



Externship: Indiana Department of Revenue

Legal Division

Supervising Attorney: Bill Long—Senior Hearing Officer, Legal Appeals

What is the Legal Division?

The Legal Division is comprised of three groups: Appeals, Litigation, and Advisory.

Appeals: is responsible for providing taxpayers with an independent administrative review of proposed tax assessments and denied refund requests when taxpayers appeal those actions.

Litigation: advises and assists in litigation involving DOR in Indiana Tax Court, the Indiana Supreme Court and bankruptcy court. The Litigation and Appeals groups work closely together.

Advisory: advises DOR staff on matters of regulatory and statutory interpretation. It reviews contracts with DOR vendors, responds to public disclosure requests, and reviews all DOR correspondence for legal accuracy, among other duties.

What will I learn from this externship?

An extern will have a front seat to the interplay of the three branches of Indiana's state government as it impacts state taxation. Externs are able to participate in several if not all stages of an administrative appeal of a state tax issue at the agency level, including the final determination on an appeal. The extern will research cutting edge state tax issues and learn the dynamics of an independent review process.

Duties for this position include:

- Primarily assisting the Appeals attorneys by preparing for and attending administrative protest hearings and researching and writing first drafts of the final determinations for those protests.
- Assisting the Litigation attorneys with research and drafting briefs. The Department works closely with the Indiana Attorney General's office on cases in the Indiana Tax Court and in the Indiana Supreme Court.
- Assisting the Advisory attorneys in reviewing contracts, responding to public disclosure requests, and interpreting statutes and regulations in response to internal questions.
- Researching federal and state tax law on emerging tax issues as needed by any of the above and presenting legal memoranda on those issues.

Who do I contact for more information?

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Externship: Indiana Department of Revenue

Legal Division – Legal Services

Supervising Attorney: Sarah Kamhi, Assistant General Counsel – Legal Services

What is the Legal Services Division?

Legal Services advises the Indiana Department of Revenue (DOR) and its divisions on legal matters. We resolve outstanding inheritance tax matters and establish agreements with other parties. Legal Services is tasked with ensuring adherence to regulations in Memorandum of Understanding and negotiation of professional contracts. We also oversee the preparation and execution of various confidential agreements. Further, Legal Services works closely with transportation carriers and the laws that may affect those carriers. As the *Crossroads of America* over 400,000 motor carriers are registered in the State of Indiana, while thousands more motor carriers cross the state's borders daily. The legal affairs of the Motor Carrier Services Division are administered by the Legal Services Division. We provide legal guidance, services, and advice to the DOR on various motor carrier services, including the Indiana Motor Carrier Fuel Tax License, International Fuel Tax Agreement, International Registration Plan, permitting, and other motor vehicle tax issues. Legal Services team also handles public records requests in accordance with the Indiana Access to Public Records Act. We are comprised of a team of six (four attorneys, one paralegal, and two part-time administrative legal interns).

What will I learn from this externship?

With this position, externs will have an excellent opportunity to work with DOR's Legal Division - Legal Services team on a variety of legal issues. Duties for this position include:

- Work on various projects involving reviewing and drafting contracts and settlement agreements, policies, and manuals
- Work on inheritance tax matters and review agency correspondence for legal accuracy
- Working closely with other departments and executive staff at DOR
- Researching state and federal laws
- Writing memoranda
- Reviewing and analyzing legal documents
- Assisting in responding to public records requests
- Monitoring and engaging in legal developments in the motor carrier services industry
- Providing input and suggestions on best practices

Who do I contact for more information?

Email DOR: DORIntern@dor.in.gov