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A Resource Guide to Tax Law Careers

Robert H. Hu

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A Resource Guide to Tax Law Careers

Robert H. Hu

ABSTRACT. This Guide is designed to assist law students and attorneys in the pursuit of careers in tax law. It is also intended for librarians and career counselors to readily find tax law career information so that they can assist their clients effectively. It includes resources in both print (for example, books and articles) and electronic formats (for example, Web sites). Each item included has a brief annotation so that the user can quickly decide the relevancy and value of that item. [Article copies available for a fee from The Haworth Document Delivery Service: 1-800-HAWORTH. E-mail address: <docdelivery@haworthpress.com> Website: <http://www.HaworthPress.com> © 2003 by The Haworth Press, Inc. All rights reserved.]

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As a society we seem obsessed with taxes. Pick up a newspaper, turn on the television, or tune in to the radio: you just cannot escape the tax word. Income tax. Estate tax. Property tax. Tax regulation. Tax shelter. Tax planning. Tax fraud. Tax reform ... Even the latest Enron scandal must have a tax twist.¹ In speeches and in life, tax really matters and affects our behaviors in a profound way. A recent study by some economists finds that tax plays a significant role in people’s decisions as to when to marry, when to give birth to children, and even when to die.²

If taxes (and death) are inherent in life, tax lawyers must be a necessity in life as well. It is a simple truth that as long as there are taxes there must be tax law to ensure fairness; and that so long as tax law exists, tax lawyers will be needed to help entities, citizens and the government apply the law. In fact, tax lawyers are an indispensable profession in the society. There are currently tens of thousands of tax lawyers serving the industries, government, non-profit organizations, and individual citizens.³ Tax practice is considered one of ten fastest growing areas in the legal job market.⁴ For law graduates attracted to tax law or attorneys contemplating a career switch to tax law, this specialized field of practice offers stability, good experience, big responsibility, and many growth opportunities.⁵

The purpose of this Guide is to assist law students and attorneys in their pursuit of job opportunities and careers in tax law. The Guide also is intended to help law librarians and career counselors search for relevant information on tax law careers so that they can help their clients effectively. The Guide includes resources in both print (for example, books and articles) and electronic formats (for example, Web sites). All the resources are organized around five themes: perspectives on tax law practice, current awareness—journals and magazines, membership organizations, graduate tax law programs, and job finding tools. And each item included has a brief annotation so that the user can quickly decide the relevancy and value of that item.

**PERSPECTIVES ON TAX LAW PRACTICE**

An individual interested in a tax law career may be curious about certain issues, such as: What does a tax lawyer do? What is life like to be a
tax lawyer? What is required of educational preparation, personality and skills? And how does one get into tax law practice in the first place? This annotated bibliography is a collection of books, book chapters and articles that will address the above issues. The items contained in this bibliography provide both a scholarly analysis and a narrative account of personal experiences of tax law careers. Together they offer useful observations and advice for those seeking to pursue a career in tax law.

**General Overviews**


This book describes thirty practice areas based on interviews with experienced attorneys. As a general format, each chapter discusses one specialty and explains common concerns, such as: where the attorney works, who the clients are, what types of cases are handled, what an average work day is like, how the attorney enters the field, what skills are most important, what law school classes and training are recommended, and what is rewarding about the practice. The chapter on tax law careers (411-423) explains the above issues through the experiences of three attorneys: one works for an accounting firm, one specializes in tax litigation, and one works in the tax department of a law firm.


This brochure gives a nice overview of what a career in tax law practice entails. It answers basic questions, such as: where tax lawyers work, what they do, and what it takes to be a tax lawyer. It also discusses tax lawyer’s educational requirements, income matters, work conditions, and future job possibilities. The pamphlet includes two essays written by senior tax lawyers (owner of a five-lawyer tax firm and partner of a 300-lawyer firm) sharing their experiences and insights about tax practice. This booklet is a good starter for law students and others interested in a tax law career.


A guidebook to law careers, this publication focuses one chapter (214-218) on tax law careers. The author divides tax practice into five
areas: Government Tax Practice, Personal Income Taxation, Business Tax Practice, Pension and Retirement Tax Practice, and Estate Planning, and offers a description of each area. It claims that a traditional tax law career usually starts with work for a federal (or state) agency and then the practitioner moves into a law firm. It points out, however, that some pursue a tax law career by first getting a LL.M. degree in taxation to gain knowledge and expertise before practice.


As the largest tax law firm in the U.S., the Office of the Chief Counsel of the Internal Revenue Services (IRS) conducts many tasks, ranging from tax rules drafting, tax litigation, tax collection, to prosecution of tax crimes. To carry out these duties, the Office of the Chief Counsel hires thousands of tax lawyers on its staff. This brochure discusses the work environment of the Office of the Chief Counsel at both of its national and field offices, job opportunities for attorneys, and work-related benefits. It also explains the agency’s job programs for law students, such as the Honors Program (for 3rd year law students), Regular Program (for law graduates including experienced attorneys), and Law Student Volunteer Program.


As tax specialists working in a law firm, the Rabys discuss in this article the trend toward specialization in tax practice based on a survey of twenty tax firms in the country. The article suggests that due to the increasing complexity of the tax code it is getting necessary for tax practitioners to grow specialties and niches in either industry area (for example, real estate) or subject domain (for instance, partnership and S corporations). It gives some examples of niches in tax practice and explains three common approaches used by practitioners to develop such. The article argues that tax practitioners will better serve the clients and succeed in practice if they carefully nurture and market a niche while keeping a general knowledge of tax law and business.


