



MAGISTRATE DIVISION OREGON TAX COURT

Presiding Magistrate: Allison R. Boomer Magistrates: Richard D. Davis
Poul F. Lundgren

Externship Application Information

Employer: Oregon Tax Court
Area of Practice: Civil Litigation and Taxation
Class Level: See **Qualifications** (below)
Website: <http://www.courts.oregon.gov/courts/tax/>

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Oregon Tax Court, Magistrate Division
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Application Deadlines:

<u>Term</u>	<u>Applications Accepted</u>
Summer 2024	From January 2, 2024, until 5pm, February 29, 2024
Fall 2024	<i>No program offered this term, resuming in 2025</i>

Jurisdiction and Areas of Practice. The court's jurisdiction includes property tax, state and local income taxes, and various Oregon business taxes. Our tax issues often involve property valuation, business deductions under federal income tax law, or claims for exemption or tax incentives. Other frequent issues are statutory construction and civil procedure.

Requirements. Summer externs work 32-hour weeks for 13 weeks, Monday through Thursday.

Qualifications. All externs must complete one full year of law school prior to the beginning of the externship. Strong research and writing skills; time management skills; self-starter; attention to detail.
Helpful Courses (not required): Income Tax; Business Associations or Business Entities; Property Transactions; Civil Procedure; Administrative Law.

Description of Duties. See below.

Submitting your Application. Materials to provide: resume, cover letter, transcript, writing sample (approximately 5-10 pages), and two references (one academic and one professional preferred).

Email is the preferred method of submission, but you may submit your application to the court by mail or hand delivery. All materials must be sent by 5:00 PM on the final date of the application period. Postmarks on or before that date are acceptable. If you submit your application electronically, please attach all materials in a single PDF file. Faxed, incomplete, or late applications will not be considered.

Comments. This is an unpaid externship. Summer externs may be eligible for the Oregon State Bar's Taxation Section Public Service Stipend and the Oregon State Bar's Diversity and Inclusion Public Honors Fellowship. **Separate application to the appropriate entity is required.** **NOTE:** The deadline for application for the stipend may occur prior to the Tax Court's selection. For further details please check with the relevant OSB Section.

Oregon State Bar, Taxation Section, New Tax Lawyer Committee's Public Service Stipend
<https://taxation.osbar.org/committees/new-tax-lawyer-committee/public-service-stipend/>

Oregon State Bar, Diversity & Inclusion, Summer Stipend Programs (Public Honors Fellowship)
<https://www.osbar.org/diversity/programs.html#summerstipend>

Oregon Tax Court - Law Student Externship Workplace Description

1. *Potential Extern Assignments*

An extern with the Oregon Tax Court will have opportunities to work on a wide range of assignments, including research projects, legal memoranda, and drafts of decisions.

Pre-trial Work. An extern will be involved in reviewing the case file, organizing the facts, and identifying questions that the magistrate or judge may want to ask the parties. The extern will have the opportunity to attend case management conferences and other hearings, and will follow the case as it progresses through the court's adjudication process. Follow-up might include reviewing and summarizing parties' briefs and researching legal issues to make trial more efficient.

Trial Work. An extern will observe trials and oral argument on motions. During a trial, an extern may serve as the bailiff and call the court to order. After the trial, the extern will work with the magistrate or Judge Manicke to review the evidence and arguments presented, and then assist with further research or in drafting the decision or order. Typical drafting assignments include writing statements of fact, analyzing case law and statutes, and drawing conclusions of law.

General Work. In addition to work specifically related to cases, the extern will be involved in research projects of benefit to the court. Research topics might include constitutional law, civil procedure, or evidentiary questions. An extern may have the opportunity to assist in the review and revision of the rules of the court. An extern will also participate in meetings of the court and become familiar with procedures involved in processing a case through the court.

2. *Communication with Members of the Court*

The staff counsel to the tax court will be the primary supervisor responsible for coordinating orientation and assignments for the extern with the magistrates and Judge Manicke. The Regular Division and Magistrate Division law clerks may assist at times.

Orientation. At the beginning of the externship, the extern will meet with the staff counsel, law clerks, magistrates, and Judge Manicke to become familiar with the basic operations of the court. Pre-orientation reading material may be assigned to include reading significant court decisions and reviewing relevant statutes establishing the court and other tax-related materials.

Orientation will also include teaching sessions with Judge Manicke, magistrates, staff counsel and law clerks. The sessions will help the extern to become familiar with basic background needed for assignments. Later sessions cover techniques of statutory interpretation and how the legislature passes laws. Judge Manicke offers sessions that cover topics selected by the externs, such as practicing tax law and substantive issues in Oregon tax law.

Setting Objectives. Staff counsel will collaborate with Judge Manicke, the magistrates, and the extern to set clear objectives for the externship experience. Those objectives will include developing an understanding of the state's property and income tax systems, the relationship between federal and state taxing systems, and the intersection of constitutional law and tax law. Staff counsel will regularly check to ensure the extern is working on a variety of assignments and progressing at an appropriate pace.

Assignments and Other Available Activities. The staff counsel and law clerks will work with the magistrates and Judge Manicke to identify cases that would be appropriate for extern participation. While working with the magistrates or Judge Manicke, the extern may also receive additional assignments. The extern will be responsible for keeping track of the time spent on each assignment, the current level of workflow, and areas of law examined in each.

The extern can expect exposure to cases involving at least one of the following issues: property tax valuation, personal income tax, or business income tax. In addition, assignments have the potential to incorporate civil procedure issues such as summary judgment, motions to dismiss, and jurisdiction.

An extern may also participate in internal meetings of the court. Other opportunities would include attending Oregon Supreme Court proceedings reviewing tax court cases (or relevant civil litigation), legislative activities pertaining to new tax bills (depending on timing of the legislative session), and attending Oregon Court of Appeals and circuit court proceedings.

Feedback. Staff counsel, law clerks, magistrates, and Judge Manicke will provide feedback, either orally or in writing, to the extern during each project (as needed) and following each project's completion.

3. *Professionalism and Ethics*

During the externship, an extern will have the opportunity to explore the ethical and professional responsibilities unique to service in the judiciary. As a single court with two divisions, the court must always be mindful of the ethical limitations of discussing cases and pending matters in the Magistrate Division with Judge Manicke who hears Magistrate Division cases on appeal.

An extern will also be exposed to a wide range of ethics and professionalism situations related to cases pending before the court. A recurring example of ethical issues before the court stems from the rule that the court cannot give out legal advice and the rule prohibiting *ex parte* communication between a party and the court regarding a substantive matter before the court. These rules are consistently at issue because of the high number of *pro se* litigants appearing before the court, many of whom are not knowledgeable about court rules and procedures.