

What does a tax lawyer do?

In small and medium sized firms, many tax lawyers advise clients on a range of tax matters concerning businesses and investments as well as estate planning. As tax generalists, they need to be knowledgeable in income taxation, corporate taxation, partnership taxation, state and local taxation, estate and gift taxation, as well as business law.

A tax lawyer's practice also may be highly specialized. In general, tax specialties fall into one of the following:

Business Tax lawyers advise business lawyers on the tax consequences of various business transactions, including transactions between corporations and shareholders, mergers and acquisitions, and how to structure deals to minimize tax obligations.

Employee Benefit Plan lawyers advise clients on pension and profit-sharing plans, welfare benefit plans, and other compensation arrangements for employees.

Estate Planning lawyers advise clients on planning the disposition of their estates through wills, trusts, and other arrangements, including the federal and state tax consequences.

International Tax lawyers advise clients who are engaged in business transactions or investments outside the United States, or foreign clients transacting business or investing in the United States, with respect to the tax implications of cross-border transactions. Examples of transactions with international tax issues include joint ventures between U.S. and foreign corporations and investments by U.S. corporations in a foreign company.

Partnership Tax lawyers specialize in the tax consequences when choosing a business's structure, whether it be a general partnership, limited liability partnership, limited partnership, or limited liability company, as well as the entity's ongoing tax issues, including operations, acquisitions and the raising of capital.

State and Local Tax lawyers advise their clients on taxation issues arising under state and local law, including the tax consequences of doing business in multiple states.

Tax Controversy lawyers represent corporations, small businesses, tax-exempt organizations, tax professionals, and individuals in audits, administrative appeals, criminal investigations and litigation with the Internal Revenue Service and state and local tax authorities.

Where can I practice tax law?

Tax lawyers work in small and large law firms, legal departments of corporations, accounting firms, nonprofit legal services organizations, and taxation authorities such as the Internal Revenue Service and the Comptroller of Maryland, and the U.S. Tax Court.

How can I get a job as a tax lawyer?

First, take tax-related and business law courses offered by UB. Plan on getting an LL.M in taxation after law school. (Most employers require an LL.M for entry level attorneys.) Consider applying for a judicial clerkship with the U.S. Tax Court. While in school, take advantage of all the available internship opportunities with the IRS, the Comptroller of Maryland, the U.S. Tax Court, and nonprofit legal services organizations. Work as a law clerk at a law firm or accounting firm in its tax department.

Where can I learn more?

American Bar Association's Tax Law Section - <http://www.americanbar.org/groups/taxation.html>

American College of Estate and Trust Counsel - <http://www.actec.org/>

Association of American Law Schools (AALS) Section on Taxation - <http://www.aals.org/>

Federation of Tax Executives - <http://www.taxadmin.org/>

FindLaw's Tax Information Resources - <http://www.findlaw.com/01topics/35tax/index.html>

National Association of Tax Practitioners - <http://www.natptax.com/>

National Tax Association - <http://www.ntanet.org/>

Tax Executives Institute - <http://www.tei.org/Pages/default.aspx>

Taxsites.com - http://www.taxsites.com/Firms-and-Careers_1.html

Who teaches tax law at UB?

Fred Brown, UB Law
fbrown@ubalt.edu

Wendy Gerzog, UB Law
wgerzog@ubalt.edu

Kevin Bress
Pessin Katz Law, P.A.
kbress@ubalt.edu

Robin Denick
Internal Revenue Service
rdenick@ubalt.edu

Arturo Estrada
Internal Revenue Service
aestrada@ubalt.edu

Katrina C. Kamantauskas-Holder
Holder Law Group, LLC
kholder@ubalt.edu

Sheldon Laskin
Multi State Tax Commission
slaskin@ubalt.edu

Jeff Markowitz
Miles & Stockbridge
jmarkowitz@ubalt.edu

Daryl J. Sidle
Baxter, Baker, Sidle, Conn & Jones, P.A.
dsidle@ubalt.edu