Using data from a nationwide personality types survey (Myers-Briggs Type Indicator) of over 3,000 attorneys, Richard demonstrates the relation-
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ships between personality types and the effectiveness of law practice, such as tax law and real estate law. He observes that the majority of lawyers are represented by four types: Introvert-Sensor-Thinker-Judger (ISTJ), Extrovert-Sensor-Thinker-Judger (ESTJ), Introvert-iNtuitive-Thinker-Perceiver (INTP), and Extravert-iNtuitive-Thinker-Perceiver (ENTP). He suggests that personality is strongly related to job choice and success, and that estate planning, pension (and tax work) may be particularly suited to people with Sensor-Feeler personality type.

**Ethics in Tax Practice**


In accordance to Holden, a law firm partner, the tax practitioner is bound by three sets of ethical rules—duty to the client, duty to the system and duty to third parties. In this essay, Holden discusses some basic ethic concepts shared by the law and accounting professions, and illustrates how these concepts are applied in practice by using hypothetical examples.


This article argues that attorneys engaged in the practice of law must follow all applicable ethical and professional standards; and that attorneys working for accounting firms do not practice law, instead, they practice tax. The article also addresses issues relating to the practice of tax in a professional service firm.

**Image of Tax Lawyers**


In the essay, Rostron, a then New York-based lawyer, reviews humorously the roles of tax lawyers portrayed by movies and television programs, such as *Can’t Stop the Music*, *L.A. Law*, and *The Firm*. He concludes that, “Tax lawyers on screen have gone from the simplistic, negative stereotypes of *Can’t Stop the Music*, to the more positive but still incomplete representations of *L.A. Law*, to the revealing undercurrents of *The Firm*.”


Description: Mitch McDeere, a brilliant ambitious Harvard law graduate, joins a prosperous Memphis firm that affords Mitch and his wife a lifestyle beyond their wildest dreams. But when FBI agents confront him with evidence of corruption and murder within the firm, Mitch sets out to find out the truth and finds himself in grave danger.


Description: Tony Lawrence, who is better looking than the average tax lawyer, knows the code inside and out (he even counsels a client about stepped-up basis at death). Abandoning his law partnership and lofty social standing, Lawrence defends an old buddy on a murder rap, although he has no criminal law experience. In the course of the trial, he pulls off just about the neatest courtroom demonstration ever filmed.

**Portrait of Tax Law Careers**


This essay offers a sketchy portrait of the career of W. Val Oveson, who recently was appointed to the position of National Taxpayer Advocate of the IRS. Oveson, who is not a lawyer by profession, started his career as a certified public accountant in Utah, worked his way to be the state auditor, served as the lieutenant governor of the state, and eventually became chairman of the Utah State Tax Commission.  


This article is about the career of David L. Jordan. After graduation from law school in early 1970s, Jordan began to work for the IRS and
moved through various regional offices of the agency over a ten-year span. He eventually served as the Acting Chief Counsel of the IRS before taking an executive position at Ernst & Young, one of the largest accountancy firms in the country.11

**Tax Law Practice as a Changing Profession**


Aidinoff, a veteran tax lawyer and partner of a large law firm,12 recounts his personal practice experiences spanning from the 1950s through the 1980s. The article describes some key events in history (for example, use of private rulings by the IRS and the subsequent publication of such rulings) and offers the author’s opinion on how the events have changed tax practice. One of his observations is that the proliferation of tax legislation and ever increasing complexity of tax law has made tax practice a young lawyer’s game. The author also comments on other issues related to tax practice in the context of history, such as the changing ethical standards of tax lawyers and the changing role of the Tax Section of the American Bar Association.


In this sequel to two previous essays published in *Taxes* (February 1979 and 1989), Banoff, a partner of a law firm,13 offers his perspective on what happened to tax practice in the previous three decades, particularly the last. He notes that tax law has become a business more than ever, and that tax law as traditionally practiced is losing ground as large accounting firms win competition against law firms in areas traditionally controlled by tax lawyers. To succeed, Banoff argues, tax lawyers must adapt to the new reality and stay technically competent while practicing within the boundaries of professional and ethical standards.


Cohen, a renowned tax lawyer and partner of a law firm,14 reflects on his practice over three decades, which include serving as the Chief Counsel of the IRS and Chair of the ABA Taxation Section. Tax law
practice, he notes, has grown more complex in the past decade due to increased regulations and additions to the code; tax lawmaking has become more concerned with revenue generation than policy; the changes in the IRS have made tax practice before the agency more confrontational; there has been more tax litigation; and the IRS has become more active in tax crime prosecution. While all the changes make tax practice less fun, he still enjoys the work and hopes that the simplification in tax law and other efforts will make the practice more enjoyable.


The authors suggest that tax advisers (i.e., certified public accountants) today face increasing competition, complexity and the threat of lawsuit, therefore tax advisers must become familiar with legal and professional standards applicable to tax practice. They also discuss several sets of such standards, including Treasury Circular 230, the Code of Professional Conduct by American Institute of Certified Public Accountants (AICPA), and the AICPA’s Statements on Responsibilities in Tax Practice.


