

Could you describe your current practice at Steptoe & Johnson? Are there any specific areas of tax law that you specialize in, or find particularly interesting?

My primary practice area is corporate transactions and tax planning, so I spend most of my time in the 300's of the Internal Revenue Code, structuring and planning taxable and tax free acquisitions, dispositions, spin-offs, incorporations, and distributions. I also have the opportunity to dabble in tax controversy and litigation as well as a little lobbying and tax policy work. If you have the opportunity to work on both planning projects and litigation projects, I highly recommend it—it's a great way for planning lawyers to learn what they should avoid and for litigators to learn how a transaction actually proceeds.

How did you become interested in tax law? What aspects of tax law keep you motivated in your current practice?

I had a business background in college, so I knew I was interested in some sort of business law. I found tax law intriguing both as a policy tool by which Congress tries to change behavior and as our country's primary source of revenue. Largely for these reasons, the tax law is constantly changing, which keeps my practice new and challenging.

Do you work closely with government agencies? If so, which ones, and how do you interact?

The government agencies with which I work the most are the IRS and Treasury Department, more specifically the IRS Office of Chief Counsel (Corporate) on the legal guidance side, the IRS Large & Mid-Size Business Division on the enforcement side, IRS Appeals, and the Treasury Assistant and Deputy Assistant Secretary (Tax Policy) and the Office of Tax Legislative Counsel.

How I interact with these agencies depends on what hat I'm wearing at the time. Wearing my private practitioner hat, I will work with lawyers at IRS Chief Counsel in order to obtain private letter rulings or comment on proposed regulations or other guidance on behalf of a client, or on the controversy side, with local IRS examination teams or Appeals officers on behalf of clients under audit. Wearing my bar association member hat, I will work on requests for guidance or detailed comments on proposed regulations to submit to the IRS and Treasury, or participate on panels with lawyers from IRS Chief Counsel and Treasury.

Have you always been in private practice in the field of tax? Can you outline your career since graduating from law school?

After I graduated from law school, I clerked for Judge Robert P. Ruwe on the U.S. Tax Court for 2 years. During that time, I was a part-time student in Georgetown's LL.M. in

Tax program. Following my clerkship, I joined Steptoe & Johnson LLP, where I have practiced ever since.

What do you enjoy most about tax law?

I enjoy the intellectual challenge. Corporate tax planning is like a puzzle—you have this interlocking set of rules and based on your client's goals, you try to structure the transaction to fit within the rules. And the fact that the law constantly changes adds a layer of complexity. I also like to be able to say that my job is to represent taxpayers against the IRS—lawyers who fight a common enemy seem to be less hated by the general public.

You received an LL.M. in Taxation from Georgetown University Law Center. Would you recommend young lawyers pursue an LL.M. degree if they're interested in pursuing a career in tax?

I think that an LL.M. degree is not necessary—there are many tax lawyers in my firm who do not have one—but I definitely think an LL.M. is helpful, particularly if your J.D. program does not offer many tax courses. Tax is such a substantive area of practice that it never hurts to have more tax education.

You clerked for a U.S. Tax Court judge after law school. What was that experience like?

I thoroughly enjoyed my clerkship experience. I primarily worked on writing opinions, so it really permitted me to practice my tax research and writing skills in a somewhat academic environment. It also allowed me to network with the other clerks and judges.

What is the most interesting case that you have worked on and why?

Shortly after I started at Steptoe, I worked on a case involving whether an advance remittance to the IRS was a payment or deposit, which affects the taxpayer's ability to get the money back and the IRS's obligation to pay interest. We had won summary judgment in the Court of Federal Claims before I got involved in the case, so my work involved working on the appellate brief in the Federal Circuit, preparing the partner for oral argument, and preparing the brief opposing certiorari in the U.S. Supreme Court after the government lost its appeal. The best thing about this case was not so much the legal issues, and not even the fact that it was a complete victory for our client-- it was the fact that as a second or third year associate, I got admitted to the Supreme Court bar so that I could put my name on the brief opposing certiorari.

I think my favorite deals have all been split-offs or spin-offs, which is somewhat ironic because that is the topic I least liked in my corporate tax classes. I think the reason why I find them so interesting is because of the dynamics of the negotiation. Because you are splitting up a single company or group of companies among the shareholders, the dealings are not really arm's length and can be quite contentious. For example, I worked

on one split-off to divide up a company among its feuding shareholders--all siblings who could not see eye-to-eye after their father died. In another split-off, a publicly traded company was trying to get out from under the effective control of a significant shareholder.

What should law students know before committing to a career in tax law?

The work is difficult and not all that sexy (although we tax geeks may beg to differ on that point). Plus, you could become an “expert” in a particular Code section only to find it repealed by Congress—but on the flip side, a relatively new practitioner has the same chance to get up to speed on a new Code provision as a more seasoned practitioner.

Are there any law school classes or types of work experience that might be especially useful to law students interested in a career in tax law?

I would recommend taking as many of the tax classes that your law school offers as possible. I would also recommend taking any research and writing classes over and above those typically required in your first year as well as business-related classes, such as business entities and accounting for lawyers. As for work experience, anything that allows you to work on your research, writing, and/or substantive tax skills is good. If you have an interest in a particular firm, definitely try to get a position as a summer associate there—many firms do their associate hiring primarily from their summer programs and some firms even hire first year students.

Aside from performing well in the classroom, what is the best thing an aspiring tax attorney can do to maximize his/her career opportunities, particularly during the current economic downturn?

Try to develop a relationship with a tax professor—for example by becoming a research assistant—and use the professor as a reference or contact. Tax professors often have relationships with lawyers in firms or the government. Also consider an entry level position with the IRS or Department of Justice Tax Division—working for the government is a great way to gain experience and make contacts.

Thank you.