

**U.S. DEPARTMENT OF JUSTICE, TAX DIVISION**  
**VOLUNTEER LEGAL INTERNSHIP OPPORTUNITIES**

**About the Office:** The Tax Division seeks to engage volunteer law student interns during the spring semester for its Appellate Section, Civil Trial Sections, Financial Litigation Unit (FLU), Criminal Enforcement Sections, and Criminal Appeals and Tax Enforcement Policy Section (CATEPS).

The Appellate Section, Civil Trial Sections, and the FLU handle civil cases presenting a variety of legal issues involving federal tax law, bankruptcy law, constitutional law, property law, and commercial law, as well as the panoply of evidentiary, procedural, and jurisdictional issues that are the staple of any civil litigation docket. The Tax Division's Appellate Section handles appeals of civil cases and U.S. Tax Court cases in the U.S. Courts of Appeals and participates with the Office of the Solicitor General in proceedings before the Supreme Court. The six regional Civil Trial Sections handle litigation in the United States District Courts and Bankruptcy Courts nationwide, and the seventh civil section – the Court of Federal Claims Section – defends all tax suits filed in the United States Court of Federal Claims. The FLU handles post-judgment litigation in U.S. District Courts (and occasionally in Bankruptcy Courts) to collect money judgments obtained by the Civil Trial Sections.

The Tax Division's three Criminal Enforcement Sections handle or supervise most federal criminal tax litigation. The Sections investigate and prosecute individuals and corporations that attempt to evade taxes, willfully fail to file tax returns, submit false tax forms, and otherwise attempt to defraud the government. CATEPS handles or supervises the appeals of those cases and tax cases prosecuted by U.S. Attorneys' Offices and works with the IRS and the U.S. Attorneys' Offices to develop policies that govern the investigation and prosecution of tax crimes.

For more information about the Tax Division's offices and the cases they handle, please see our website at <http://www.justice.gov/tax/about-division>.

**Job Description:** The Tax Division works to provide a valuable internship experience by attempting to ensure that legal interns assist in as many aspects of the Division's work as possible, and that interns are provided written or oral feedback on their assignments.

Interns are assigned to a section for the semester and work closely with that section's attorneys on a wide range of issues, to the extent allowed by law. Interns are frequently asked to research legal issues that arise in pending cases, but may also be asked to prepare legal memoranda or draft pleadings, briefs, motions, and other legal documents. Interns may assist with discovery, including drafting interrogatories, document requests, and subpoenas. Interns may have the opportunity to help attorneys

prepare for arguments, trials, and hearings, and may have the opportunity to attend and observe those that are local.

Interns will be expected to work approximately 10-12 weeks during the semester, for a minimum of 15 hours per week. It is anticipated that most interns will be attending classes during the semester and will therefore be working a part-time schedule; however, the sections will attempt to accommodate requests for full-time internships.

**Qualifications:** The Division seeks law students with a strong academic record and excellent legal research and writing skills. Interns must be able to grasp issues quickly, conduct thorough and accurate research, and write clearly, concisely, and persuasively.

Candidates must hold full or dual United States citizenship, and have resided in the United States for three of the past five years. Because of the sensitive nature of the work, candidates receiving offers must undergo a background investigation.

**Salary:** The positions are uncompensated; however, work-study credit may be available.

**Application Process:** Please submit a resume, writing sample, and law school transcripts (official or unofficial) with a cover letter via email to Intern Coordinator at [LawInterns.TaxDivision@usdoj.gov](mailto:LawInterns.TaxDivision@usdoj.gov).

Applications should be submitted by October 1 for the spring semester. Please note that the Tax Division does not generally review application materials, conduct interviews, or make offers until the application period has closed.

The majority of positions will be located in the Tax Division's offices in Washington, DC. In addition, the Tax Division places volunteer legal interns in our Civil Trial Section, Southwestern Region, which is located in Dallas, TX. If you are interested in being considered for the Dallas office, please so indicate in your email.

If you have any questions about this or any of the Tax Division's other hiring programs, please call (202) 616-2470 or email [TaxDivision.Recruiting@usdoj.gov](mailto:TaxDivision.Recruiting@usdoj.gov).

**Relocation Expenses:** Relocation expenses will not be authorized.

**Number of Positions:** 15