In this essay, Holub, a CPA of a Tampa-based firm, discusses three major factors—information technology, legislative environment, and the economy—as to how they will influence tax practice in the future. He suggests that given the three influences the future generation of tax practitioners will likely spend less time on tax compliance work, but more time on planning and representation; that tax practice will likely become more specialized; and that practitioners adept to changes will have a better future.


In this brief essay, Judson, an accomplished partner of a law firm, sums up the broad changes in tax practice of the last two decades and how such changes have transformed tax practice. He notes that the practice of tax law is a business and can no longer be done in the ivory
tower; that an expertise in tax is a good preparation for a broader business practice; that a tax practitioner must focus on the client and services; and that the tax practice can lead to other career options in law. He argues that while the tax lawyer today is expected to have broader knowledge and skills than before more and better career options also abound.


Based on a survey of top twenty CPAs and accounting firms, the article deals with four issues: tax practice management priorities for the short term, tax staffing problems in the near future, perceived major competitors, and work strategies for the next 5-10 years. The article concludes that those surveyed view themselves as client advocates rather than financial product sales organizations; that these persons do not consider certain firms (for example, American Express Tax and Business Services) as competitors; and that they intend to maximize the use of technology to improve their efficiency and management.


In this strong-opined article, Sax, a leading tax lawyer and partner of a law firm, argues that while the practice of tax law may change constantly, the skills and values essential to the successful practice, including a substantive knowledge of the law and society, judgment, imagination and empathy, will remain the same. He also discusses what each of the skills means and how to achieve it. He particularly emphasizes the importance of values in a lawyer’s work life because the values will make or break a lawyer’s reputation.


In this article, Tannenwald and Cohen, judges of the United States Tax Court, exchange comments on how tax law practice before the Tax Court has changed in the past decades based on personal experiences. They note that in the past there were no computers used; that mega size law firms did not exist; that professional pride was the earmark of performance therefore lawyers were not concerned about malpractice suit. By
contrast, they observe, although most tax law practitioners nowadays are competent and hold high professional standards, there are many tax litigants who are professionally incompetent, lack subject knowledge, and are unprepared for trial. The judges also discuss some options to correct the problems, such as educating lawyers on ethics and civility.


In this essay, Tucker, currently a partner of a law firm, shares his opinion and wisdom on how tax practice has changed in the past decades and why the practice has not really changed despite its appearances of change. Tucker, who once served as the Chair of the ABA Taxation Section, divides up the changes in tax practice into three distinct periods—present, past, and the future. As he explains, tax practice in the present consists of broad-based tax planning, specialized tax planning, and tax controversy work. In the past, he suggests, tax law practice was also made of the same areas; however, the significant developments in tax legislation and court decisions demanded the lawyer to read all the case law, private letter rulings, proposed and final regulations, and commentaries in order to keep up. In the future, he notes, tax law practice will remain the same although tax lawyers, or business lawyers with a tax concentration, will face a different set of issues to solve. He acknowledges that tax law practice deals with different issues at different times, and that tax law practitioners will serve their clients better as generalists rather than specialists.


Accounting firms should determine a response to the intrusion of law firms into traditional accounting areas through providing basic non-legal services to their clients with in-house accountants.


Written by Whitaker, then a judge of the United States Tax Court, this article addresses three issues in tax practice from a judge’s perspective: case management, alternative dispute resolution, and litigation. It concludes that the prompt resolution of tax disputes before the Tax Court will require both innovative approaches by the Court and cooperation from tax lawyers.
**Technology and Tax Law Practice**


Cameron and Herrup, both CPAs of two accounting firms, suggest that technology—computers, software, network and other products—is a necessity for the efficient practice and management of tax practice in today’s environment. Because it is expensive to invest in technology, they note, the tax practice manager must plan carefully for budget, training, and staff issues.


In this article, Hicks, a professor of accounting at Virginia Polytechnic Institute and State University, and Rubenstein, administrator of the Washington, D.C. office of a law firm, discuss how information technology will change tax practice in the new century. According to them, tax compliance work as the foundation of a tax accounting practice will fade out in time due to the use of personal computers and tax preparation software; by contrast, tax planning will take center stage as tax practice of the future. They claim that tax practice of the new century will primarily consist of client-centered research, planning and advising based on effective use of information technology. They suggest that the tax practitioner must combine technology with communication and people skills to survive and excel.


In this brief article, Reimel, chief of information systems audit for the New Jersey Department of Labor, explains how technology can make tax practice easier. He notes specifically that the use of a notebook computer for client counseling, electronic filing of tax returns and computer networking, will enormously benefit the practitioner.

**Miscellaneous Matters**


This essay argues that competition forces tax practitioners (i.e., CPAs) to place a growing emphasis on profit management in order to
survive, and suggests the ways which can be used by the practitioners to manage a profitable tax business. Issues examined in the article include: setting fees, multiple-rate schedules, billing realization, annual fixed client costs, tax return materials costs, and the relationship between compensation and billing rates.

**CURRENT AWARENESS: JOURNALS AND MAGAZINES**

Law never stays still. That is true to tax law, in particular. Given constant changes to the Internal Revenue Code, onslaught of new tax regulations, and accumulation of court decisions, what is a tax lawyer to do to keep up? One way to stay current is to read professional journals designed for tax law practitioners. Although there are dozens of specialized publications intended for tax law professionals, the following are probably the most popular and practical readings that can serve the tax lawyer well.

