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

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CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

August 2008

Dear Prospective Applicant:

I have worked in a wide variety of positions since I began my career, over thirty-four years ago, with the Office of Chief Counsel. I have been both an associate and a partner in a law firm, a partner in a Big Six accounting firm, and an Assistant to the Commissioner of Internal Revenue. Now I'm back leading the Office where I began my legal career. What has stayed with me throughout this journey has been the wonderful foundation in the tax law that I gained during my first stint in the Office of Chief Counsel, an experience that I believe cannot be found anywhere else. It opened many doors for me and certainly enriched my professional life beyond expectations. Truly, the Office of Chief Counsel was a great place to start my career!

I would like to offer you the same opportunity. The Office of Chief Counsel is the largest tax law office in the country. It has tax work that presents many career enhancing challenges, from involvement in precedent setting litigation having far reaching impact to working on fundamental changes to the tax laws which will enhance our nation's economy for years to come. We are looking for the best and the brightest to bring initiative, energy, and inquisitive minds to the Office of Chief Counsel. In return, we will give you unique and meaningful legal work which can propel your career to the highest level — just look at what some of the individuals highlighted in the brochure who began their legal careers here have accomplished.

Come join us and see what I mean — the Office of Chief Counsel is indeed "A Great Place to Start and A Great Place to Build Your Career."

Sincerely,

A handwritten signature in black ink, appearing to read "Don Korb".

Donald L. Korb

Chief Counsel

## The perfect starting point.

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 1500 attorneys in 49 offices 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.



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



## Donald L. Korb

We are very proud that Chief Counsel Don Korb got his start here. He spent the first four years of his career as an attorney advisor in the Chief Counsel's office. In the mid-1980s, he returned to the IRS as an Assistant to then Commissioner Roscoe Egger, and was overall coordinator of the Service's involvement in the legislative process that resulted in the Tax Reform Act of 1986.

In private practice, he was a partner with the Cleveland-based firm of Thompson Hine LLP and also with Coopers & Lybrand LLP. Don 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. He 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.

# IRS CHIEF COUNSEL



## Curt Wilson

### Deputy 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, served on the Board of Trustees of the American Tax Policy Institute, and serves on the Board of Directors of Tax Analysts. She also was the first woman to serve as Chair of the American Bar Association Section of Taxation. She was named to the Tax Business magazine's "Tax Business 50", a listing of the world's most influential individuals in tax.

The IRS Chief Counsel is a great place to start because you can have...

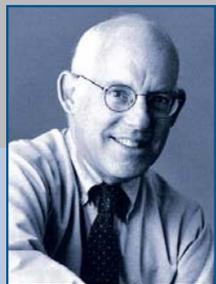
- an unparalleled legal experience in our nation's capital often involving projects resulting in fundamental changes to tax law through regulations, rulings, and legislation
- the ability to become involved in litigation very early in one's career in one of our 49 offices located throughout the country
- 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.





## 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 – LMSB (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



## 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.

While looking for good investments for his tax clients, he became interested in the real estate market. In 1971, with a group of investors, he created one of the earliest public real estate limited partnerships. He went on to start a real estate syndication company, Balcor, which he and his partners sold to American Express in 1987. He and his group purchased the Chicago White Sox and Comiskey Park in 1981, and a controlling interest in the Chicago Bulls in 1985. During his tenure, the Chicago Bulls won six World Championships in 1991, 1992, 1993, 1996, 1997, and 1998, and the Chicago White Sox won the World Series in 2005.

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

Each year we conduct interviews at law schools throughout the country and various diversity job fairs, such as the Hispanic National Bar Association Job Fair, the National Black Law Student Association Regional Fairs, the Sunbelt Minority Recruitment Program, and the IMPACT Disability Job Fair, to recruit the best and brightest law students for our office.

