging NTA issues and advising the NTA of Chief Counsel initiatives, recent court opinions, and published guidance which may impact the advocate program.

Wage & Investment (W&I)

The Office of the Division Counsel, Wage and Investment, is responsible for providing legal advice and support on matters that involve taxpayers who generally have income reported only on Forms W-2 and 1099. The Division Counsel is located in Washington, DC and provides advice and support for the W&I Division Commissioner, his headquarters’ staff and the W&I Senior Leadership Team. The Division Counsel works closely with W&I in advancing the Division’s programs and initiatives, reviewing policies, formulating strategies, and furthering the Division’s goal of providing efficient and effective taxpayer service. The Division Counsel coordinates the delivery of a myriad of legal services for W&I with other Chief Counsel functions, including the Associate Chief Counsel, General Legal Services; Associate Chief Counsel, Procedure & Administration; and Division Counsel, Small Business/Self Employed which has primary responsibility for providing legal services to the W&I field organization.

NATIONAL & FIELD OFFICES

Criminal Tax (CT)

The Division Counsel/Associate Chief Counsel, Criminal Tax, employs approximately 80 attorneys in over 30 offices across the country. Criminal Tax attorneys are responsible for providing legal advice and assistance to criminal investigators in all areas of the Criminal Tax function, including tax, currency, and money laundering crimes and criminal procedure. They also provide legal counsel on investigative matters such as administrative and grand jury investigations, undercover operations, electronic surveillance, search warrants and forfeitures, the referral of cases to the Department of Justice for grand jury investigation, criminal prosecution, and the commencement of forfeitures. Criminal Tax attorneys also coordinate with other offices within the IRS and the Office of Chief Counsel on all matters involving criminal tax.

General Legal Services (GLS)

The Office of Associate Chief Counsel, General Legal Services, employs approximately 70 attorneys, and has both field and National Office components. GLS litigates cases as the representative of the IRS and the Office of Chief Counsel in various fora with respect to non-tax, administrative law issues involving personnel, discrimination, labor management relations, Office of Professional Responsibility, and government contracts as well as handling litigation with the Department of Justice. The Associate Chief Counsel is the Deputy Ethics Official under the Ethics in Government Act with regard to constitutional and tort issues. GLS attorneys also perform legal research and provide advice related to conflict of interest statutes, ethical standards, and Departmental rules of conduct. GLS also has a robust practice in the area of advisory opinions on legal matters, including procurement, information technology management, appropriations, grant law, and intellectual property law.

Tax Exempt & Government Entities (TEGE)

The Division Counsel/Associate Chief Counsel, Tax Exempt & Government Entities, combines strategic, technical, and litigation functions into a single integrated office. The approximately 130 attorneys provide the 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

Working for the Office of Chief Counsel (continued)
WORKING FOR THE OFFICE OF CHIEF COUNSEL (continued)

Making a meaningful impact.

Office of Chief Counsel

It’s a great place to start and a great place to build your career!

Office of Chief Counsel, IRS
Attention: Attorney Recruitment & Retention
CC:FM:HR:ARRP
1111 Constitution Ave, NW
Room 4219
Washington, DC 20224
(202) 622-4550
e-mail: attyapplications@irscounsel.treas.gov

Large Business & International (LB&I)

The Large Business & International Division Counsel provides legal services to the IRS LB&I Division, an industry focused organization with an emphasis on global tax administration for corporations and partnerships with assets greater than $10 million. The Division Counsel employs over 320 attorneys located in 34 cities nationwide. Headquartered in Washington, DC, the Division has five Area Counsels located in Pennsylvania, New York, Illinois, Texas, and California. Each Area Counsel is responsible for legal work within a defined geographic area and for developing specialized knowledge of one of the industries served nationally by the IRS including financial services; heavy manufacturing and transportation; retail, food, pharmaceuticals; and health care; natural resources and construction; and communications, technology, and media. The 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 (SB/SE)

Small Business/Self Employed is the largest Chief Counsel Division, with 500 attorneys and 110 paralegals assigned to 48 field offices. These 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.

SB/SE attorneys typically spend most of their time handling Tax Court and bankruptcy cases. Over 90 percent of the 30,000 Tax Court cases filed each year are assigned to SB/SE attorneys. In most field offices, bankruptcy cases are assigned to attorneys who are designated as Special Assistant U.S. Attorneys. Attorneys may also be assigned to assist the Department of Justice in the handling of collection, refund, and other cases in the U.S. District Courts. Through client support and litigation, SB/SE attorneys have an opportunity to further their knowledge of tax law and to develop expertise on a wide variety of complex technical, procedural, and tax issues.