*International Tax & Business Lawyer* (ISSN: 0741-4269)

*International Tax & Business Lawyer* is a semiannual law review published by University of California at Berkeley School of Law. Each issue of the journal includes scholarly articles, notes, and book reviews concerning tax law and practice in a broad scope. While this journal is available in many law libraries, no online version is available at present.

*The Practical Tax Lawyer* (ISSN 0890-4898)

*The Practical Tax Lawyer* is a quarterly magazine published by the American Law Institute-American Bar Association with cooperation of the ABA Section of Taxation. Its purpose is to offer advice for tax lawyers regarding all aspects of tax law. Written by practitioners, each issue contains articles that are informative and loaded with practical advice.

The publication is available at many law libraries. Its online version can be found at the Web site: <http://www.ali-aba.org> (click on “articles and forms online”). In addition, this publication is carried by both LexisNexis <http://www.lexis.com> and Westlaw <http://www.westlaw.com>.

*The Tax Adviser* (ISSN 0039-9957)

*The Tax Adviser* is monthly published by the American Institute of Certified Public Accountants (AICPA). A practical magazine designed
for tax professionals, such as accountants and tax lawyers, each issue includes short essays explaining tax issues and offering tips and advice. It covers current events in tax law and practice.


*The Tax Lawyer* (ISSN 0040-005X)

*The Tax Lawyer* is published quarterly by the American Bar Association’s Section of Taxation with assistance of Georgetown University Law Center. This journal has a scholarly outlook, and publishes articles and notes with in-depth analysis of tax law issues.

The publication is available at many law libraries. On the Web site of the ABA Section of Taxation <http://www.abanet.org/tax/pubs/ttl/home.html>, members of the Section can download articles from the Spring 2000 issue. In addition, the journal is carried by both LexisNexis <http://www.lexis.com> and Westlaw <http://www.westlaw.com>.

*Tax Notes* (ISSN: 0270-5494)

*Tax Notes* is a weekly publication by Tax Analysts and Advocates. Each issue contains short articles and analysis that deal with current development in tax law, practice and litigation.

While this publication can be found in many law libraries, it is also available online at: <http://www.tax.org/tcom/>. In addition, the journal is carried by LexisNexis <http://www.lexis.com> and Westlaw <http://www.westlaw.com>.

**MEMBERSHIP ORGANIZATIONS**

There are over a hundred professional associations and groups in this country that are focused on tax law, practice, advocacy or scholarship. These bodies represent an excellent source of information and present great opportunities for professional growth, networking, and career development. Anyone seriously interested in a career in (or change of career to) tax law, practice or scholarship should join one of these groups. For law students, many of these organizations offer a student membership at reduced dues. The following section gives information about the major tax law organizations across the country.
**American Institute of Certified Public Accountants (AICPA),** 1211 Avenue of the Americas, New York, NY10036-8775; (888) 777-7077, Fax: (212) 565-6213; E-mail: careers@aicpa.org; Web site: <http://www.aicpa.org/index.htm>.

The AICPA has a membership of 320,000 that is divided into divisions and committees. The organization is responsible for establishing, monitoring and enforcing the national standards with regard to licensing of certified public accountants. Many tax lawyers, who may be CPAs themselves, belong to the AICPA. The group publishes many items, among which are the well-known magazines, such as *The Tax Adviser*, *The Journal of Accountancy*, and *The Practicing CPA*. The association regularly offers CPA continuing education seminars and conferences. A membership application form can be downloaded from the organization’s Web site, but the site does not allow online application at this time.

**American Taxation Association (ATA),** c/o American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233; (941) 921-7747, Fax: (941) 923-4093; E-mail: aaahq@packet.net; Web site: <http://www.atasection.org/>.

American Taxation Association, a section of American Accounting Association, has a membership of 1,150 consisting primarily of accounting professors, researchers and practitioners. The group is divided up into committees by topics, such as international taxation, tax policy and tax research. The Association publishes a newsletter (three times a year), *American Taxation Association*. It holds an annual convention in
conjunction with the American Accounting Association. The Web site supports online application for membership.

*Institute for Professionals in Taxation* (IPT), One Capital City Plaza, 3350 Peachtree Road, NE, Suite 280, Atlanta, GA 30326; (404) 240-2300, Fax: (404) 240-2315; E-mail: ipt@ipt.org; Web site: <http://www.ipt.org>.

The Institute for Professionals in Taxation has 3,200 members, who are made of corporate property and sales tax representatives, attorneys, appraisers, consultants, and accountants in corporations. The Institute seeks to foster the education of members; to promote studies in property and sales taxation; to encourage the exchange of ideas and assistance among members; to facilitate cooperation with government authorities in solving tax law problems. The group publishes *Property Tax Report*, a monthly newsletter; and also *Sales Tax Report*, a monthly newsletter. It holds an annual conference and periodic seminars and symposium. The Web site supports online application for membership.

*National Association of Tax Practitioners* (NATP), 720 Association Drive, Appleton, WI 54914; (920) 749-1040, Fax: (920) 749-1062; E-mail: natp@natptax.com; Web site: <http://www.natptax.com>.