### 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 11, Step 8 for J.D. applicants and a GS 12, Step 4 for LL.M. applicants. We expect newly appointed attorneys to remain for a period of three years, unless released from their employment commitment by the Office. These 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 are also 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)

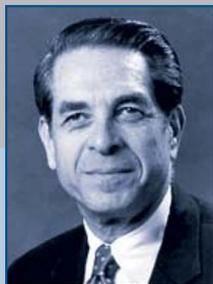
During the academic year, volunteer positions are available in various Chief Counsel offices throughout the country for a limited number of highly qualified law students from American Bar Association accredited law schools. The Extern Program allows law students and

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](http://www.usajobs.gov). Applicants should apply for these positions by following the instructions in the vacancy announcement.

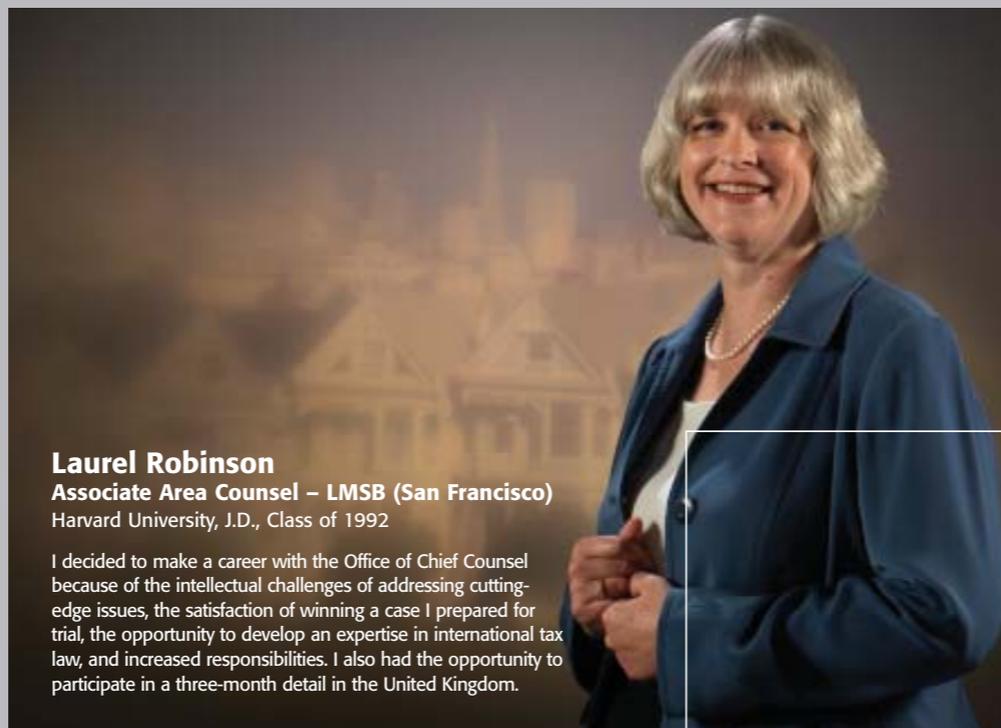




## Sheldon S. Cohen

Sheldon Cohen started at Chief Counsel after he graduated with highest honors from George Washington Law School. One of the world's leading tax lawyers, he has held many important positions in his career, including Chief Counsel and Commissioner of the IRS. He was appointed Commissioner by President Lyndon Johnson, and he is the youngest person ever to serve in that position.

Currently, he is a director at Farr, Miller & Washington LLC, an investment firm. He has also been affiliated with several law firms, including recently as senior counsel and Chair of the Tax Group at Morgan, Lewis & Bockius LLP. He has also assisted the United Nations in creating tax systems for developing countries. He is an adjunct professor at George Washington Law School and was a member of the University's Board of Trustees for more than 20 years and chaired the Board of Trustees from 2000-2002.



