



Published by the
Younger Lawyers
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Association

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Message from the YLD Chair

Dear Younger Lawyer Division Members:

It is my pleasure to introduce to the first Younger Lawyers Division (YLD) *Perspectives* e-newsletter. This newsletter will be published quarterly delivered to you via email as a benefit of your membership in the YLD.

The YLD is a vibrant, growing section of the FBA. We are a resource to chapters for instituting and fostering positive change in their organizations as well as developing their own younger lawyer divisions. Coextensive with the FBA's Back to Basics campaign, the YLD is focused on "R & R:" recruitment and retention. We welcome all new members and invite our current members to participate in our programming and initiatives.

Part of this initiative includes providing substantive guidance to our members regarding networking, job search skills, and practice pointers. We are also excited to promote an increasing programming and social calendar. Some highlights of 2013 include:

- The Thurgood A. Marshall Memorial Moot Court Competition will be held April 4-5, 2013, in Washington, D.C. The competition will feature teams from law schools across the country, culminating in a final round held at the Court of Appeals for the Armed Forces. We invite all FBA members to participate as judges.
- In May 2013, the YLD will sponsor the annual U.S. Supreme Court Admission Ceremony for all eligible FBA members who are interested in becoming admitted to the Court. The event includes a reception that has traditionally been attended by Supreme Court Justices.
- In Summer 2013, the YLD will hold its annual Summer Law Clerk Program. The program will begin with a kick-off event, generally including roundtable, question and answer events at the Department of Justice, Department of Defense, and Capitol Hill where law clerks can interact with federal lawyers from various federal agencies and departments.

The YLD is looking forward to an active year, and I am honored to serve as its chair. For more information on our division and the opportunities it holds for you, please visit our website at www.fedbar.org/Divisions.aspx and click the Younger Lawyers Division link.

For additional information and updates, please like us on Facebook at www.facebook.com/#!/federalbarYLD?fref=ts and follow us on Twitter at twitter.com/federalbarYLD.

I look forward to working with you to make 2013 and productive and rewarding year for the YLD. ■

Kelly T. Scalise
Chair, Younger Lawyers Division



Message from the YLD Editor

On behalf of the Younger Lawyers Division of the Federal Bar Association, I am happy to reintroduce the *Perspectives* e-newsletter. This newsletter is revival of our division's previous newsletter, having been dormant for many years. This publication is also a renewal of our pledge to enrich your YLD membership by providing networking and practice advice, as well as substantive articles addressing the diverse practice areas of our division.

This edition of the newsletter, Winter 2013, contains three great articles from lawyers within our division regarding practice tips for associates, practice tips for solo practitioners, and a substantive evaluation of Sections 861 and 862 of the Internal Revenue Code regarding the "source" of income.

Also included in this month's issue is an introduction to one your YLD

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national board members, Angela Abreu. In addition to Angela's long list of accolades, she is an avid runner, completing not one, but five full marathons!

Additionally, for those interested in becoming published, the YLD Publications Committee is currently accepting submissions for the next issue of *Perspectives*, currently slated for publication in April of this year. Submissions for *Perspectives* and additional YLD publications may be directed to my attention at gcmcmurry@dunganattorney.com.

Finally, we hope you are all present for the FBA's Mid-year Meeting occurring in Arlington, Va., beginning on April 4, 2013. There is still time to register at www.fedbar.org/Events/.

On behalf of the Younger Lawyers Division and YLD Publications Committee, welcome to the new and improved YLD *Perspectives* e-newsletters. Enjoy! ■

Glen R. McMurry
Publications Editor



Tips For Success For All New Associates

by Laura A. Balson

You accepted an offer at a law firm and passed the bar—congratulations, you are now ready to enter the world of private practice! The bad news is that the first year of your career as a practicing attorney will undoubtedly be marked with apprehension and the sinking feeling that you do not know what you are doing. The good news is that there are several golden rules to practicing at a private law firm (regardless of where or how big it is) that you can learn to improve your chances of success as an associate. Here is a list, which is by no means exhaustive, but will give you a good start:

