

Careers with the
Office of Chief Counsel
Internal Revenue Service.



A GREAT PLACE

TO START



<http://jobs.irs.gov/mn-attorney.html>



The perfect starting point.

There may be other directions in which to begin your legal career as a tax lawyer, but none as unique as the Office of Chief Counsel. We are the law firm for the Internal Revenue Service (IRS), and 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, and they all soon realize this about joining the Office of Chief Counsel – It is a great place to start.



CHIEF COUNSEL

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

Dear Prospective Applicant:

I have worked in a wide variety of positions since I began my career, more than thirty 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!

I would like to offer you the same opportunity I had. 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."

Sincerely,

Donald L. Korb
Chief Counsel

A GREAT PLACE
TO START



Donald L. Korb

We are very proud that our current Chief Counsel 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



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 early in one's career at one of our many litigation 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 at the agency which is 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 aspire to follow in the footsteps of any of the lawyers who you will meet as you read this brochure.

For information & applications, contact:

Office of Chief Counsel, IRS
950 L'Enfant Plaza, SW
Suite 5000
Attention: Attorney Recruitment
Washington, DC 20024-4740
(202) 622-4550
 email: applications@irsconsult.treas.gov



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 Tax Reform Act of 1986. In 1988 he was appointed Chief 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.



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 as Chairman of the Chicago Bulls, the team has won six World Championships in 1991, 1992, 1993, 1996, 1997 and 1998.

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

Chief Counsel Honors Program

The IRS Chief Counsel Honors Program is designed for third-year law students, recent J.D. graduates, graduating LL.M. students 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. Entry-level positions allow you to acquire significant training and

experience in tax law 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. Recruitment bonuses and payment of travel for call back interviews may also be available for exceptionally qualified candidates.

Summer Legal Intern Program

The Summer Legal Intern Program is available for first- and second-year law students in the IRS Office of Chief Counsel, National Office in Washington, DC and select cities around the country. This 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. The training and work experience helps prepare interns for a

career as a tax lawyer and also provides an excellent view of what the practice of law is like in the Office of Chief Counsel. **Offers of full-time employment may be made to some second-year summer interns at the conclusion of the program.** These summer positions are available at the GS-7 and GS-9 grade levels. Selections for the Summer Intern Program are made on a rolling basis from September through February, until all positions are filled. Early applications are encouraged. However, first-year students should not apply before December 1st.

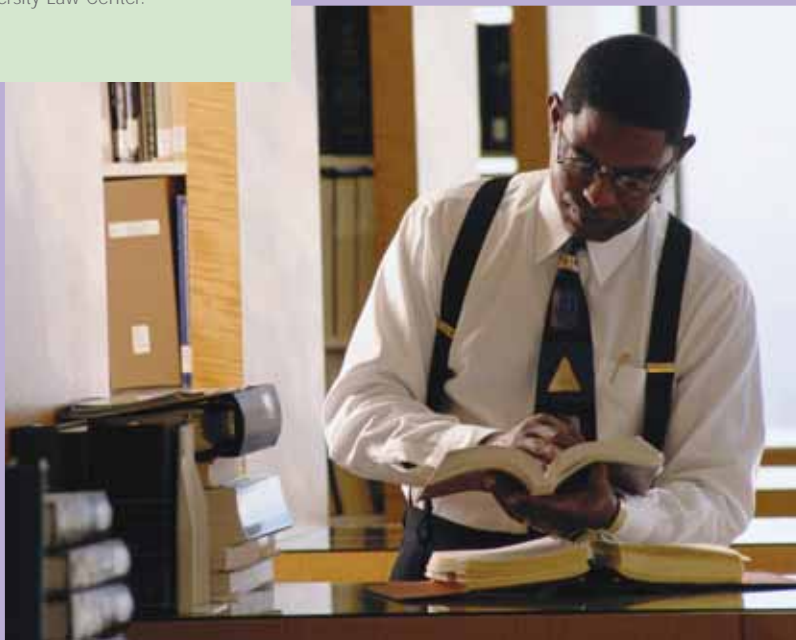
Volunteer Legal Externship Program (Extern Program)

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. Generally, 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.