## Laurel Robinson

**Associate Area Counsel – LMSB (San Francisco)**  
Harvard University, J.D., Class of 1992

I decided to make a career with the Office of Chief Counsel because of the intellectual challenges of addressing cutting-edge issues, the satisfaction of winning a case I prepared for trial, the opportunity to develop an expertise in international tax law, and increased responsibilities. I also had the opportunity to participate in a three-month detail in the United Kingdom.

# HOW TO APPLY



## Larry Langdon

Larry Langdon is one of the leading tax attorneys in the country with a specialty in tax controversy and planning. He started his career at Chief Counsel after graduating from Ohio State University College of Law in 1961.

In the late 1960s, he joined Ford Motor Company as a senior tax attorney. He then worked for Vetco as director of taxes and corporate secretary and for Hewlett-Packard as Vice President, General Transition Manager, and Vice President, Tax Licensing and Customs. In 1999, he returned to federal service as the first Commissioner of the IRS Large & Mid-Size Business Division. In 2003, he returned to private practice, as a partner with Mayer Brown LLP in Palo Alto.

## Start a great career at Chief Counsel.

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 to 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/mn-attorney.html>.** Please note that all appointments are subject to a favorable completion of a security and character investigation as well as a tax review.

### Application packages can be emailed

to: [attyapplications@irscounsel.treas.gov](mailto:attyapplications@irscounsel.treas.gov)

Or faxed to: (202) 927-6975

### Or mail applications to:

**Office of Chief Counsel, IRS**  
**Attention: Attorney Recruitment**  
**CC:FM:HR:ARRP**  
1111 Constitution Ave, NW  
Room 6422  
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.

### 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.





## Jack B. Johnson

Jack B. Johnson, County Executive of Prince George's County, started his career in the Office of Chief Counsel in 1975 after graduating from Howard University School of Law.

After leaving Chief Counsel, he became an Associate Professor of Tax Law at North Carolina Central University School of Law. He was appointed Deputy State's Attorney for Prince George's County, and then was elected as State's Attorney. Mr. Johnson currently serves as County Executive for Prince George's County, the second largest county in Maryland. He also serves on the board of directors of the Metropolitan Washington Council of Governments.

# 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 LL.M. applicants (see enclosed salary table).

### Promotion Policy

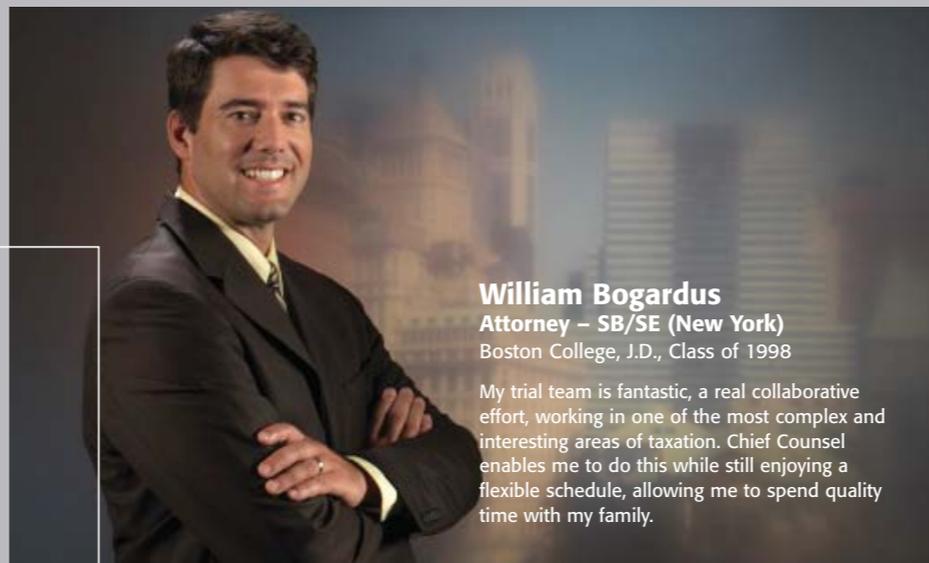
Attorneys appointed at GS 11 or GS 12 are eligible for promotion to the next higher grade annually. A GS 14 represents the level that can be reached via annual promotion. Promotion to higher grades is competitive.

