

Tax Law can involve issues in three distinct areas: tax controversy, tax planning, and employee benefits. The tax controversy practice is required when a taxpayer and the IRS disagree on how much tax the taxpayer owes. This includes audits, appeals, liens and seizures, and litigation. The tax planning practice is a much more broad area that involves the reduction of taxes, whether for an individual or business. This includes problems as diverse as complex individual income tax, mergers and acquisitions of businesses, and real estate transactions. The employee benefits practice is a highly-specialized area involving deferred compensation plans (e.g. pension plans and 401(k) plans) and benefits packages. Most of the tax aspects of this practice fall in the category of deferred compensation plans.

### **Questions to Ask and Information to Obtain About your Prospective Attorney:**

***How much experience do you have practicing tax law? How much experience do you have in this area of tax law?***

As in all areas of law, the level of experience an attorney has with your particular type of legal matter is always an important area of inquiry. Tax law can be a very specialized field, so an attorney with many years of experience in tax law, may not be familiar with the area of your concern. The more complex your situation, the more experience in that area you will want an attorney to have.

***Do you serve on any bar committees or other organizations involved in Tax law issues?***

This is not essential, but if they do you can be assured that this area of law is an important part of their practice.

***About how much will this matter cost me?***

Attorneys who practice in this field bill in one of two ways, either by the hour or by the matter. However, most tax matters are billed by the hour. Ask how much the attorney will charge per hour, how much will the attorney charge for others working on the case, and roughly how many hours it will take to handle your matter.

***Who will be working on my case?***

The attorney you first meet is not necessarily the one who will do most or any of the work on your case. It is appropriate to have other attorneys with less experience assisting on a case, but it is important that you know who the lead attorney will be and that you are comfortable with him or her.

***Are you available to work on my case?***

Sometimes an attorney may not have the time to work on your case in the time frame you require, so be sure to let the attorney know your timeframe.

***Have you ever been disciplined?***

Attorneys are strictly regulated by the State of New York through the Attorney Grievance Committee of each of the four Appellate Divisions. It is completely appropriate to ask if an attorney has ever been disciplined and if so, for what.

***Do you have malpractice insurance?***

Attorneys make mistakes because they are human like everyone else. Most but not all attorneys carry insurance to protect clients from the effects of any mistakes that are made. You should hire one that provides this protection.