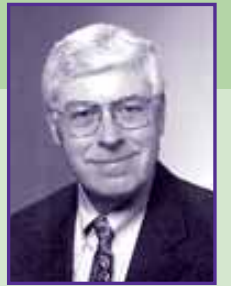
Sheldon S. Cohen

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. When President Lyndon Johnson appointed him Commissioner, he was the youngest person ever appointed to that position.

He has been affiliated with several law firms, most recently as senior counsel with Morgan, Lewis & Bockius. He has also assisted the United Nations in creating tax systems for developing countries. He was adjunct professor at George Washington Law School and a member of the University's Board of Trustees for more than 20 years.



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 past Commissioner of the IRS Large- & Mid-Size Business Division. In 2003, he returned to private practice, as a partner with Mayer, Brown, Rowe & Maw 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 photocopy of your official law school transcript, an 8-10 page writing sample, a completed Form 6524, "Office of Chief Counsel Application" and a completed Form OF-306, "Declaration for Federal Employment." You may request to have copies of Forms 6524 and OF-306 sent to you by emailing applications@irscounsel.treas.gov or calling (202) 622-4550. 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 faxed to:
(202) 927-6975.

Or mail applications to:
Office of Chief Counsel, IRS
950 L'Enfant Plaza, SW, Suite 5000
Attention: Attorney Recruitment
Washington, DC 20024-4740

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.





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 serves on the board of directors of the Metropolitan Washington Council of Governments.

SALARY AND BENEFITS



Kenneth Klein

Kenneth Klein, an international tax partner in the Washington, DC office of Mayer, Brown, Rowe & Maw, 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 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.

Getting to the bottom line.

Among the benefits and advantages 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). Recruitment bonuses and payment of travel for call back interviews may also be available for exceptionally qualified candidates.

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 based on merit.

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.

Annual & Sick Leave

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.

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.

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 and long-term care insurance plans are also available.

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.





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 New York venture capital industry.

He joined Fortis, Inc. (now Assurant, Inc.) in the late 1970s and grew it into a major specialty insurer, with over 10,000 employees and \$7 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 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 a guest lecturer at the Frye Institute at Emory University.



SALARY AND BENEFITS (continued)



Felix B. Laughlin

Felix B. Laughlin, co-chairman of the 50-lawyer tax department at Dewey Ballantine 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 is the senior tax controversy lawyer in his firm, and has represented major corporations in some of the most significant tax cases litigated in recent times.

In addition, he has been retained by the International Monetary Fund as a consultant on international legal reform, and has assisted the government of Indonesia in drafting its new guidelines for mergers and acquisitions. He is past chairman of the Federal Bar Association Tax Section.

Getting to the bottom line.

Leave Programs

The government-wide leave program allows you to donate your annual leave to Federal employees in other agencies 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.

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. In several offices throughout the country, on-site credit unions, day care facilities and fitness centers are available for Chief Counsel employees.

Training & Continuing Legal Education

The Office of Chief Counsel has an annual multi-million dollar training program, with over 30 different course topics, that range from basic skills courses to

graduate-level law school classes. Attorneys also 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.

State-of-the-Art Automation Support

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 an up-to-date personal 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 easily accessible numerous legal research databases are readily available on each attorney's desktop 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.

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.



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

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. Attorneys are assigned to field litigating offices or branches in the National Office, where they share their ideas with their peers and managers. 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 of 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

The Associate Chief Counsel, Corporate, employs approximately 65 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

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 and products include banks, thrift institutions, insurance companies, regulated investment companies, real estate investment trusts, 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

The Associate Chief Counsel, Income Tax and Accounting, employs just over 100 attorneys who work in the National Office in Washington, DC. Income Tax and Accounting attorneys provide published guidance, field support and taxpayer advice on tax matters involving recognition and timing of income and deductions by

individuals and corporations, sales and exchanges, capital gains and losses, accounting methods and periods, installment sales, long-term contracts, inventories and alternative minimum tax.