- Always carry a pad of paper and a pen to meetings.
- Keep detailed notes of what attorneys and clients tell you (and add to your notes later if you cannot get it all down during the conversation).
- Always ask when a project is due or the date by which it is needed (ask of attorneys and clients).
- Ask the assigning attorney how much time to spend on a project. Efficiency is very important to clients, especially in an economic recession, so you need to gauge how much time is appropriate.
- Do not pretend to know something you do not know, even if you feel like you should know it.
- It is ok to answer a question with “let me look into it and get right back to you.” And if you are having trouble finding an answer, do not be afraid to go to someone more senior than you for help.
- Read carefully and proofread everything you write—three times (at least).
- Excellent work is more important than quick work, especially for new associates.
- Keep track of your time contemporaneously.
- Always bill all of the time you actually spend on a project and leave any reductions to the billing attorney.
- Make the descriptions of your time entries reflective of the cost to the client, and try to reflect the value that you added, not just that it came across your desk.
- Be respectful and professional to everyone, inside and outside the firm. Being kind is not the same as being weak.
- Think carefully about your position on a matter so that you can state it with confidence.
- Remember that clients need you to protect them but not condescend to them.
- Never yell at a staff member or client, no matter what they have done.
- Be meticulous about calendaring dates and deadlines.
- Make all cases your own, and if something comes up, assume you will cover it unless told otherwise.
- If you give a project to a partner for review or comments, you still have the responsibility to make sure the document is finished on time. You may need to remind the partner (repeatedly).
- Ask before you delegate a project to a junior associate, paralegal, or secretary, and only do so for the client's benefit. It is still your responsibility to make sure the project is done timely, accurately, and properly.
- Jump at every opportunity to work with someone new at the firm.
- Seek criticism of your work and do not personalize it. Criticism is the only way to improve your work product. ■



Laura Balson is a member of the Chicago Chapter of the Federal Bar Association. She is a senior associate, specializing in employment law and commercial litigation at Golan & Christie LLP in Chicago. She is the editor of the firm's quarterly newsletter and the author of the employment alerts, which appear in each issue. Balson is a 2005 graduate of Northwestern University's School of Law.

Intangibles: Slipping Through the Tax Cracks

by Stacey Lee Mitchell

Part I of this article assesses current missteps in the taxation of intangibles. Part II, which discusses plausible solutions to remedy this crack in the U.S. tax system, will be included in the next edition of Perspectives.

The concept of “source” is the foundation of international taxation. In essence, the source of income determines tax consequences for both foreign and domestic entities. The U.S. Treasury’s reach over foreign corporations and individuals depends on the locus of origination.¹ Likewise, the determination of foreign tax credits for domestic bodies revolves around this same key principle.²

Sections 861 and 862 of the Internal Revenue Code (code or I.R.C.) provide the statutory framework for determining source. These sections “source”—or assign an origin—to classes of income. Over the years, the items of income enumerated in these two statutes (i.e., dividends, interest, and royalties) have become readily characterized as being derived entirely within or without U.S. borders, or some combination thereof.³ Generally, characterization is easily traceable.⁴

Upon entering the world of intangibles, however, there exists a land of formless and overlapping boundaries.⁵ Intangibles are essentially intellectual property, “created by intellectual effort that has value independent of services to be provided.”⁶ Intellectual property includes secret processes and formulas, patents, franchises, good will, copyrights, trade brands, and trademarks.⁷

With improved innovation, increased globalization, and enhanced technology, the question of source with respect to intangibles has become increasingly complicated. This is especially problematic for the U.S. tax regime as revenues linked to intellectual property continue to soar.⁸ Whether intangibles give rise to portfolio or business income, tax difficulties are consistently rooted in source.⁹

Thus, the U.S. Treasury is faced with two principal challenges. First, due to their ephemeral nature, the international mobility of intangible goods has become increasingly fluid.¹⁰ With greater portability comes greater potential for tax evasion through transferring lucrative intangibles to low-tax jurisdictions.¹¹ Second, the characterization of income presents ongoing difficulties. Taxpayers simply alter their characterization of intangibles in order to gain favorable tax treatment. For example, and as further discussed below, foreign entities can easily evade U.S. taxation by characterizing a certain use of intellectual property as a sale as opposed to a license.¹²

Moreover, the code is based upon a complex system of intangible categories with varying tax rules and consequences.¹³ Tax outcomes vary depending on whether income is characterized as compensation for

services, royalties for licensing intellectual property, rents for leasing property, or proceeds of sale of goods or intellectual property.¹⁴ In applying source rules, distinctions between a sale, a license, and a service contract—all of which can be applied to similar transactions—may become cluttered. In order to maximize revenue, the Treasury must revise current regulations to better suit the taxation of intangibles.