### 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.



**William Bogardus**  
Attorney – SB/SE (New York)  
Boston College, J.D., Class of 1998

My trial team is fantastic, a real collaborative effort, working in one of the most complex and interesting areas of taxation. Chief Counsel enables me to do this while still enjoying a flexible schedule, allowing me to spend quality time with my family.

***"[A] few early years at the IRS is a big boost to a tax lawyer's career."***

*– The Wall Street Journal, October 10, 2006.*

### 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 allows you to donate 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 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, vision, and dental plans are also available. In addition, flexible spending accounts for health care and for dependent care expenses are available to employees.



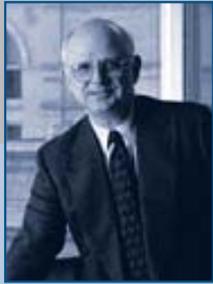
## Kenneth Klein

Kenneth Klein, an international tax partner in the Washington, DC office of Mayer Brown LLP, started his career at the Office of Chief Counsel after graduating, Cum Laude, from the University of Georgia School of Law in 1976. He obtained his Master of Laws in Taxation at Georgetown University Law Center in 1980. He left Chief Counsel as an Assistant Branch Chief in the Legislation & Regulations Division in 1981 and did another tour as Associate Chief Counsel (Technical) from 1988 to 1990. He practiced for many years at Cadwalader, Wickersham & Taft before joining his current firm.

He has published and speaks extensively on international tax matters and is active in the international tax community. He is a past Chair of the Budget Committee and member of the Executive Committee and Executive Council, and is the International Taxation Correspondent of the American Society of International Law. He is on the National Law Alumni Board at Georgetown University Law Center. He has been on the Board of Visitors of the University of Georgia School of Law and has been Chair of the Board of Trustees of The Langley School in McLean, Virginia.



(continued)



## 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.

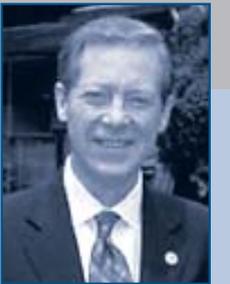
He started Fortis, Inc. (now Assurant, Inc.) in the late 1970s and grew it into a major specialty insurer, with over 12,000 employees and \$8 billion in revenues. He retired as Chairman and CEO in 2000. He has engineered scores of successful mergers, acquisitions, divestitures, and several significant 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, StoneMor Partners LP, Systems & Computer Technology, Inc., and INDUS 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 Charlottesville, 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.



# SALARY AND BENEFITS (continued)



## 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.

## 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, that range from basic skills courses to graduate-level law school classes. In conjunction with the New York University School of Law, we offer graduate-level law school classes each year to our attorneys, which give them the opportunity to earn credits toward an LL.M. at New York University

or Georgetown University. 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.



# WORKING FOR THE OFFICE OF CHIEF COUNSEL



**Sameera Hasan**  
Attorney – CORP (Washington, DC)  
Case Western Reserve University, J.D., Class of 2001

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.

## Making a meaningful impact.

*“[T]ax 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...”*

— *The New York Times, April 16, 2007.*

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 docket of cases and the responsibility for handling them. Being part of a larger 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 this exposure to highly seasoned, legal expertise is one of the most attractive aspects of employment with the Office of Chief Counsel.

Our goal is always 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, passthrough 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 laws. **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 50 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, notional 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. The Division has jurisdiction over several major tax areas: recognition and timing of income; deductions and credits for individuals and corporations; depreciation and costing; sales and exchanges; capital gains and losses; accounting methods and periods; installment sales; long-term contracts; inventories; and alternative minimum tax.

### International (INTL)

The Associate Chief Counsel, International, employs approximately 90 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 within 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.