International

The Associate Chief Counsel, International, employs approximately 110 attorneys, 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 Advance Pricing Agreement 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.

Passthroughs & Special Industries

The Associate Chief Counsel, Passthroughs and Special Industries, employs approximately 115 attorneys who work in the National Office in Washington, DC. This office provides published guidance, field support and

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WORKING FOR THE OFFICE OF CHIEF COUNSEL (continued)

Making a meaningful impact.

taxpayer advice on income taxes of S corporations, partnerships (including limited liability companies) and trusts, estate, gift, generation-skipping transfer and certain excise taxes; depreciation, depletion and other cost recovery issues; income tax credits; cooperative housing corporations; farmers' and other cooperatives; low-income housing credit; research and experimental expenditures; and certain homeowner associations.

Procedure & Administration (P&A)

The Associate Chief Counsel, Procedure & Administration, located in the National Office in Washington, DC, is comprised of approximately 120 attorneys who work in three primary areas: Administrative Provisions and Judicial Practice; Collection, Bankruptcy and Summonses; and Disclosure and Privacy Law. P&A attorneys handle a broad range of issues and work assignments that are fundamental to efficient tax administration, advising the Chief Counsel and the IRS in all facets of judicial and tax administrative 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 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.

National Taxpayer Advocate (NTA)

The Office of the Counsel to the National Taxpayer Advocate employs several attorneys who provide legal advice and support to the NTA and the Taxpayer Advocate Service. The Counsel to the NTA is responsible for coordinating all legal and advisory services to the Taxpayer Advocate Service and the field component of the Office of the NTA. 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, opinions and publications which may impact the taxpayer advocate program. The Office of the Division Counsel, Small Business/Self Employed provides direct legal advice and support to the local field advocate offices.

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 headquarter 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

The Division Counsel/Associate Chief Counsel, Criminal Tax attorneys serve in over 30 offices across the country. The 70+ Criminal Tax attorneys are responsible for advising and counseling the IRS Special Agents in Charge of 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 75 attorneys, and has both field and National Office components. GLS represents the IRS and the Office of Chief Counsel in litigation on various 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. 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

The Division Counsel/Associate Chief Counsel, Tax Exempt and Government Entities, combines strategic, technical and litigation functions into a single integrated office. The office employs approximately 130 attorneys nationwide with over 90 located in the National Office in

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WORKING FOR THE OFFICE OF CHIEF COUNSEL (continued)



Making a meaningful impact.

Washington, DC with the remainder in several field offices, including Chicago, Dallas, Long Island, Baltimore and Los Angeles. The Division's subject matter jurisdiction includes employee benefits, executive compensation, exempt organizations, employment taxes and government entities issues, including tax-exempt bonds.

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 New Jersey, 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 referring and recommending litigation to the Department of Justice.

Small Business/Self-Employed (SB/SE)

Small Business/Self-Employed is the largest Chief Counsel division, with 440 attorneys 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 15,000 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.