The National Association of Tax Practitioners consists of 14,000 members who are tax return preparers, enrolled agents, certified public accountants, licensed public accountants, public accountants, and attorneys. The goals of this association are: to foster high standards in the tax preparation profession; and to promote and protect the interest of tax practitioners. This group provides continuing tax education seminars, compiles statistics, and offers tax research service. The Association publishes a monthly newsletter, *NATP 1040 Report*. In addition, it publishes a quarterly magazine, *Tax Practitioners Journal*, and annual publication, *Tax Software Survey*. The Association holds an annual conference.

*National Tax Association* (NTA), 725 15th St. NW, Suite 600, Washington, DC 20005-2109; (202) 737-3325, Fax: (202) 737-7308; E-mail: natltax@aol.com; Web site: <http://ntanet.org>.

This National Tax Association has 1,600 members, who consist of government and corporate tax officials, accountants, consultants, economists, attorneys, teachers, and others interested in the field of taxation. It promotes scientific, nonpolitical study of taxation; encourages better
understanding of the common interests of national, state, and local governments in matters of taxation and public finance. It publishes *National Tax Journal* (quarterly) and *NTA Forum* (3-4 times/year). It holds an annual Conference on Taxation and a Spring Symposium each May. The Web Site supports online application for membership.

*Tax Executives Institute* (TEI), 1200 G. Street, Suite 300, Washington, DC 20005; (202) 638-5601, Fax (202) 638-5607; E-mail: asktei@tei.org; Web site: <http://www.TEI.org>.

The Tax Executives Institute has 5,200 members who are tax executives, tax administrators, lawyers and accountants in American and Canadian corporations and businesses. The Institute sponsors and manages an Education Fund with the purpose to promote understandings of federal, state and local tax laws in both the U.S. and Canada. It publishes a bimonthly magazine, *The Tax Executive*, among other Institute publications. The Institute holds an annual conference and sponsors educational seminars and programs. The Web site supports online application for membership.

**GRADUATE TAX LAW PROGRAMS**

Educators, law firm managers and senior tax lawyers agree that an advanced education in tax law is an invaluable preparation for a tax law career. This is especially important for law students interested in this kind of career path but who have no knowledge or prior work experience. While some law students may choose to make it up by taking courses in tax law, business or accountancy, more and more students choose to get a terminal degree beyond their J.D. Across the country, many law schools offer graduate tax law programs. What follows will help the user identify such programs.

*Annual Directory of Graduate Law Programs in the United States.* West Hartford, CT: The Graduate Group, 1990-.

Updated annually, this is a comprehensive listing of law graduate programs at law schools in the U.S. arranged alphabetically by name. For each program covered this book gives a program description, tuition information, application deadlines and contact. This directory does not have a subject index.
For more information on graduate studies in tax law at American law schools, the user should turn to law schools’ Web sites for information and assistance. At the end of the Guide, there is an Appendix: Graduate Programs in Tax Law, which lists all law school graduate tax programs in the country and gives their Web site and e-mail addresses.

**JOB FINDING TOOLS**

There are a wide variety of tools and resources that can be used for hunting a law job. While the standard printed directories and manuals are still useful, job-related databases and online services grow rapidly and become a viable alternative. The following section offers information on both print and Web-based resources for job-finding.

**Print Resources**


Published annually, this Directory lists over 22,000 job openings in law firms, corporations, public interest organizations and government agencies. Employers are listed by state, practice area, office size and name alphabetically. The section on employer profiles provides detailed information about each employer, number of openings projected, hiring criteria and hiring officer, compensation, and interview schedule. To search for tax law employers consult the All Employers Listed by Practice Area index and then locate the employers of interest. An electronic version of this Directory is available from LexisNexis.


This Guide, updated annually, covers a comprehensive listing of public interest and government employers as well as fellowships.

**Web-Based Resources**

Many career-orientated Web sites exist today. Most sites function as “virtual” self-help career service centers. Typically, these sites announce job openings, offer job-hunting advice, allow job seekers to post
their résumés online for potential recruiters to view, and maintain career development tools and resources. While these sites are prolific, their quality varies widely depending on the creator of the site. Another factor to consider is that the chances of getting hired by using Web sites alone are very poor. According to some recent surveys, only 6-16% of corporate vacancies are filled through company Web sites, and less than 2% of the positions posted on the four largest job Web sites, such as Monster.com, are hired through the sites. Consequently, job seekers should use job sites to help gather information and make initial contacts, but not rely on the sites exclusively.

The following list describes three types of job sites: those dedicated to law-related employment, those maintained by federal agencies relevant to tax law, and those of general interest.

**Web Sites Dedicated to Law Jobs**


This free Website provides information on position openings for attorneys, summer associates, judicial clerks and other legal professionals. Contract and part-time jobs are included as well. Jobs are searchable by job type, location and practice area. Each listing contains some brief description of the job but no salary information is provided. Since most of the job listings on the site are placed by attorney recruiting agencies, the identity of each hiring employer is undisclosed. To apply for a particular job, the applicant must send his or her résumé to the recruiting agency and contact the agency for information.


This site seems to be created mainly as a marketing tool for small-to-medium-sized law firms, but it does offer listings of attorney and paralegal jobs. Job searching can be done either by location (i.e., state) or practice area (i.e., attorneys, bookkeepers, legal secretaries), but these elements cannot be combined in a single search. This site does not compare favorably to Lawjobs.com, Lawyer’s Weekly Job Bank, and some other career sites because of its small number of listings, narrow geographical coverage, and lack of advanced search capabilities.