Increased mobility and a lack of physical form make intellectual property rights difficult to compartmentalize. Although slowly congealing, the methods for taxing these amorphous assets still require further clarification. When confronted with intellectual property, the code must address income distinctions, while still simplifying the overall tax scheme. Part II of this article, which will be included in the next edition of *Perspectives*, proposes that this goal may be accomplished in three ways: (1) the residence rule; (2) the split-the-pie directive; and (3) a combination of the foregoing methods based upon the nature of the income.¹⁵

Undoubtedly, the question of source is monetarily valuable to all entities, domestic and foreign. The United States taxes its citizens, resident aliens, and domestic corporations on their worldwide income.¹⁶ In contrast, nonresident aliens and foreign corporations are generally taxed only on U.S. source income.¹⁷ But, source is equally important to resident taxpayers because of its relevance to foreign tax credits.¹⁸ To offset domestic tax liability and obtain the most favorable tax treatment, domestic entities will maximize foreign source income, which is taxed at or below U.S. rates, while limiting deductions and expenses related to such income.¹⁹ Overall, strong incentives exist to categorize income as foreign source.

Foreign entities, on the other hand, are exempt from U.S. taxation on foreign source income.²⁰ However, if U.S. source income is “effectively connected” to a U.S. trade or business, that income is taxed at the same rates applicable to U.S. individuals and corporations.²¹ Assuming a tax treaty does not apply, revenues from investments²² not effectively connected with a U.S. trade or business are subject to a 30 percent tax rate.²³ This 30 percent withholding tax is imposed at the source, creating yet another incentive for foreign entities to classify revenue as foreign source.²⁴

The malleability in categorizing intangibles quickly becomes profitable. Characterization must first be determined, followed by application of the proper source provision.²⁵ Once character and source are identified, ultimate tax liability can then be imputed. This step-by-step process is exemplified by the character distinction between a foreign corporation’s sale or license of an intangible asset. A sale entails the transfer of all rights, while a license involves the transfer of less

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than all rights in the asset.²⁶ Generally, in determining whether payments originate from a license or a sale, fact finders look to the duration and the extent rights in an asset are transferred.²⁷

Upon designating an asset as a sale or a license, source rules and tax rates take effect. Based upon our example above, a royalty payment from the license of intellectual property to a foreign corporation will be subject to 30 percent withholding tax (barring any relevant treaty provision), while a payment for the sale of rights in the same property will not entail any U.S. tax liability.²⁸ As a consequence, entities, desiring the lowest tax liability possible, are incentivized to massage characterization, source provisions, and tax rates to their benefit.

Implementation of this step-by-step process is neither simple nor clean cut. Lacking physical presence and physical entry, it is a challenge for the Treasury to establish defined tax formulas. How should the laws work and interact? Three possibilities are presented in the next edition of *Perspectives*: the residence rule, the arbitrarily split pie directive, and a combination of the foregoing approaches which is dependent on the nature of the income.²⁹ However, even within these three proposed "solutions," further definitional difficulties await. ■



Stacey Lee Mitchell is a visiting professor with Temple University Beasley School of Law. Currently teaching with the university's LL.M. program based in Beijing, China, Mitchell practiced antitrust law with Gustafson Gluek PLLC in Minneapolis prior to moving to Asia in 2006. She has also previously worked as a visiting assistant

professor for the University of Minnesota Law School's Beijing LL.M. program and as an international rule of law consultant with the United Nations Development Programme. Mitchell holds a J.D. and a B.A. in economics from the University of Minnesota as well as a graduate degree (LL.M.) in tax law from New York University School of Law.

Endnotes

¹See generally Lawrence Lokken, *The Sources of Income from International Uses and Dispositions of Intellectual Property*, 36 TAX L. REV. 235 (1981).

²*Id.*

³See I.R.C. §§ 861(a)(1)-(a)(2)(B), 862(a)(1).

⁴For example, if more than 25 percent of a foreign corporation's gross income is "effectively connected" with a U.S. trade or business, then the dividends the foreign corporation pays has a domestic source in the same proportion that its effectively connected income bears to its total income. Interest paid by individuals,

partnerships, and trusts takes its source of income from their place of residence, while interest paid by corporations takes its source of income from their states of incorporation. And royalties from property located in the United States has a domestic source of income. See I.R.C. §§ 861(a)(1)-(a)(2)(B), 862(a)(1).

