



Law Student Opportunities

Civil Law Division

Business and Tax Section

Los Angeles

The Business and Tax Section of the Office of the Attorney General, California Department of Justice, represents the Franchise Tax Board, State Board of Equalization, and other state agencies responsible for collecting or assessing taxes. The Business and Tax Section also represents various business, regulatory, and trade industry agencies such as the Department of Insurance and Bureau of Real Estate. Business and Tax Section attorneys litigate in federal and state trial and appellate courts throughout California, and occasionally in other states. Many Business and Tax cases involve monetary exposure in excess of \$100 million and raise significant, sophisticated constitutional and statutory issues, as well as multi-jurisdictional procedural issues that often result in published opinions.

The Business and Tax Section in Los Angeles accepts 2-3 law student interns per semester. Interns must be students in good standing at an accredited law school, or law school graduates awaiting bar results. Interns are selected based upon: relevant experience and courses; writing ability; maturity and readiness to work in a complex litigation environment. The internship selection process consists of: review of resume; review of writing sample(s); interview; security clearance.

Business and Tax Section interns fall into several categories: students receiving law school credit for clinical experience; students/law school graduates being paid by a source other than DOJ (e.g., law school funds, foundation grant moneys); students/law school graduates volunteering their services in exchange for experience. Every attempt is made to give interns work that suits their interests and abilities.

Interns in the Business and Tax Section work a minimum of 20 hours per week. Interns' assignments may include preparation of written work product including pleadings, motions, and discovery requests and responses; attendance at court appearances, mediations, or other meetings; interaction with attorneys, clients, opponents, and witnesses; evaluation of evidence; development of case theory and litigation strategy; interaction with court personnel; and in-depth study of one or more areas of law in which the Section specializes.

The Business and Tax Section accepts applications for internship positions on an ongoing basis. However, by making an application close to the beginning of the semester, the applicant risks the likelihood that all positions for that semester have been filled.

How to Apply:

An application package should consist of (1) curriculum vitae, (2) one or more writing samples, (3) a cover letter, and (4) unofficial transcript (optional).

The cover letter should include reasons the applicant wishes to be an intern for the Business and Tax Section, current contact information, and any other information relevant to the application.

Email or mail the application package to:

Charles Tsai

Internship Coordinator
Business and Tax Section
Office of the Attorney General
300 S. Spring Street, Suite 1702
Los Angeles, CA 90013