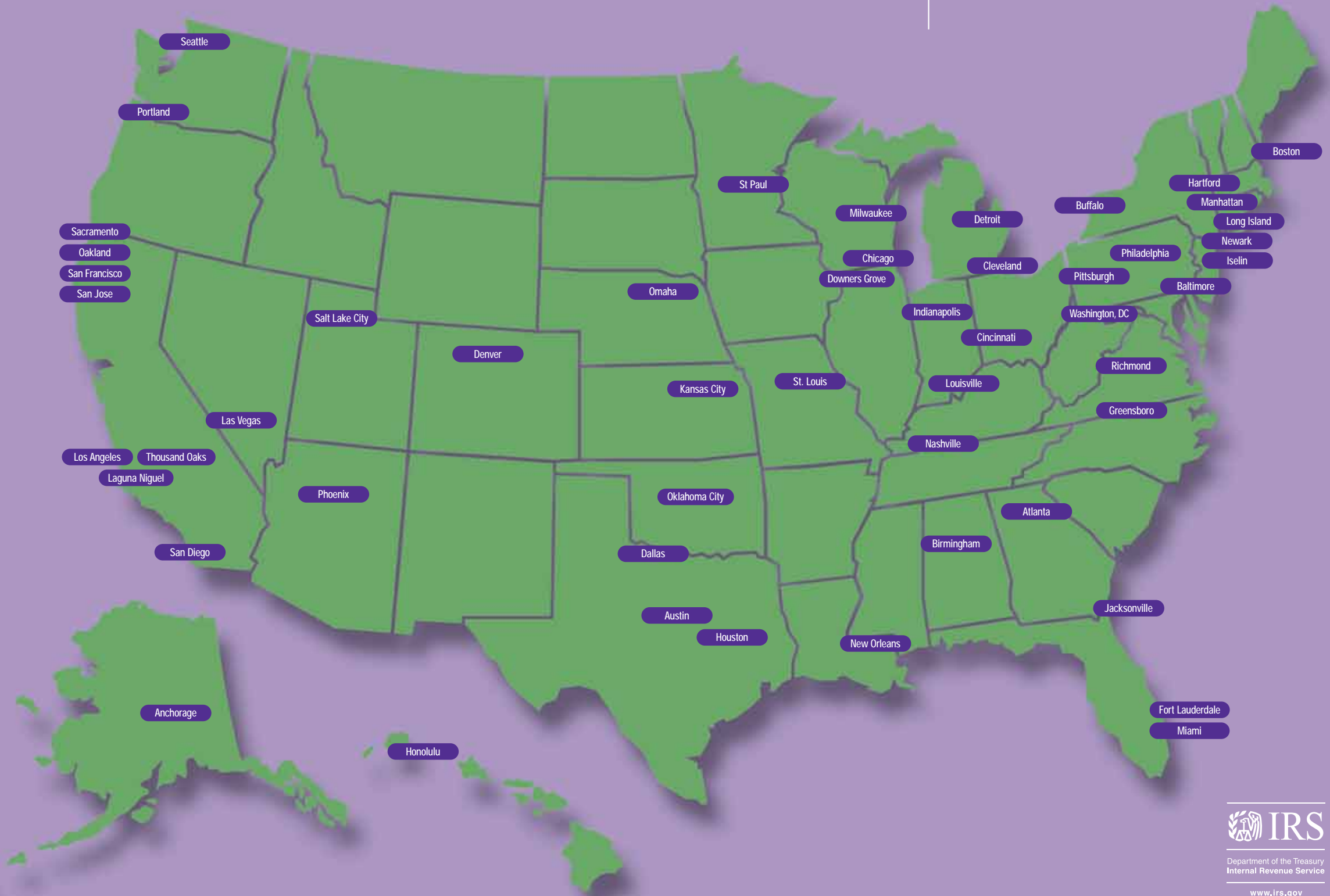
PLACES OF EMPLOYMENT
FOR ATTORNEYS IN CHIEF COUNSEL

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	
Detroit, MI	CT		LMSB SBSE	
Downers Grove, IL			LMSB	
Ft. Lauderdale, FL	CT		LMSB SBSE	
Greensboro, NC	CT		LMSB SBSE	
Hartford, CT			LMSB SBSE	
Honolulu, HI			SBSE	
Houston, TX	CT		LMSB SBSE	
Indianapolis, IN	CT		SBSE	
Iselin, NJ			LMSB	
Jacksonville, FL	CT		LMSB SBSE	
Kansas City, MO			LMSB SBSE	
Laguna Niguel, CA	CT		LMSB SBSE	
Las Vegas, NV	CT		SBSE	
Long Island, NY			LMSB SBSE	TEGE
Los Angeles, CA	CT		LMSB SBSE	TEGE
Louisville, KY	CT		LMSB 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	CT		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
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	
Field Office				
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



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