⁵Intangible property is defined by the Internal Revenue Code of 1986, as amended, as "patents, copyrights, secret processes and formulas, good will, trademarks, trade brands, franchises, and other like property." I.R.C. §§ 861(a)(4), 862(a)(4).

⁶John P. Steines Jr., *INTERNATIONAL ASPECTS OF U.S. INCOME TAXATION* 191 (2007).

⁷See *id.*

⁸Arthur J. Cockfield, *Designing Tax Policy for the Digital Biosphere: How the Internet is Changing Tax Laws*, 34 CONN. L. REV. 333, 382 (2002); see also *supra* note 5.

⁹Steines, *supra* note 6, at 191.

¹⁰Cockfield, *supra* note 8, at 382.

¹¹See Tom Neubig & Satya Poddar, *Blurred Tax Boundaries: The New Economy's Implications for Tax Policy*, 21 TAX NOTES INT'L 1203, 1207 (2000); see also James R. Mogle, *The Future of International Transfer Pricing: Practical and Policy Opportunities Unique to Intellectual Property, Economic Substance, and Entrepreneurial Risk in the Allocation of Intangible Income*, 10 GEO. MASON L. REV. 925, 946 (2002).

¹²See David S. Teske & Tia Arzu, *Considerations in International Intellectual Property Licensing*, 20 COMPUTER & INTERNET L. 10, 13 (2003).

¹³See Steines, *supra* note 6, at 193.

¹⁴See *id.*

¹⁵*Id.* at 192-93.

¹⁶See I.R.C. § 7701(a).

¹⁷See I.R.C. § 871(a)(1).

¹⁸See I.R.C. § 904(a).

¹⁹See generally Jeffery P. Cowan, Jr., *The Taxation of Space, Ocean, and Communications Income Under the Proposed Treasury Regulations*, 55 TAX L. 133, 140 (2001).

²⁰I.R.C. § 871.

²¹I.R.C. §§ 1, 11, 871(b), and 882(a).

²²Such as royalties, rents, dividends, and interest.

²³I.R.C. §§ 871(a) and 881(a).

²⁴I.R.C. § 1442(a).

²⁵See generally Rufus Von Thulen Rhoades & Marshall J. Langer, *U.S. INTERNATIONAL TAXATION AND TAX TREATIES* § 25.10 (2004).

²⁶Lokken, *supra* note 1, at 237.

²⁷*Pickren v. U.S.*, 378 F.2d 595, 598 (5th Cir. 1967) (holding that the transaction was a license rather than a sale because the agreement constituted a transfer for less than the remaining legally protected life of the secret formulas). Rev. Rul. 84-78, 1984-1 C.B. 173 (IRS ruled that, because the transfer of the live broadcasting right was a transfer of less than the entire copyright interest, the transaction should be characterized as a license). Erin L. Guruli, *International Taxation: Application of Source Rules to Income from Intangible Property*, HOUS. BUSINESS & TAX L.J. 205, 215 (2005).

²⁸I.R.C. §§ 861(a)(4), 1441(a), 862(a)(4).

²⁹Steines, *supra* note 6, at 192-93.

What's Next? The Transition from Law School to Solo or Firm Practice

by Glen McMurry and Adam Krumholz

You are fresh out of law school and just passed the bar. Whether you are destined to hang your own shingle or have plans to join a firm, you are probably asking yourself, "What's next?" Law school does a fantastic job teaching you the substantive nature of the law and may even start to prepare you for the practical side of our profession, but the minute you enter your office or a courtroom for the first time, you will learn that there are thousands of questions left unanswered. By writing this article, we hope to help you find answers to these questions and make your first years of practice enjoyable and productive.

Networking

Many of the following practice tips, as you will soon read, revolve around communication. One of the most important steps to having success in your practice is to network. Networking allows you to make contacts both in and outside the profession and affords you access to invaluable information to starting your career. The easiest way to begin networking is to join a local, state or special interest bar association.

For federal practitioners, the Federal Bar Association is one of the best ways to begin networking. The FBA provides access to committees, networking events, and tools for professional growth. Joining a committee provides access to seasoned attorneys from nearly every practice area and allows you to tap into their experience and insight. Many of our local FBA chapters host monthly networking events, which offer a great way to get to know your fellow bar members and learn from their experiences. It is not enough to join these associations; you must make an effort to participate in the events and take advantage of the many learning opportunities made available to you. These networking opportunities are also a great place to find an attorney in whom you can confide and who can serve as your mentor.