**Erin Davidson**  
**Attorney – GLS (San Francisco)**

University of California – Berkeley, J.D., Class of 2007

I have been afforded opportunities and experiences that very few of my law school classmates have received. Within weeks of starting in the position, I was entrusted to independently manage a variety of arbitration and administrative cases – from start to finish.



# WORKING FOR THE OFFICE OF CHIEF COUNSEL (continued)

## Making a meaningful impact.

### Passthroughs & Special Industries (PSI)

The Associate Chief Counsel, Passthroughs & Special Industries, employs approximately 80 attorneys who work in the National Office in Washington, DC. This office provides published 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 100 attorneys. P&A attorneys handle a broad range of issues and assignments that are fundamental to efficient tax administration, advising the Chief Counsel and the IRS in all facets of judicial and tax practice. P&A attorneys deal with legal issues arising in IRS initiatives and enforcement activities, and often address these issues in the context of a system that is transitioning from reliance on paper documents and returns to one that is primarily based on electronic documents and returns. P&A attorneys handle published guidance, advice, and litigation on all matters related to reporting and paying taxes; assessing and collecting taxes (including

interest and penalties); abating, crediting, or refunding over assessments or overpayments of tax; filing information returns; bankruptcy; summonses and information gathering; federal tax liens and levies; damage claims; attorney fees; disclosure, privacy, and Freedom of Information Act issues; and judicial practice and judicial doctrines. Additionally, P&A attorneys have the opportunity to argue motions before the Tax Court.

### 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 taxpayer 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 70 attorneys in over 30 offices across the country. Criminal Tax attorneys are responsible for providing legal advice and assistance to criminal investigation 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

(continued)



# WORKING FOR THE OFFICE OF CHIEF COUNSEL (continued)

## Making a meaningful impact.

taxes. In addition they handle litigation in the tax exempt bond area and provide significant legal support for issues involving governmental agencies and Indian Tribal Governments. Over 90 of our attorneys are located in the National Office in Washington, DC where they combine legal advisory services with the development of published guidance, advice on legislation, and support to the Department of Justice and field attorneys on litigation. The remainder of our attorneys are located in several field offices around the country, including Chicago, Dallas, Long Island, Baltimore, Denver, and Los Angeles/Thousand Oaks. These attorneys provide a full range of legal advice and represent the IRS in litigation in the U.S. Tax Court.

### COUNSEL FIELD FUNCTIONS

#### Large & Mid-Size Business (LMSB)

The Large & Mid-Size Business Division Counsel provides legal services to the IRS LMSB 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 290 attorneys located in 39 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 LMSB attorneys provide a full range of legal services on all issues, including advising LMSB 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 450 attorneys and 100 paralegals assigned to 49 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.

## Office of Chief Counsel

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

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Room 6422  
Washington, DC 20224  
(202) 622-4550  
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**PLACES OF EMPLOYMENT  
FOR ATTORNEYS IN CHIEF COUNSEL**

