Tax law provides fertile ground for an exceptionally dynamic and varied practice area, one that is notoriously complex and highly detailed. For those who specialize in tax law, there are many strengths and advantages to working in this field. In particular, a tax practice can remain quite vital during times of economic crisis. Tax attorneys can also derive much professional satisfaction in providing individual and corporate clients with expert guidance and strategic advice on how to structure and manage their businesses, financial affairs, transactions and investments in a manner that minimizes the burden of taxes and protects the integrity of their corporate or individual assets.

Federal, state and local governments in this country provide an extensive system of schools, a complex physical infrastructure, a national defense and numerous other social services — all at great cost. Our governments impose taxes on a wide range of goods and activities to finance these items. The laws that impose and regulate these taxes can be quite complex and require expert guidance to decipher.

Tax lawyers have a wide range of matters on which they can work. They can offer tax planning for businesses and tax-exempt organizations; tax litigation and the representation of individuals or businesses before the IRS or other tax courts or authorities; employee benefits and the administration of pension, profit-sharing, employee stock ownership, and 401(k) plans. Many tax issues also arise in the context of personal estate planning and the use of gifts and trusts to minimize the impact of taxes on an individual's estate as it is transferred to beneficiaries. Often, tax attorneys must have some knowledge of the trusts and estates area, and vice versa. Trusts and Estates is a core practice area for many solo practitioners and small and mid-sized firms. It is also a specialty practice in many large national and international firms, as clients of all levels of wealth look for advice on how to transfer property during lifetime and at death in a manner that is tax-sensitive and appropriate for the client's family.

No matter what specialty you choose, tax law promises a rich and rewarding field of practice.

How to Make Yourself More Marketable to Tax Employers

You can enhance your resume and build on your tax experience by doing any of the following:

Write: Publish an article on an interesting tax-related topic. Even if you are not on a journal, you can conduct guided research or an independent study project under the supervision of a professor.

Work: Intern or extern in tax or trusts and estates-related positions. If such an internship or externship does not exist that meets your needs, develop your own!

Help: Volunteer for a tax-related organization or service provider. For example, Pace’s Lubin School of Business runs a Volunteer Income Tax Assistance Program (“VITA”).

Continued on back page
**Important Deadlines**

**Fellowships, Honors Programs, Scholarships & Internships**

For descriptions and application information click here (then click on the appropriate fellowship guide under “Resources”)

**Summer/Academic Term Positions**

- 12/08/08, The Kenneth G. Standard Diversity Internship Program for 2Ls
- 12/12/08, Google Policy Summer Fellowship
- 12/31/08, New York Bar Foundation 2009 Commercial and Federal Litigation Section Minority Fellowship
- 12/31/08, American Bar Association Section of Litigation Judicial Intern Opportunity Program

**Railing, New York City Law Department Summer Honors Program—1L Applicants**

**Post-Graduate Positions**

- 12/01/08, University of Denver Library & Information Science Program, Westminster Law Library and Sturm College of Law, Law Librarian Fellowship Program
- 12/01/08, Georgetown Law Institute for Public Representation Civil Rights/Gender Public Interest Law Graduate Fellowship
- 12/01/08, Georgetown Law Institute for Public Representation Graduate Teaching Fellow, First Amendment and Media Law
- 12/01/08, Georgetown Law Institute for Public Representation Environmental Law Graduate Fellowship
- 12/05/08, The Rockefeller Fund Fellowship in Non-Profit Law at the Vera Institute of Justice
- 12/05/08, National Center on Philanthropy and the Law Fellowship
- 12/12/08, Environmental Law Institute Fellowship
- 12/16/08, Equal Justice Society Judy Constance Baker Motley Civil Rights Fellowship
- 12/17/08, NALP/Street Law Diversity Pipeline Program Fellowship
- 1/05/09, The Opportunity Agenda Robert L. Carter Fellowship

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**A Variety of Venues: Where to Practice Tax Law**