Many attorneys are happy to answer questions that arise during the course of your day-to-day practice, but it is important to have one or two attorneys whom you can regularly rely upon to mentor you through the beginning of your practice and beyond. However, your search for a mentor need not wait until you pass the bar and start your practice; you can discover a potential mentor while serving as an extern or law clerk during law school. A mentor can help elevate your confidence and level of professionalism, and increase the likelihood of your success. Maintain these connections and feel free to call upon your colleagues' knowledge as needed.

Communication with your clients and fellow attorneys will be the mainstay of your practice. With this in mind, extending respect and consideration to everyone with whom you come in contact and com-

municate is a necessity. Simply introducing yourself and starting a conversation has the potential to result in a unique learning experience, greater understanding of the practice, or a new client or client referral. Communication with clients, attorneys, staff, and judges is one of the linchpins of our profession. It pays to do it right, because it will be a constant in your practice.

Communication is particularly important for new attorneys starting their own practice. The ability to grow your practice is greatly aided by a robust network. Referrals are one of the primary driving forces of any practice. Initially, your referrals will likely come from those individuals who have the closest relationships with you, your family, and your friends. As you begin to participate in cases, other attorneys who may have conflicts will refer potential clients to you. Do not be afraid to reciprocate, especially when you have a conflict. Know that building your professional network may take time but eventually, your hard work and patience will pay off in the form of a sustainable process for developing a client base and getting referrals.

Practice Tips for the New Solo Practitioner

So you have decided to run the show and hang out your shingle. You have probably wondered where your cases are going to come from, what to do once you get cases, and how to manage those cases. The following tips will help you find the answers to these questions and jump-start your solo practice.

Getting Cases

Finding clients when a young lawyer starts a solo practice can be a daunting task. Fortunately, there are resources available that can make this task more manageable. First and foremost, sign up for court-appointed representation lists. In most courts, the public defender offices are unable to represent all potential clients or simply have a conflict that precludes representation. In these cases, a private attorney is appointed by the court's appointment program. For those entering the criminal defense bar, the appointment programs created under the Criminal Justice Act consist of more than 80 authorized federal defender organizations that serve 90 of the 94 federal judicial districts. See www.uscourts.gov/FederalCourts/AppointmentOfCounsel.aspx. Appointments are not just limited to criminal matters; juvenile courts frequently need to appoint attorneys for delinquency, abuse, dependency, neglect and child support. Some family and juvenile courts will also appoint a guardian ad litem to protect the interests of minor children who are involved in a case. Each court has its own rules to be in the appointment programs. In some

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cases, continuing legal education or certification may be required before cases will be assigned. To determine the exact requirements, it is best to simply contact the court administrator.

Another way to building your client base is to sign up for the FBA's Need an Attorney online directory. For a mere \$75 per year, you will receive an on-line listing through www.fedbar.org/Menu/Need-an-Attorney.aspx. This listing makes it easier for potential clients to find you because it organizes listings by the attorney's geographic location and up to three practice areas. Taking advantage of appointed counsel programs and listing services is a great way to help generate cases for a budding practice.

Courtroom Procedure

After getting your first case, opening a case file, and placing pertinent dates on your calendar, you will eventually go to court for your first time. Initially, courtroom procedure can be very confusing, because each judge, magistrate, and bailiff has different methods for handling cases. It is important to understand the nuances of each court and courtroom. The quickest way to gain familiarity with a court's procedures is to review that court's local rules. These rules are generally found on a court's website and are a valuable source of information that you should not ignore.

In addition to reviewing the local rules, one of the primary sources for discovering and becoming familiar with local courtroom procedures is the bailiff or case management specialist of the specific courtroom. Another excellent way to gain information is to speak to seasoned attorneys about their experiences in the specific courtroom. You may also consider attending a docket call, observing a trial, or serving as co-chair for a trial. As you begin to uncover the nuances of each courtroom, it is advisable that you keep notes of each courtroom's procedure, because you never know when you will be back.

