

# CALIFORNIA FRANCHISE TAX BOARD

## Internship Program – Legal Division



If you are a law student interested in taxation, an internship in the Legal Division of the California Franchise Tax Board (FTB) may be just what you're looking for. We provide our interns with an opportunity to gain experience in tax law in one of the largest state tax agencies in the country while working with some of the most knowledgeable tax attorneys in the state. In a friendly and flexible environment, our program will expose you to various activities such as researching tax issues, drafting memoranda and briefs, and attending administrative hearings. In addition, our program offers opportunities unique to the public sector, such as formulating policy, working on regulation projects, or implementing new programs. Our interns are given the opportunity to participate in various training courses related to the operations of the department as well as the use of computers for program management and accessing other sources of information. We also make a concerted effort to allow interns an opportunity to observe many of the various types of hearings in which the Legal Division represents the state.

### Our Organization

The principal responsibility of the FTB is the fair and efficient administration of California's Personal Income Tax, Franchise Tax, and Corporation Income Tax. Our department also collects many non-tax debts for the state and its other subdivisions. The Legal Division of the FTB employs approximately 90 attorneys, almost all of them in Sacramento. The Legal Division is organized into various areas of substantive responsibility:

- The **Tax Administration & Procedure (TAP) Bureau**, the **General Tax Bureau**, the **Business Entities Tax Bureau** and the **Multistate Tax Bureau** all perform similar functions in their areas of responsibility, which include the following:
  - Protests (internal consideration of audit adjustments protested by taxpayers)
  - Appeals before the California State Board of Equalization (briefing and oral argument at the administrative level)
  - Litigation in conjunction with the California Attorney General's office
  - Drafting internal and external advice memoranda
  - Drafting regulations and establishing departmental policy in conjunction with, and under the direction of, the three-member Franchise Tax Board
  - Drafting or reviewing proposed legislation and forms.
- The **TAP Bureau** focuses on administrative and procedural issues common to both the Personal Income and Corporation Tax Laws. The **General Tax Bureau** and the **Business Entities Tax Bureau** deal with general tax law questions for individuals, corporations, and other entities involving issues similar to issues addressed by the Internal Revenue Service.

- The **Multistate Tax Bureau** deals with issues involving the geographic division, or allocation and apportionment, of the income of multijurisdictional business entities.

In addition to the subject matter bureaus, three additional bureaus work along functional lines:

- The **Settlement Bureau** attempts to settle tax disputes during all phases of the administrative process.
- The **Technical Resources Bureau** primarily works on legislative and regulatory issues.
- The **Litigation Bureau** handles the department's litigation management and strategy, supervising the most complex and contentious litigation cases. The Bureau also provides assistance and direction to the subject matter experts in Legal's other bureaus, and provides general legal advice and support to the entire department and the Attorney General's office regarding bankruptcy and general collection matters.

(For additional information regarding the organization of the Legal Division of the FTB, please consult our website at [www.ftb.ca.gov](http://www.ftb.ca.gov).)

### Internships

Interns are assigned to a particular bureau based on the Legal Division's needs and the intern's area of interest. Interns are generally supervised by an attorney working in the assigned bureau, and receive assignments from that bureau's workload. Interns may also receive assignments from other bureaus based on their interest or to provide a well-balanced experience.

We offer internships for course credit. Internships for academic credit are coordinated with the student's law school. Time commitments for interns receiving course credit vary with each school's requirements. Interns' hours are flexible depending on the needs of the Legal Division and the intern. Internships are generally offered in Sacramento. Internship positions may be offered in Los Angeles depending on need and availability.

To apply for an internship, mail or e-mail a cover letter, resume, unofficial transcript, and writing sample to Jenna Lewis, Tax Counsel, Franchise Tax Board, Legal Division, MS A-260, P.O. Box 1720, Rancho Cordova, CA 95741-1720. Application deadlines are as follows:

Summer:	February 15	(start date in June)
Fall:	May 15	(start date in September)
Spring:	October 15	(start date in January)

Late or incomplete applications cannot be accepted.

For further information, please contact Jenna Lewis at the above address, telephone (916) 845-7965, or by email at [LegalRecruiter@ftb.ca.gov](mailto:LegalRecruiter@ftb.ca.gov).