Tax law can be practiced in numerous contexts. When advising students interested in pursuing tax law opportunities, Pace Law Professor Bridget Crawford has a wide ranging list of suggestions that includes law firms of varying sizes with tax and/or trusts and estate groups and departments and legal departments in corporations, which also have tax specialty groups. Professor Crawford also suggests: “Keep your eye out for ‘private banking’ opportunities at places like Citigroup, JPMorgan Chase, Bank of America, U.S. Trust, Bank of New York, Goldman Sachs and Merrill Lynch” to name but a few. According to Professor Crawford, almost all provide some sort of estate planning, trust administration, and/or wealth advisory services to high net clients. Many accounting firms such as Ernst & Young and PriceWaterhouse Coopers generally prefer candidates with undergraduate degrees in finance or accounting or a strong law school record of tax-related classes. Government positions could include the IRS (http://www.irs.gov/); the Tax and Bankruptcy Department at the NYC Law Department (http://www.nyc.gov/html/tax/html/about/divisions_tax.shtml); NYS Department of Taxation and Finance (http://www.tax.state.ny.us/empopps/); and the Charities Bureau of the NYS Attorney General’s Office (http://www.oag.state.ny.us/bureaus/charities/about.html). Major charitable organizations such as the United Way or the American Cancer Society often employ attorneys whose work focuses on planned giving and related tax issues. A post graduate clerkship with the United States Tax Court (http://www.ustaxcourt.gov/) could provide invaluable learning opportunities and contacts. Finally, opportunities may exist at one of the many policy-oriented think tanks located in Washington D.C. (e.g., Tax Policy Center, http://www.taxpolicycenter.org/about/index.cfm).

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**Tax Classes at Pace Law**

Pace offers numerous tax classes at both the basic and advanced levels. If you are interested in a career in tax law, see your faculty advisor or a member of the Tax Department for guidance on planning your schedule to include a good balance of core tax and related classes:

**LAW 651 - Federal Income Taxation I (Basic)** (required for all 2Ls). This required course is a study of the Federal Income Tax Code, regulations and case law including the concepts of income, deductions and credits, income taxation of trusts and estates, tax accounting, and other concepts.

**LAW 702 - Federal Estate and Gift Taxation**. This is a detailed examination of the wealth transfer tax consequences of lifetime and death time transfers. It is a technical, statute-based course that requires a student to understand and apply complex tax rules to real-life wealth transfers.

**LAW 778 - Tax Policy Seminar**. This class examines the principal criteria used in deciding and evaluating tax policy: equity, efficiency, administrability and simplicity. The seminar applies these concepts to issues concerning tax rates and the tax structure, taxpayer classification, alternate systems of taxation and issues of interest to the seminar participants. Students are expected to write an original, substantial research paper on a topic of their choice as pre-approved by the professor. Students often enter their papers into national scholarly writing competitions.
Pace Law Students and Alumni: Leaders in Tax Law

As with numerous other areas of practice, Pace law students and alumni have sought out professional opportunities in the tax field to establish themselves professionally in a highly specialized community of practitioners. The work of these students and alumni demonstrates the wide breadth and scope of fantastic opportunities available to those with the drive, commitment and dedication to succeed in a demanding and rewarding area of practice.

Christina Ciaramella (Class of 2005) shared her thoughts with us: “Not may people can say they found their most comfortable seat in law school in the front row of Federal Income Tax class... but I can. From the first day on, there was something alluring about digging for answers to complex income tax questions in a strict, finite body of statutes and rulings, and I liked it. (It didn’t hurt to have Professor Bridget J. Crawford leading the way down the windy ‘Code’ road). I decided to follow the Code for the remainder of my time at Pace, and continued to carve a cumulatively complex path into Estate and Gift Tax, Tax Policy and Estate Planning, where I was able to weave together these statutory authorities with interpretive techniques for estate planning. I was able to take the fabulous and supportive education I was able to receive at Pace and bring it to United States Trust Company, and then McLaughlin & Stern, LLP, where my practice focuses mainly on drafting estate planning documents and doing transfer tax planning for high net-worth clients. Aside from being able to help clients give thought to their future and to the futures of their families, which is not always an easy task, the transfer tax laws are on the brink of a change with the dawn of a new administration - it’s a very exciting time to be in the trenches. It makes us re-examine every recommendation we make, and therefore we are forced to think everything through multiple times and in various ways. The tax law field is an ever-changing body of law, it is tireless and I am thankful to have had the education I received at Pace to continually support my career.”