| Field Locations    |    |     | Functions |      |      |      |
|--------------------|----|-----|-----------|------|------|------|
| Anchorage, AK      |    |     |           | SBSE |      |      |
| Atlanta, GA        | CT | GLS | LMSB      | SBSE |      |      |
| Austin, TX         | CT |     | LMSB      | SBSE |      |      |
| Baltimore, MD      | CT |     |           | SBSE | TEGE |      |
| Birmingham, AL     |    |     |           | SBSE |      |      |
| Boston, MA         | CT |     | LMSB      | SBSE |      |      |
| Buffalo, NY        | CT |     | LMSB      | SBSE |      |      |
| Chicago, IL        | CT | GLS | LMSB      | SBSE | TEGE |      |
| Cincinnati, OH     | CT |     | LMSB      | SBSE |      |      |
| Cleveland, OH      | CT |     | LMSB      | SBSE |      |      |
| Dallas, TX         | CT | GLS | LMSB      | SBSE | TEGE |      |
| Denver, CO         | CT |     | LMSB      | SBSE | TEGE |      |
| Detroit, MI        | CT |     | LMSB      | SBSE |      |      |
| Downers Grove, IL  |    |     | LMSB      |      |      |      |
| Ft. Lauderdale, FL | CT |     | LMSB      | SBSE |      |      |
| Greensboro, NC     | CT |     | LMSB      | SBSE |      |      |
| Hartford, CT       | CT |     | LMSB      | SBSE |      |      |
| Honolulu, HI       |    |     |           | SBSE |      |      |
| Houston, TX        | CT |     | LMSB      | SBSE |      |      |
| Indianapolis, IN   | CT |     |           | SBSE |      |      |
| Jacksonville, FL   | CT |     | LMSB      | SBSE |      |      |
| Kansas City, MO    |    |     | LMSB      | SBSE |      |      |
| Laguna Niguel, CA  | CT |     | LMSB      | SBSE |      | INTL |
| Las Vegas, NV      | CT |     |           | SBSE |      |      |
| Long Island, NY    | CT |     | LMSB      | SBSE | TEGE |      |
| Los Angeles, CA    | CT | GLS | LMSB      | SBSE | TEGE |      |
| Louisville, KY     | CT |     |           | SBSE |      |      |
| Miami, FL          | CT |     | LMSB      | SBSE |      |      |
| Milwaukee, WI      |    |     | LMSB      | SBSE |      |      |
| Nashville, TN      | CT |     | LMSB      | SBSE |      |      |
| Newark, NJ         | CT |     | LMSB      | SBSE |      |      |
| New Orleans, LA    | CT |     |           | SBSE |      |      |
| New York, NY       | CT | GLS | LMSB      | SBSE |      |      |
| Oakland, CA        |    |     | LMSB      |      |      |      |
| Oklahoma City, OK  |    |     | LMSB      | SBSE |      |      |
| Omaha, NE          |    |     |           | SBSE |      |      |
| Philadelphia, PA   | CT |     | LMSB      | SBSE |      |      |
| Phoenix, AZ        | CT |     | LMSB      | SBSE |      |      |
| Pittsburgh, PA     | CT |     | LMSB      | SBSE |      |      |
| Portland, OR       |    |     | LMSB      | SBSE |      |      |
| Richmond, VA       | CT |     | LMSB      | SBSE |      |      |
| Sacramento, CA     |    |     |           | SBSE |      |      |
| Salt Lake City, UT |    |     |           | SBSE |      |      |
| San Diego, CA      | CT |     | LMSB      | SBSE |      |      |
| San Francisco, CA  | CT | GLS | LMSB      | SBSE | TEGE | INTL |
| San Jose, CA       |    |     | LMSB      | SBSE |      |      |
| Seattle, WA        | CT |     | LMSB      | SBSE |      |      |
| St. Louis, MO      | CT |     | LMSB      | SBSE |      |      |
| St. Paul, MN       | CT |     | LMSB      | SBSE |      |      |
| Thousand Oaks, CA  |    |     |           | SBSE | TEGE |      |
| Washington, DC     |    | GLS | LMSB      | SBSE |      |      |

Washington, DC Field Function Headquarters:  
CT, GLS, LMSB, SBSE, TEGE  
Washington, DC National Office Functions: CORP, CT, FIP, GLS, ITA, INTL, NTA, PSI, PA, TEGE, WI

*Function Key: CORP=Corporate; CT=Criminal Tax; FIP=Financial Institutions & Products; GLS= General Legal Services; ITA=Income Tax & Accounting; INTL=International; LMSB=Large & Mid-Size Business; NTA=National Taxpayer Advocate; PSI=Passthroughs & Special Industries; PA=Procedure & Administration; SBSE=Small Business/Self Employed; TEGE=Tax Exempt/Government Entities; WI= Wage & Investment*



# Office of Chief Counsel Locations