Case Management

Once the cases start coming in, keeping them organized is critical. The two primary facets of a successful case management plan are filing and calendaring. Filing can simply consist of having folders in a filing cabinet, fully digitizing your case files, or a combination of the two. The primary considerations when implementing a filing system should be ease of use and access. To satisfy the first consideration, pick a method that you are comfortable using, whether that is using folders or scanning all case documents and using an iPad in your practice. Regardless of which method you choose, your case management system should allow easy access to pertinent information, including detailed contact information, case numbers, relevant court filings, court dates, and deadlines.

A calendaring system that keeps track of client interviews, court dates, and deadlines is just as important for a case management plan as the filing system. There

are a variety of options that can help manage your calendar. Some of the most commonly used calendaring programs are Microsoft Outlook and Google Calendar. There are instances in which both could be utilized. For example, if you are using an Android mobile device, you are required to create a Gmail account, and any dates placed on your phone will be reflected on the Google calendar. If you want to use Outlook for your calendaring and have that information reflected on your Android mobile device, there are synching programs available, such as Google Calendar Sync, which will automatically keep your calendars in sync. Having a case management system in place from the start of your practice will help you manage your cases successfully and will give you a competitive edge for years to come.

Practice Tips for the Law Firm Associate

After a long summer of conducting research, following partners to court and trying your best to not appear as scared as you truly were, you receive the good news! The law firm for which you clerked has offered you your first job as an attorney. You will soon come to find, as many of us do, that you know very little about what it means to be a practicing attorney, much less what it will take to survive in a law firm. Many of the practice tips applicable to solo practitioners apply to law firm associates as well. In addition to those practice tips, the following will aid you in your advancement in a law firm environment.

Ask Questions

Do not shy away from asking questions. With law firm clerkships dwindling, your first job with a law firm may be your first experience actually working in a law firm setting. All the partners in your firm have experienced exactly what you are going through and can offer advice on how they approached the issues you are experiencing and how they succeeded. With this in mind, you should endeavor to strike a balance between deference to your partners' experience and your independence. This is a hard line to walk and admittedly an issue many of us struggle with. Every firm is different and has different expectations on how the firm's associates should conduct themselves. It is advisable to err on the side of caution at first and get a feel for what your partners are looking for. Also, trust your instincts. If you are facing an issue you feel does not warrant tremendous oversight, you are probably correct.

Time Management

Your timing and punctuality are directly linked to your partnership's perception of your credibility and reliability. Write things down, place them on your calendar and do not overcommit. Ask your partners when they would like assignments completed and keep the attorneys updated on your progress. If a deadline becomes unworkable (which happens to us all), alert the assigning partner immediately.

Be Assertive

One of the most difficult lessons to learn is that you are just as capable of handling legal matters entrusted to your care as those attorneys who are 10 years your senior. The only difference between you and more experienced attorneys is exactly that—experience. Every attorney has his or her first deposition, first trial, and difficult client or opposing counsel. The only way you can move past being nervous and garner these experiences is to assert yourself in a case or issue. As you do, your partners and clients will come to rely on you and look to you for guidance. With this in mind, mentorship is important (as discussed below). Eventually, everyone needs to fly out of the nest, but you do not necessarily have to do so without a parachute. Your partners have a vested interest in your success. One of the most beneficial advantages firms offer is their institutional memory. Tap this resource. Your clients (and your nerves) will thank you.

Try Everything Once (and Sometimes Twice)

Coming out of law school, very few of us know with certainty exactly what subject matter of the law we wish to specialize in. Make your decision carefully, because even general practitioners find themselves gravitating to only a few practice areas (criminal defense, general civil litigation, and so forth).

Another advantage law firms have to offer is the diversity of their practice areas. Over your first few years of practice, team up with as many partners in as many areas of practice as you can. Domestic relations law may entice you while unemployment compensation law bores you to tears. Find the practice area (or areas) that excite you and stimulate your creativity and imagination. This cannot be accomplished unless you make an effort to try new things.

Find Mentors (Including One Who is not in Your Firm)

The practice of law (particularly among FBA Members) is a collegial one. Our successes and failures are intertwined, and the reputation of one attorney will inevitably (for good or bad) influence the reputation of another. It is this reality that requires us to nurture our younger attorneys in their development. In law firms, every partner and senior associate will arguably serve as your mentor, providing an example of how you should practice and how you can succeed in your firm. Yet, younger attorneys also need an outlet where they can let their hair down and detach from the formal partner/associate relationship. If you find yourself in a firm, ask if you have an assigned mentor. A majority of the time this will be the person with whom you can go to lunch, in whom you can confide, and to whom you can express your concerns. This person is also an excellent gauge for your reputation in the firm and a person who can honestly evaluate your progress.

