

EP Volunteer Law Student Program
for Spring 2010 Semester
Office of Employee Plans
Internal Revenue Service (IRS)

For Law Students and Law Schools: This program offers a unique opportunity for law students to gain experience in the ERISA area of law.

Program Highlights:

The Employee Plans (EP) business unit of the IRS is looking for qualified law students/LLM candidates and for their law schools to participate in the research and writing of training materials in the ERISA area of law. The purpose of the training materials is to provide continuing professional education to IRS Employee Plans employees.

The research performed by the law students and the written materials they produce will relate to tax-qualified employee pension benefit plans. The law students will have a unique opportunity to learn, in-depth, one or more areas of federal tax law applicable to employee pension benefit plans, such as issues relating to 401(k) plan design and operation, traditional defined benefit plans, cash balance defined benefit plans, and ESOPs.

As part of their research and writing assignments, the law students will review and research statutes, including the Pension Protection Act of 2006, Treasury regulations, and other published guidance. The students will work directly with experienced attorneys and other IRS Employee Plans employees.

As a result of this program, law schools will have an opportunity to offer a unique educational experience in the employee benefits law area. The IRS Employee Plans will gain the depth and insight of the participating law students.

Advantages of Program:

Participating law students will be part of a collaborative team working to produce or update IRS Employee Plans training materials. Each law student will be assigned to a particular writing team regarding a specific subject matter. Each writing team will include a supervising attorney and other senior, experienced IRS Employee Plans employees.

The members of the writing team will review the law student's work on an ongoing basis. The law student, by virtue of being a member of the writing team, will gain insight into the IRS' perspective with respect to tax qualification and other compliance issues affecting employee pension benefit plans.

Requirements for Participating Law Schools and Students:

To ensure a meaningful experience for the law students, this section provides specific requirements for both the participating law schools and law students.

Participating law schools must:

- Provide their law students with course credit for participation in the EP Volunteer Law Student Program.
- Provide a staff member to help law students coordinate with EP.
- Be accredited by the ABA.
- **Contact the EP Voluntary Law Student Program Coordinator identified below by November 15, 2009 for participation in the Spring 2010 Semester.**

Law student applicants must:

- **Submit a complete Application for the EP Volunteer Law Student Program no later than November 15, 2009 for participation in the Spring 2010 Semester.** An Application form and details regarding the application procedure may be obtained by contacting the EP Volunteer Law Student Program Coordinator identified below.

If selected to participate in the EP Volunteer Law Student Program, law students will be required to:

- Work a minimum of 10 hours per week,
- Participate in periodic telephone conferences during normal business hours with a supervising attorney. During these calls, the student's work will be discussed and reviewed and feedback will be given.
- Produce well written and thoroughly researched substantive written materials that may be used by EP in its employee continuing professional education efforts.
- Abide by the ethical and non-disclosure standards of the IRS.

Other Program Information:

Public Law 95-454, section 301, as amended by Public Law 97-437, instituted the "Volunteer Student Worker Program". Title 5 CFR Section 308 sets forth the basic requirements and guidelines of the program, which can be implemented by any federal agency. The IRS incorporated this program by virtue of IRM section 6.300.2, 2-4.

A federal agency that sponsors a "Volunteer Student Worker Program" does not pay or reimburse the students. The student's work product is the property of the IRS.

The student and the law school are required to sign an agreement with the IRS for the duration of the student's assignments. The agreement sets forth the student's responsibilities, the law school's responsibilities, and the responsibilities of the IRS.

The student's research and writing for the EP Volunteer Law Student Program will **not** be conducted on-site. That is, the student's work will be performed from

his/her law school and/or from his/her residence. The student will not have access to a federal building.

Contact Information:

For further information about participating in this program, Law Schools or law students may contact Gabriel Minc, EP Volunteer Law Student Program Coordinator, at (312) 566-3832.