Doug Jones (Class of 2007) is a second year associate in the tax group at Shearman & Sterling in New York. He first became interested in tax law when he took Federal Income Tax I with Professor Crawford in his second year of law school. Doug found the subject matter “nuanced and challenging.” With a fledgling interest in the area, he immediately began to look for other opportunities to learn about or work with tax law. He took Corporate Tax and Tax Policy and also worked as an extern at the Internal Revenue Service’s Chief Counsel’s Office. Doug’s summer associate experience in Shearman’s tax group cemented his desire to practice in the area. Since taxes are a material consideration for many of the matters on which the firm advises, Doug has the opportunity to have a varied caseload. One of the things Doug finds most rewarding about practicing tax law is that “there is very little tax grunt work” – no due diligence or document review. According to Doug, “even very junior tax attorneys do very high level work. This of course is challenging at times, but it is also equally rewarding.”

Heta Desai, Katie Harris and Jessica Gush (all Class of 2009), are current students building their tax experience resumes. Heta, who majored in accounting at New York University, spent her first summer at The Bank of New York Mellon Corporation, where she worked on numerous tax issues related to the BNY-Mellon merger. During the Summer of 2008, Heta interned in the Tax Group at Ernst Young LLP, where she worked on tax issues arising from international transactions. This semester, Heta is working as a legal extern at the IRS’ Office of Chief Counsel. Through this externship, Heta has been working on tax fraud investigations of medium and large businesses. She has attended hearings and proceedings in the Tax Court and has helped to analyze cases for litigation. Heta describes tax as “a diverse part of the law” and states that in practicing tax, one “can never be bored.”

Katie works at the Law Offices of Susan Taxin Baer, which handles estates of affluent clients. Katie’s work demonstrates the breadth of tax law work and how it overlaps with many aspects of estate planning and estate administration, including the interplay of income tax and gift tax. Katie works on estate planning matters, including drafting wills, creating trusts, and using charitable donations to help minimize clients’ exposure to state and federal estate tax upon death, and also works with clients serving as executors to administer estates. Katie says that she “finds satisfying to be able to help guide clients through tough issues – planning for your own death and handling (part of) the burden that comes along with the death of a loved one.”

Jessica is passionate about the practice of tax, and enjoys litigation as well. She decided to combine these interests by researching and developing her own tax externship as a clerk with the Honorable John La Caba, who sits in the Ninth Judicial District’s Tax Certiorari and Condemnation Court in White Plains. Justice La Caba hears cases in which citizens challenge their tax assessments as well as challenges to the valuation of property seized for public purposes. Jessica plans to pursue an LL.M in tax, and hopes to work for a firm with strong bankruptcy, wills, and trusts and estates practices. Jessica describes tax law as a “treasure hunt” in which an attorney must move through complex statutes to resolve challenging questions and issues.
Making Yourself Marketable—Continued from Front Cover

VITA workers undergo an IRS-sponsored training program and then provide free tax return preparation assistance to low to moderate income people. (Go to http://webpage.pace.edu/BetaAlphaPsi/vita.htm for more information.) Bar association tax committees and sections can often provide more information on other tax-related volunteer opportunities.

Learn: Take tax and/or trusts and estates-related classes, join Bar associations and tax related sections or committees. As with any practice area, membership in bar association sections or committees can provide invaluable networking and learning opportunities. Listed below are national, tri-state and regional bar associations that have tax-related committees or sections:

The Bar Association of the City of New York (http://www.nycbar.org/index.htm) (Taxation of Business Entities)
Westchester Women’s Bar Association http://www.nycbar.org/index.htm (Taxation)
American Bar Association http://www.abanet.org/ (Taxation Section with numerous tax-related committees)
New York State Bar Association http://www.nysba.org/ (Tax Section with numerous tax-related committees)
Westchester County Bar Association https://www.wcbany.org/ (Tax Committee)
Connecticut Bar Association http://www.ctbar.org/ (Tax Section)
New Jersey State Bar Association http://www.njsba.com/ (Taxation Law Section with numerous tax-related committees)

UPCOMING PROGRAMS AND EVENTS

Good Luck on
Finals
and
Happy
Holidays!