This is free Website lists various attorney and other legal jobs. Each listing has a description of the job involved and information about the
employer and contact. The listings can be searched by job type (attorney or paralegal), position type (associate, in-house counsel or judicial clerk), and location. The job listings are updated frequently. Online application is available on this site.


This free, excellent Website has attorney and other legal job listings nationwide. Created by American Lawyer Media Company in partnership with LexisNexis/Martindale Hubbell, this Web calls itself “the most comprehensive and current listing of attorney jobs anywhere—in print or online.” Updated daily, the listings represent current job openings at law firms, corporations and government agencies all over the country. Jobs can be searched by state first and then by practice area. Each listing provides brief information, such as the job title, location, employer and sometimes salary. There are also links to legal search firms which are currently hiring for positions. Printing and e-mailing a job listing is also available.


Maintained by Lawyers Weekly, Inc., this free website has a lot of job listings for attorneys, paralegals and other professionals. The information is updated frequently with a feature announcement “Job of the Day.” Positions can be searched by job type, location and keyword combination. The user can go to the linked legal search firms for additional job postings. The site offers a free e-mail alert service which notifies the subscriber of new postings when available.


The Career Center on LexisNexis provides law career advice and other related information. Two databases, National Association for Law Placement (NALP) and LexisNexis Career Library, provide comprehensive law job postings across the country that are updated frequently. To search for job listings, the user may click on NALP or Career Library. LexisNexis password is required to use these databases; alternatively, the user may use a credit card for search charges.


Similar to LexisNexis’ Career Center, Westlaw’s Careers provides career related advice, services and information. In particular, the data-
bases, AttorneyJobsOnline and LawStudentJobsOnline, provided by Federal Reports Inc., list attorney and law-related job opportunities in the U.S. and abroad, which also contains information on summer jobs, judicial clerkships, fellowships and government contract opportunities. Searching either database requires a Westlaw password.

Government Job Sites


As the world’s largest employer of tax lawyers and other tax professionals, the IRS has created and maintained this career/recruitment Web site aimed at college students and recent graduates. The site provides introductions to various career options at the IRS, such as law enforcement, business and finance, executive, and information technology. The site has a listing of IRS recruiting events with email contacts of recruiters attached. For law students and attorneys, the “Other Careers” section (at http://www.jobs.irs.gov/mn-attorney.html) may be of particular interest since it describes the various employment options working for the Office of the Chief Counsel. The site links to USJOBS Web site (at http://www.usjobs.opm.gov) where new government job openings are posted on the Internet. The site supports online filing of a job application and résumé.


This Web site is a joint project between the IRS and the Office of Personnel Management. The vacancies posted on this site are all IRS job openings. Job searching can be done by one or more of the following indicators: geographic area (state and region), employment status (current federal employee or not), and date (current day or all seven days). The site supports online filing of job application and résumé. It also provides an e-mail notification service for which anyone can sign up to receive new government job vacancies posted to the USJOBS Web site at http://www.usjobs.opm.gov.


This site features employment postings by U.S. Department of the Treasury. The Treasury consists of many units and structures (for example, Legal Division, Office of Inspector General for Tax Administra-
tion, and Financial Crimes Enforcement Network) which all offer jobs for attorneys and law students. While the homepage of this site automatically displays some current positions being advertised, the user may search for more openings by choosing “Treasury Job Openings” from the menu. The search can be done by combining one or more of the following elements: office/division, geographic area (state), and date of announcement (1 day or 1 week).

**General Job Web Sites**


This free Web site boasts one of the largest job databases in the country. Job listings include more than law jobs. The powerful search engine allows the user to search by job title, zip code and other criteria. Most law jobs are searchable under the “Legal” category.


This free Web site weekly lists hundreds of position announcements across the country and internationally, most of which are for academic employment. However, there are also listings of jobs from government agencies, corporations, foundations and other employers. Jobs are listed by category, and keyword searching is available as well. There is also useful information related to career development. There is a free e-mail notification service which alerts the subscriber of new postings available.


A great Web site for job-hunting across the nation or around the world, this site uses a sophisticated search engine. Job listings can be browsed by location, job category or employer. Keyword browsing/searching is another option. Most jobs on this site are corporate kind, and law jobs are listed under “Professional Services” category. There is also plenty career-related advice and information on this Website.


This free Web site is one of the most popular job searching webs, although it is not tailored to the law job market. It allows the user to limit
searches by location (city/state) and practice area. Another way of searching is to browse job postings by U.S. location (city/state), international location, or company name. It also features career related resources.


A great, free Web site for job-hunting and career development information, especially valuable for those seeking positions in a multinational company. Two search options are available. The basic level searches listings by job title or job description. The advance search allows searching for postings by keyword, job category, company, location, or a combination of the above. The site also offers other information, such as job-hunting advice and salary negotiation tips.

