1) A brief statement about your office generally (e.g., mission, jurisdiction, size, nature of practice, etc.)

The Office of Counsel has approximately 40 – 50 attorneys that work in different units, e.g., Litigation, Bankruptcy, Estates & Collections, Legislation and Guidance, e-Government, Office of Real Property Tax Services. There is also a unit that responds to taxpayers’ requests submitted under the Freedom of Information Law.

The Legislation and Guidance unit aids the Legislature in writing new tax statutes. It also advises the Audit Division on the proper interpretation of the tax law. In response to a taxpayer’s request, it will interpret the Tax Law based on a specific fact pattern. It also provides general guidance to the public regarding the law.

The Litigation Unit is organized around the three major tax types, e.g., Personal Income Tax, Sales Tax and Corporation Tax. It represents the Department of Taxation and Finance in the administrative tax court system (Division of Tax Appeals).

2) A description of the experiences law students are likely to have at your office, including the types of tasks a student may perform.

Legal research and draft memos based on that research.

Aid in the preparation of pleadings, affidavits, briefs and taxpayer guidance publications, e.g., advisory opinions.

Proofreading of legal documents.

Research regarding specific corporations and/or industries.

3) Any special requirements you have for student selection (e.g., writing sample, class standing, experience, third year students only, background check, etc.)
To be considered for an internship, a student will need to mail a resume and writing sample to Clifford Peterson at the above address. The student will then participate in an interview.

If both parties agree to the internship, the student will need to submit to a background check concerning his or her past tax filings. After this step and before beginning the internship, the student will also need to take a fingerprint test.

4) Website for further information.


5) Anything else that you think would be helpful or informative.

Please note that a summer internship is for work experience only.

All most all assignments will come from Legislation and Guidance and Litigation with a significant number coming from Litigation.

An intern may have opportunities to observe hearings before an Administrative Law Judge or oral argument before the Tax Appeals Tribunal. See, www.nysdta.org.