



ANNOUNCEMENT OF 2010-2012 ABA SECTION OF TAXATION PUBLIC SERVICE FELLOWSHIP PROGRAM

The American Bar Association Section of Taxation is pleased to announce that the application period for its Public Service Fellowship program for 2010-2012 is now open. Applications must be received by August 1, 2009 to be considered. Applicants selected for interviews will be invited to attend the Section's meeting in Chicago on September 25-26, 2009, and asked to participate in interviews on September 26, 2009.

The Public Service Fellowship program, which began in 2008, reflects the Section's desire to advance public service efforts in tax law, and to foster a more fair and equitable tax system. Pro Bono service has been an integral part of the Section's activities for many years. The Section actively encourages member participation in various Pro Bono efforts, holds numerous training sessions to that end, and devotes many of its resources to providing legal services to those in need. The Section recognizes the need for funding and fostering recent law school graduates or judicial clerks who wish to dedicate some portion of their professional careers to public service in tax.

The Section will award up to two Fellowships for 2010-2012 to recent law school graduates or judicial clerks. Both LLM and JD candidates are eligible to apply. The proposed employment must involve taxation or administration of tax law and must be with a public-interest, non-profit section 501(c)(3) organization (the "Sponsoring Organization"). Each Fellow is expected to serve a two-year term with the Sponsoring Organization. The applicant must identify and secure a position with a Sponsoring Organization before applying for the Fellowship (although the position may be contingent upon award of the Fellowship). The application must be accompanied by a commitment letter from the Sponsoring Organization that describes the proposed employment with the Sponsoring Organization and explains why the Sponsoring Organization considers the applicant to be qualified to perform the work. The Sponsoring Organization must agree to hire the applicant, if the Fellowship is granted, and to fulfill all tax and other reporting obligations with respect to the amounts paid to the Fellow. The Sponsoring Organization must also describe how the applicant will be supervised. The Section does not expect to select an applicant unless the Sponsoring Organization has identified at least one attorney who will supervise the Fellow throughout the two-year period.

The Section provides an unrestricted grant to each Sponsoring Organization equal to the Fellow's salary, payroll taxes, and benefits, which are formulated to be commensurate with judicial clerkship salaries. In addition, the Section will provide assistance with educational loans for those Fellows who are not covered by a law school low-income-

protection plan. The amount of educational loan assistance a Fellow can expect will depend on the amount of debt, the type of loans, and whether the Fellow is eligible for assistance from any other loan-repayment or loan-assistance program. In general, the Section's objective will be to provide funding sufficient to cover the interest accrued on the applicant's educational loans during the two-year Fellowship period. The actual amount of the assistance provided will be determined on a case-by-case basis and may be subject to an overall limitation to be determined by the Section, in its sole discretion.

The Section will provide each Fellow with access to one or more mentors from the Section's membership. The Section expects Fellows to join the Section and participate in Section activities during the Fellowship period. The Section will pay for, or waive, the Fellow's ABA and Section dues for the duration of the Fellowship. Each Fellow will be expected to attend at least two of the three Section meetings per year. The Section will pay travel and meeting expenses associated with each meeting in accordance with ABA and Section reimbursement policies. The Fellows are encouraged strongly to participate in the activities of the Section's public service oriented committees, such as the Pro Bono Committee and the Low Income Taxpayers Committee.

The Section is dedicated to creating and maintaining an equitable tax system that can be fairly administered. The Section's work supports the integrity of the nation's voluntary system for tax reporting and payment. It evaluates the "simplicity, enforceability, fairness and probable effect of the tax system on economic, business and personal behavior...." However, the Section does not speak on political and economic aspects of tax policy, such as special tax treatment designed to stimulate the economy, or on shifts in the tax burden among income groups. The Section's public policy submissions, including comments on legislative proposals, regulations and other published guidance, are available on the Section's website at: <http://www.abanet.org/tax/>.

As of January 31, 2009, the Section had 17,131 lawyer members, 541 associate members, and 5,898 law student members for a total membership of 23,572.