NOTES

3. The Section of Taxation of the American Bar Association alone has a membership of over 20,000 attorneys.
5. Ibid. at 31.
6. Raby Law Office is located in Tempe, Arizona. The authors can be reached by e-mail at: <RabyLaw@aol.com>.
8. The author teaches at Case Western University School of Law, whose Web site is at: <http://lawwww.cwru.edu>. He can be reached by e-mail at: <emj@po.cwru.edu>.
11. As a partner of Ernst & Young, Jordan is now responsible for the firm’s IRS Practice and Procedure department. Ernst & Young’s Web site is at: <http://www.ey.com>. He can be reached by e-mail: <david.jordan@ey.com>.
12. Sullivan & Cromwell is a New York-based law firm, whose Web site is at: <http://www.sullcrom.com>. The author can be reached by e-mail at: <aidinoffmb@sullcrom.com>.
13. Katten Muchin & Zavis is based in Chicago. Its Web site is at: <http://www.kmz.com>. The author can be reached by e-mail at: <sheldon.banoff@kmz.com>.

14. Sutherland, Asbill & Brennan is an Atlanta-based law firm, whose Web site is at: <http://www.sablaw.com>. The author can be reached by e-mail at: <njcohen@sablaw.com>.

15. Davis Wright Tremaine is a Seattle-based law firm, whose Web site is at: <http://www.dwt.com>. The author can be reached by e-mail at: <jimjudson@dwt.com>.

16. Orrick, Herrington & Sutcliffe is based in San Francisco, whose Web site is at: <http://www.orrick.com>. The author can be reached by e-mail: <pjsax@orrick.com>.


18. Venable, Baetjer, Howard & Civiletti, LLP, is based in Washington, DC, whose Web site is at: <http://www.venable.com>. The author can be reached by e-mail at: <sftucker@venable.com>.


20. For a comprehensive directory of such organizations, see Encyclopedia of Associations (Patricia T. Ballard, ed., 37th ed. 2001), and look under Tax, Tax Reform, Taxation and Tax Payers in the Name and Keyword Index.

APPENDIX. Graduate Programs in Tax Law (Updated October 2002)

<table>
<thead>
<tr>
<th>School</th>
<th>Taxation Type</th>
<th>Tax Web</th>
<th>Grad Tax</th>
<th>E-mail</th>
<th>U.S. Taxation Web</th>
<th>E-mail</th>
<th>Corporate Taxation Web</th>
<th>E-mail</th>
<th>General, Business Taxation Web</th>
<th>E-mail</th>
</tr>
</thead>
</table>
| Boston University             | Taxation                     | Yes     | Yes      | No     | Web: http://www.bu.edu/law/gradtax  
                         |                              |         |          |        | E-mail: gradtax@bu.edu |        |
| Case Western Reserve University | U.S. Taxation               | Yes     | No       | No     | Web: http://law.case.edu/program/llm/taxation.htm  
                         |                              |         |          |        | E-mail: lawadmissions@po.case.edu |        |
| Chicago-Kent College of Law   | Taxation                     | Yes     | No       | Yes    | Web: http://www.kentlaw.edu/academics/llm/llm_tax.html  
                         |                              |         |          |        | E-mail: admit@kentlaw.edu |        |
| DePaul University             | Taxation                     | Yes     | No       | No     | Web: http://www.depaul.edu/opportunities/llm/taxation.asp  
                         |                              |         |          |        | E-mail: lawinfo@dept.depaul.edu |        |
| Emory University              | Taxation                     | No      | No       | No     | Web: http://tax.law.emory.edu/  
                         |                              |         |          |        | E-mail: lawinfo@emory.edu |        |
| Georgetown University         | Wide Range of Subjects       | Yes     | No       | No     | Web: http://data.law.georgetown.edu/graduate/taxation.cfm  
                         |                              |         |          |        | E-mail: admis@law.georgetown.edu |        |
| Golden Gate University        | Taxation                     | No      | No       | No     | Web: http://www.ggu.edu/schools/law/graduates/llm_tax/index.html  
                         |                              |         |          |        | E-mail: taxllm@ggu.edu |        |
| Harvard University            | International Taxation       | No      | No       | No     | Web: http://www.law.harvard.edu/programs/llp/  
                         |                              |         |          |        | E-mail: gpadmit@law.harvard.edu |        |
| John Marshall Law School      | Corporate Taxation, Employee Benefits | No | No | Yes | Web: http://www.jmlls.edu/catalog.cfm?dest  
                         |                              |         |          |        | E-mail: svinicz@jmlls.edu |        |
                         |                              |         |          |        | E-mail: law.taxprograms@nyu.edu |        |

