



LAW STUDENT VOLUNTEER PROGRAM

Office of Chief Counsel Internal Revenue Service

CONTACT INFORMATION

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GENERAL INFORMATION

This letter is to clarify the application process for the Internal Revenue Service Chief Counsel's Law Student Volunteer Externship Program.

Students who are interested in tax law are invited to participate in an unpaid externship program with the IRS Office of Chief Counsel in Chicago. During the academic year, our Chicago Chief Counsel office offers volunteer positions for a limited number of highly qualified law students from law schools accredited by the American Bar Association. Our program allows law students and LL.M. candidates to volunteer on either a part-time or full-time basis, subject to the approval of their law schools during the fall and spring semesters. Students may have the opportunity to receive course credit for this experience.

Our externship program provides an opportunity for law students to obtain legal work experience while gaining a familiarity with the Chief Counsel organization and its work. The program helps students improve their ability to identify, understand, and analyze federal tax issues as well as enhance their legal research and writing.

Generally, law students are assigned to one of Chief Counsel's main tax law divisions: Litigation & Advisory and Tax Exempt and Government Entities Division Counsel.

Each division handles different issues related to tax matters. Below is a brief description of these two divisions:

Litigation & Advisory (L&A) provides legal representation and advice on federal tax controversies involving taxpayers of all sizes. L&A attorneys advise IRS compliance and collection personnel on complex tax and procedural issues, represent the IRS in the U.S. Tax Court, and assist the Department of Justice in refund litigation in the U.S. District Courts. Through both its advisory and litigation functions, the Division helps ensure the fair and effective administration of the nation's tax laws in matters ranging from individual and small business cases to the most complex corporate, partnership, and international tax issues.

Tax Exempt and Government Entities Division Counsel (TEGEDC) provides a full range of legal services from guidance through litigation in the areas of qualified plans, health, welfare, and other employee benefits, executive compensation and fringe benefits, exempt organizations, and employment taxes. In addition, TEGEDC attorneys handle litigation in the tax-exempt bond area and provide significant legal support for issues involving governmental agencies and Indian Tribal Governments. TEGEDC attorneys provide a full range of legal advice and represent the IRS in litigation in the U.S. Tax Court.

Externs work alongside Chief Counsel attorneys on a variety of tax-related work assignments and provide legal assistance to them. Students may assist in assignments involving fact gathering and reviewing, legal research, drafting opinions and memoranda, pre- and post-trial preparation, and providing trial team assistance in Tax Court. Our attorneys have responsibility for formulating work assignments and monitoring work on such assignments. A final performance evaluation is prepared for each student after the completion of the externship.

PROGRAM REQUIREMENTS

Note: These are the minimum requirements to satisfy the IRS Office of Chief Counsel's LSV Program. Your law school may require additional hours to earn school credit for your participation in the program.

1. Work a minimum of **12 hours per week** in increments of at least **4 hours per day**, for a total minimum of **150 hours per semester**.
2. U.S. Citizenship.
3. Security Clearance.

APPLICATION MATERIALS

Applicants are required to submit **Optional Form (OF) 306, Declaration for Federal Employment**, which can be found at [Declaration for Federal Employment, Optional Form 306 \(opm.gov\)](https://www.opm.gov/policyrules-101/forms/optional-form-306/). To be considered for the position, the following documents are also required:

1. **Law School Transcript** (unofficial transcripts are acceptable)
2. **Resume/Cover Letter** (please include GPA and class rank if available)
3. **Writing Sample**

Note: Letters of recommendation are optional. However, a letter of recommendation is helpful in illustrating both skills and accountability.

Preference for an externship is given to students with a demonstrated interest in federal tax law. Additionally, the Office of Chief Counsel will give preference to candidates with 3rd/4th year status (at least 54 credit hours). However, candidates who apply without 3rd/4th year status will also be considered.

Applicants should apply by emailing their initial application documents to ChicagoLSV@irsounsel.treas.gov.

ACCEPTANCE PACKAGE

When a favorable decision is made on behalf of the candidate, we will send notification to the candidate promptly. Our office will also inform candidates if they were not selected for the program.

Once a candidate has been selected to participate in the program, he or she will need to complete and return the following forms: (1.) Form 12333, Consent for Fingerprint Check, and (2.) either Form 13700, Student Volunteer Acknowledgment Statement, if not receiving course credits or Form 13702, Law Student Volunteer Intern Program Agreement. After these forms are received and processed by this office, the selected candidate will receive a tentative offer letter from our Human Resources department by email.

BACKGROUND/SECURITY CLEARANCE

In addition to the paperwork outlined above, a background check is required of all selected candidates. Further instructions regarding the security clearance will be provided to all selected candidates.

Note: Law students selected as volunteers in this program are prohibited from simultaneous outside employment that would result in a conflict of interest or give the appearance of a conflict of interest.

DEADLINE DATES

Below are the deadline dates for a candidate to consider. For administrative purposes, we ask that all candidates and schools submit all forms and application materials in a timely fashion. Students must apply on or before the following deadlines to be considered for the semesters listed:

Spring Semester 2027: September 30, 2026

If you have any questions or concerns regarding our externship program, we can be reached at ChicagoLSV@irscounsel.treas.gov.

The Office of Chief Counsel looks forward to working with you in the upcoming semesters.