



A Program for Law Clerks

Dear Applicant:

The United States Tax Court invites you to consider a position as law clerk. The Court relies upon its law clerks, in the process of resolving diverse Federal tax cases. As a Federal trial court, we hear a complete spectrum of tax controversies, including cases of first impression, and our law clerks play an important role in assisting judicial officers in the development of the tax law. A law clerk position in this Court is a stimulating experience that will improve your legal skills and provide an excellent foundation for a rewarding professional career.

Thank you for your interest in the Tax Court. We welcome your application for a law clerk position.

John O. Colvin
Chief Judge



Nature of Work

A law clerk or attorney adviser to a Judge or Special Trial Judge performs legal research, digesting, drafting, and related assignments on tax cases tried before the judicial officer. The duties are performed at the Court in Washington, D.C. No traveling is required.

Employment Opportunities

Law clerks of the Judges and Special Trial Judges are recruited as vacancies occur; however, most positions become available in the summer months. Candidates should, therefore, submit their application for these positions in the early fall of the preceding year in order to receive consideration for available positions.

It is the policy of the Tax Court to provide equal opportunity in employment for all persons, to prohibit discrimination in employment because of race, color, religion, sex, national origin, age, physical handicap, politics or marital status, and to promote the full realization of equal employment opportunity through a continuing affirmative program in the Court.

Qualifications and Compensation

Generally, the Judges of the United States Tax Court are primarily interested in the superior law school graduate who has completed Federal tax law courses and plans to practice in this specialized field. There is particular interest in a graduate who has performed law review work and graduated in the upper one-third of his/her class. Special consideration is given to the applicant who has earned an LL.M. degree or who has completed one year of professional employment in the Federal tax field.

Specifically, a law clerk must be a law school graduate. While bar admission is not required at the time of appointment, a law clerk must be admitted to the bar within 14 months of the appointment. Also, bar admission is mandatory for advancement above the grade GS-11 Government pay scale.

A law school graduate may be employed at grade GS-9 with or without bar membership.

A graduate with an outstanding or superior record, and who was in the top one-third of his/her class (with or without bar membership), may be employed at grade GS-11.

Appointments to grade GS-12 may be made for an applicant (with bar membership) with an LL.M. degree in taxation, and who was in the top one-third of his/her law school class. An applicant with one full year of post-graduate legal work experience (with bar membership), and who was in the top one-third of his/her law school class, may also be considered for employment at grade GS-12. Any advancement to a higher grade is contingent upon the successful accomplishment of assignments and the favorable recommendation of the Judge or Special Trial Judge for whom the law clerk is working.

Note: All appointments to a grade level must be made at the base salary rate, unless the appointee has received previous compensation in Federal employment at a level above the base rate. A recruitment bonus may also be paid.

Security and Character Investigations

All appointments are subject to a security and character investigation.

Insurance and Retirement Plans

Every employee has the opportunity to participate in a variety of low cost hospital and surgical plans and a low cost term life insurance policy. The Court shares with the employees the cost of these insurances. Employees also participate in the benefits of the Government's Federal Employee's Retirement System, which includes the Thrift Savings Plan (TSP).

Leave and Vacation

A new law clerk without prior Government service, is entitled to 13 days of annual leave and 13 days of sick leave for each year of a two year commitment.

Application Procedure

An application for employment should include a complete resume, two letters of recommendation, and a copy of the law school curriculum transcript. A copy of any legal brief, essay or article written by you should also accompany the application.

Applicants should submit a cover letter expressing employment interest and resume directly to the individual Judges and Special Trial Judges for consideration. A completed application package (as described above) should be submitted to the Office of Human Resources for Court-wide availability at the following address:

United States Tax Court
Office of Human Resources, Rm 146
400 Second Street, N.W.
Washington, D.C. 20217

Questions concerning the application process may be redirected to the Court's Office of Human Resources at (202) 521-4700.

United States Tax Court

The United States Tax Court is a Federal trial court with nationwide jurisdiction over Federal tax matters. The Court was created under Article I of the Constitution and its practice and procedures are substantially similar to that of an Article III trial court sitting without a jury.

The Tax Court tries and adjudicates a variety of civil tax controversies between taxpayers and the Commissioner of Internal Revenue. The offices of the Court and all of its Judges and Special Trial Judges are located in Washington, D.C. While the Court is physically located in Washington, D.C., trial sessions are conducted in more than 65 cities throughout the United States. Each trial session is conducted by a single Judge or Special Trial Judge.

The Court is comprised of 19 Judges. Other judicial officers of the Court are retired Judges, who may be recalled by the Chief Judge, and Special Trial Judges, who are appointed by the Chief Judge and serve under rules and regulations promulgated by the Court. The Special Trial Judges primarily hear small tax cases, which, if elected by the taxpayer, generally are cases involving \$50,000 or less. Small tax cases are tried under simplified procedures, and are not subject to review by any court of appeals.



The United States Tax Court
is an Equal Opportunity Employer

SALARY RATES:

Effective January 2007*
(Incorporating the 2.64% General
Schedule Increase and DC Locality
Payment of 18.59%)

GS-9, Step 1 \$46,041
GS-11, Step 1 \$55,706
GS-12, Step 1 \$66,767

* Current information on Federal base and locality pay
is available at www.opm.gov.

RECRUITMENT BONUS PROGRAM:

Effective October 1, 2004

A recruitment bonus may be paid to a newly employed law clerk or attorney adviser who meets the criteria set forth below. The recruitment bonus for a law clerk or attorney adviser who agrees to a two year term is \$8,000. For a one year term, the recruitment bonus is \$4,000. A written service agreement is required to be signed before any bonus is paid.

The following criteria must be met to be eligible for any recruitment bonus:

A. Graduation in the top one-third of law school class, or g.p.a. of 3.0 (on a 4.0 scale) or B average or equivalent (80 points or better on a 100-point scale or equivalent) at law schools that do not grade; or

B. Possession of specialized credentials, special academic background, or unique experience, gained during law school, such as:

1. Work or achievement in law school's law review or other recognized law journal;
2. Special high-level honors for academic excellence in law school, such as selection to the Order of the Coif or receipt of the American Jurisprudence Award in tax or other related courses; or top grades in related course work (e.g., "A" grades in tax courses);
3. Winning an intra-school moot court competition or membership on inter-school moot court team;
4. Significant participation in legal public service (e.g., public sector or non-profit organization internship, work in tax clinic, or as a VITA volunteer, etc.);
5. Significant legal or tax-related or other relevant experience while he or she was in law school (e.g., law firm internship; IRS Chief Counsel or U.S. Tax Court summer internship, court clerkship, or other work which has substantively contributed to preparation for the position).

Questions regarding eligibility for a recruitment bonus should be directed to: United States Tax Court, Office of Human Resources, Rm 146, 400 Second Street, N.W., Washington, D.C. 20217. Telephone (202) 521-4700.