1Two tax program options are available: the Certificate program (for government employees only) and joint Certificate/LL.M program (for everyone).
<table>
<thead>
<tr>
<th>University</th>
<th>Program</th>
<th>Degree</th>
<th>J.D.</th>
<th>LL.M.</th>
<th>Website</th>
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<tbody>
<tr>
<td>Northwestern University</td>
<td>Taxation</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Web: <a href="http://www.law.northwestern.edu/graduatetax/">http://www.law.northwestern.edu/graduatetax/</a></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>E-mail: <a href="mailto:nulawadm@law.northwestern.edu">nulawadm@law.northwestern.edu</a></td>
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<tr>
<td>Regent University</td>
<td>International Taxation</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
<td>Web: <a href="http://www.regent.edu/acad/schlaw/programs/">http://www.regent.edu/acad/schlaw/programs/</a></td>
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<td>E-mail: <a href="mailto:lawschool@regent.edu">lawschool@regent.edu</a></td>
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<tr>
<td>Southern Methodist University</td>
<td>Federal Taxation</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Web: <a href="http://www.law.smu.edu/lawschool/gradstudies.html#imtax">http://www.law.smu.edu/lawschool/gradstudies.html#imtax</a></td>
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<td>E-mail: <a href="mailto:lawadmit@mail.smu.edu">lawadmit@mail.smu.edu</a></td>
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<tr>
<td>Temple University</td>
<td>International Taxation,</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Web: <a href="http://www2.law.temple.edu/page.asp?page=taxation">http://www2.law.temple.edu/page.asp?page=taxation</a></td>
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<td></td>
<td>Estate Planning, Employee</td>
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<td></td>
<td></td>
<td>Email: <a href="mailto:lawadmit@blue.temple.edu">lawadmit@blue.temple.edu</a></td>
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<td></td>
<td>Benefits</td>
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<tr>
<td>University of Alabama</td>
<td>Taxation</td>
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<td>Yes</td>
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<td>E-mail: <a href="mailto:admissions@law.ua.edu">admissions@law.ua.edu</a></td>
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<tr>
<td>University of Baltimore</td>
<td>Taxation</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Web: <a href="http://law.ubalt.edu/gradtax/">http://law.ubalt.edu/gradtax/</a></td>
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<td></td>
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<td>E-mail: <a href="mailto:lawadmiss@ubmail.ubalt.edu">lawadmiss@ubmail.ubalt.edu</a></td>
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<tr>
<td>University of Denver</td>
<td>Taxation</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Web: <a href="http://www.du.edu/tax/gtp_home.htm">http://www.du.edu/tax/gtp_home.htm</a></td>
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<td>E-mail: <a href="mailto:gtp@du.edu">gtp@du.edu</a></td>
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<tr>
<td>University of Florida</td>
<td>Estate Planning, International Taxation, Corporate/Business Taxation</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Web: <a href="http://www.law.ufl.edu/tax/">http://www.law.ufl.edu/tax/</a></td>
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<td>E-mail: <a href="mailto:grad-tax@law.ufl.edu">grad-tax@law.ufl.edu</a></td>
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<tr>
<td>University of Houston</td>
<td>Taxation</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Web: <a href="http://www.law.uh.edu/llm/tax.html">http://www.law.uh.edu/llm/tax.html</a></td>
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<td>E-mail: <a href="mailto:llm@www.law.uh.edu">llm@www.law.uh.edu</a></td>
</tr>
<tr>
<td>University of Miami</td>
<td>International Taxation, Estate Planning</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Web: <a href="http://www.law.miiami.edu/admissions/llm/">http://www.law.miiami.edu/admissions/llm/</a></td>
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<td>E-mail: <a href="mailto:admissions@law.miiami.edu">admissions@law.miiami.edu</a></td>
</tr>
<tr>
<td>University of Missouri-Kansas City</td>
<td>Taxation, Estate Planning</td>
<td>Yes</td>
<td>No</td>
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<td>Web: <a href="http://www1.law.umkc.edu/academic/llm-tax/index.htm">http://www1.law.umkc.edu/academic/llm-tax/index.htm</a></td>
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</tr>
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</table>

2 University of Florida offers the only J.D in Taxation degree, which is designed for students interested in tax law teaching and scholarship.

3 A non-degree program is also available.
### APPENDIX (continued)

<table>
<thead>
<tr>
<th>School</th>
<th>Program</th>
<th>Option 1</th>
<th>Option 2</th>
<th>Option 3</th>
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<tr>
<td>University of San Diego</td>
<td>Taxation</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Web: <a href="http://www.acusd.edu/usdlaw/grad/llm_tax.html">http://www.acusd.edu/usdlaw/grad/llm_tax.html</a></td>
<td><a href="mailto:lliminfo@sandiego.edu">lliminfo@sandiego.edu</a></td>
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<tr>
<td>University of Washington 4</td>
<td>Federal taxation</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Web: <a href="http://www.law.washington.edu/LawSchool/programs/taxation/">http://www.law.washington.edu/LawSchool/programs/taxation/</a></td>
<td><a href="mailto:gstrickl@u.washington.edu">gstrickl@u.washington.edu</a></td>
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<tr>
<td>Villanova University</td>
<td>Taxation</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Web: <a href="http://vls.law.vill.edu/academics/llm/gradtax/">http://vls.law.vill.edu/academics/llm/gradtax/</a></td>
<td><a href="mailto:admissions@law.vill.edu">admissions@law.vill.edu</a></td>
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<tr>
<td>Washington University</td>
<td>Taxation</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Web: <a href="http://www.wulaw.wustl.edu/LLMTax/">http://www.wulaw.wustl.edu/LLMTax/</a></td>
<td><a href="mailto:admisss@wulaw.wustl.edu">admisss@wulaw.wustl.edu</a></td>
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<tr>
<td>Wayne State University</td>
<td>Taxation</td>
<td>Yes</td>
<td>No</td>
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<td>Web: <a href="http://www.law.wayne.edu/Pages/Programs/master_of_laws.html">http://www.law.wayne.edu/Pages/Programs/master_of_laws.html</a></td>
<td><a href="mailto:lawinquire@wayne.edu">lawinquire@wayne.edu</a></td>
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<tr>
<td>William Mitchell College of Law</td>
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<td><a href="mailto:admissions@wmitchell.edu">admissions@wmitchell.edu</a></td>
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</tbody>
</table>

4 A non-degree program is also available.