Many firms offer fantastic environments for young attorneys, but the attorneys and partners in these firms can have a tendency (naturally) to think alike. Another way to set yourself apart and succeed in your practice is to demonstrate your resourcefulness and ability to

think outside of the box. Interact with other attorneys at different firms as well as solo practitioners. Membership in the FBA is a priceless tool to achieve this end. Make these people your mentors outside the firm. Exchange ideas and get a different perspective of the issues you are facing. These people will also be an invaluable source of referrals and guidance when you begin the transition from associate to partner.

Conclusion

We hope that these tips provide you some guidance in your path as a solo practitioner or new law firm associate. We also hope that these tips emphasize networking as an ever-present aspect of the legal practice. To those attorneys joining a firm or starting their own practice, we hope these suggestions will help you get started on the right foot. On behalf of the Federal Bar Association and Younger Lawyers Division, good luck! ■



Glen McMurry is an associate attorney at the law firm of Dungan & LeFevre Co. LPA in Troy, Ohio and is a 2007 graduate of the University of Dayton School of Law. His primary areas of practice are business and civil litigation. McMurry is the current president of the FBA's Dayton Chapter and is a member of the FBA Younger Lawyers Division's National Board of Directors. Adam Krumbolz graduated from the University of Dayton School of Law and was admitted to practice law in 2008. Upon being admitted, he hung his own shingle in Dayton, Ohio, as the Law Office of Adam H. Krumbolz LLC. Krumbolz is a member of the FBA's Dayton Chapter and practices primarily in the areas of juvenile, domestic relations, criminal, and consumer protection law.



Meet a Board Member



Angela Sheffler Abreu

Angela Sheffler Abreu currently serves as a member-at-large on the National Board of Directors for the Federal Bar Association's Younger Lawyers Division. Abreu is an associate with Forman Holt Eliades Ravin & Youngman LLC in Paramus, N. J. She represents creditors, debtors, and trustees in bankruptcy and the representation of creditors in loan workouts, assists clients with all aspects of claim prosecution and protection in Chapter 7, 12, 11, and 13 proceedings, and has litigated a variety of actions in state and federal courts to enforce liens, foreclose on mortgages, and collect debt.

Prior to working at Forman Holt, Abreu received her B.S. from Saint Vincent College in 2000 and her J.D. from Duquesne University School of Law in 2003. During law school, Abreu worked as a law clerk with the Office of the Chapter 13 Trustee in Pittsburgh, Pa. After graduation, she worked in the Insolvency and Creditor's Rights practice group at Tucker Arensberg P.C. in Pittsburgh, Pa., until her relocation to New Jersey in May 2007, where she worked in the Bankruptcy and Restructuring practice group at McCarter & English LLP

before moving to Forman Holt in 2011.

Abreu is actively involved not only in the Federal Bar Association (where she is the FBA Bankruptcy Section at-large board member, but also the New Jersey Bar Association, the International Women's Insolvency & Restructuring Confederation (IWIRC), and the American Bar Association (where she served as the ABA Young Lawyers Division bankruptcy vice chair from 2009-2011 and the ABA Young Lawyers Division Lawyer Assistance Programs Commission Liaison from 2010-2012).

Abreu is an avid long-distance runner and a member of the New York Road Runners Association. She has completed five marathons, including the ING New York City Marathon, and numerous half marathons. Abreu is a strong supporter of animal rights and welfare. She has been a member of the ASPCA and was a board member of the Beaver County Humane Society in Beaver, Pa. Abreu resides in Cranford, N.J., with her husband Nicholas, their nearly two-year-old daughter, Chalina, rescue dog Oscar, and cat Sundance.

Save the Date!

1 Feb. 1, 2013
Federal Career Service Division
Public Service Career Fair
Fairfax, VA

2 March 15, 2013
Article Submission
Deadline for the next
issue of *Perspectives*

3 April 4-6, 2013
Midyear Meeting
Arlington, VA

4 April 4-5, 2013
Thurgood A. Marshall Memorial Moot
Court Competiton
Washington, D.C.

5 May 28, 2013
Younger Lawyers Division Supreme
Court Admissions Ceremony
Washington, D.C.

For more information on these and other FBA and Younger Lawyers Division events, please visit www.fedbar.org/Calendar.

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