

TAXATION

CALIFORNIA
LAWYERS
ASSOCIATION



MENTORSHIP PROGRAM OF THE TAXATION SECTION

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INTRODUCTION

Transitioning from the study of tax to the practice of tax can be a challenge for young tax practitioners. Since the first few years of practice are crucial to success, the Taxation Section Mentorship Program Committee created the Tax Mentorship Program to connect experienced tax practitioners with new practitioners, and to build a forum for discussion relating to the field of taxation. Through the program, Mentees are able to gain support and guidance as they embark on their professional careers or return to practice after an extended absence, and Mentors have the opportunity to support the tax profession and help shape its future by coaching Mentees and sharing their experiences.

Participation in the Tax Mentorship Program is voluntary and does not establish an attorney-client or accountant-client relationship. The Mentorship Program is not a recruiting tool, nor is it to be used to establish “of counsel” relationships. The Mentorship Program is a source of camaraderie, advice, and general guidance, as there are no right or wrong questions or answers. The mentorship relationship creates an opportunity for the Mentee to learn from the ideas and experiences of the Mentor.

Although this program is of great benefit to the Mentee, Mentors also gain from the partnership. There is a sense of self-satisfaction from assisting others and the opportunity to learn from issues facing young tax practitioners.. There is a devotion of time expected from the Mentee and the Mentor that is crucial to the success of this program, as that is only possible with participation and commitment from both.

We hope that through this program you are able to share experiences, learn from each other, make new connections and have someone for not only guidance, but also support. This manual contains all you need to know regarding how to approach becoming a Mentor or a Mentee. Any questions or concerns not covered in the manual can be addressed by contacting the Tax Mentorship Program Committee at taxation@calawyers.org.



GOAL

Our goal is to match experienced tax practitioners with newly licensed attorneys, certified public accountants, enrolled agents, students or those who are returning to practice after an extended absence, and to create a forum for discussion of issues involving the field of taxation. The purpose of this program is to promote new practitioners to develop their practical skills, to encourage the use of best practices and to increase overall knowledge in the area of tax. By the creation of this relationship between inexperienced and experienced practitioners, core values that are critical to the practice of tax can be passed down to the next generation.

Some specific goals of the Tax Mentorship Program are as follows:

- Pair new tax practitioners with experienced tax practitioners for assistance in professionalism and ethics.
- The promotion of collegial relationships - a place for tax practitioners to be introduced to networking opportunities.
- Train practitioners on specific policies that may not have been learned in other traditional schooling.
- The sharpening of skills needed to be a competitive tax practitioner in today's world of taxation.
- Involvement and inclusion of mentee in organized networking activities.
- Encouragement to use the highest ideals and best practices at all times.

THE MENTORSHIP RELATIONSHIP

The mentoring relationship is a forum for discussing general issues related to the field of taxation and a career in tax. Participants must be careful not to reveal client confidences. Mentors are not expected to give specific legal or accounting advice to Mentees on their cases and Mentees are not expected to work for the Mentor on any of their cases.

The mentorship relationship should allow Mentees to ask their Mentors questions, confidentially, regarding issues such as:

- General legal or accounting questions or general advice.
- Questions about procedures in certain courts, before the IRS and state taxing authorities.
- Ethical issues related to the practice of taxation.
- Advice regarding client management.

- Questions about billing clients and managing a tax practice.
- General career questions.
- Work-life balance.

A Mentor should provide the Mentee with:

- Encouragement, support, and affirmation.
- Opportunities to explore new ideas, perspectives, and alternatives.
- Networking opportunities.
- Other support as warranted by the mentorship relationship.

Mentors and Mentees are mutually responsible for building an effective mentorship relationship. The mentorship relationship can be terminated by either party at any time, without reason, by informing the Tax Mentorship Program Committee.

MENTOR GUIDELINES

Any tax practitioner with six or more years of practical tax experience may serve as a Mentor. Mentors are expected to provide Mentees with advice and guidance on an informal basis. As outlined below, Mentees must initiate a meeting with their Mentors within the first month of the match to help get the mentorship relationship started quickly..

The mentorship relationship should be flexible enough to meet both the needs of Mentors and Mentees. While the growth of the relationship relies upon the mutual effort of both Mentor and Mentee, the Mentor plays a key role in promoting the growth of the mentorship relationship.

Mentoring duties include listening to the Mentee's concerns and exchanging ideas. Mentors are supportive, but their role does not include answering specific legal questions or performing legal research

for the Mentee. While there is a sharing of experiences and lessons, Mentors are reminded that it is unethical to share attorney-client information. The mentorship relationship is not an associate recruitment opportunity, nor should the Mentor ask the Mentee to perform legal services for him/her during the mentorship relationship.

MENTEE GUIDELINES

Any tax practitioner or student with less than six years of practical tax experience may apply to be mentored under the Tax Mentorship Program. The mentorship relationship requires a commitment from both Mentor and Mentee. Mentees must respect their Mentor's schedule and attend meetings on time. Mentees should not rely on Mentors to seek specific legal advice or ask their Mentors to offer professional services to their clients. Mentees must maintain the confidentiality of their clients. The mentorship relationship is not an appropriate forum to seek employment from the Mentor's firm and is strongly discouraged.

POLICIES

There are few formal requirements for participation in the Mentorship Program. Outside of the below requirements, the mentorship relationship should develop as Mentor and Mentee see fit.

1. Mentors must make at least a six-month commitment to participate in the program. They may, however, continue as a Mentor beyond those six months, upon mutual agreement of both parties.
2. Mentors must meet with their Mentees at least once, within the first month after they are matched. The Mentor must initiate the first meeting; thereafter, either Mentor or Mentee can initiate meetings. Meetings may take place in person, telephonically or by video conference.
3. Following the initial meeting, Mentors must meet with their Mentees, at least once a month during the six-month period. Of course, they are free to meet more frequently if they choose.
4. The mentorship relationship can be terminated by either party at any time by informing the Mentorship Program Committee. There is no requirement that any reasons be given to support the termination.
5. Should a mentorship relationship be terminated within the six-month period, the Mentor and Mentee can ask to be reassigned.

6. Once a Mentee has participated in the Mentorship Program for the full six-month period, the Mentee becomes ineligible to be matched again with the same Mentor unless special approval is received from the Tax Mentorship Program Committee.

TIPS

What Might You Do as a Mentor to a New Tax Practitioner

First:

- a. Contact them to introduce yourself and if possible, arrange to meet for coffee or lunch, or at an upcoming bar meeting or conference. If unable to meet in person, arrange a video conference so you can see each other.
- b. Get information about their background, interests, experiences so far, what they hope to gain from mentoring, career plans, etc.

Some mentoring ideas, listed in no particular order:

1. Get to know the person you will be mentoring – talk to them, look at their LinkedIn page and firm website. Ask questions.
2. Tell them about yourself and what you do and how you built your career. How do you continue to build your practice, career goals, etc.
3. Share your activities with them as appropriate. For example,
 - Can they visit your office and see how you are set up and how you organize your day?
 - Invite them to a professional conference, bar luncheon, etc.
4. Explain the practice of taxation to them as desired/needed by the mentee.
 - What are good sources of leads for a tax practitioner?
 - How to keep up to date.



5. Talk to them about their short-term and long-term goals for their careers. Help them to articulate and shape these better if needed. Ask them questions about how they expect to meet those goals. Ask them what their goals are for finding clients and building or expanding their areas of expertise. Assist them if they seem unsure in these areas or seem to need more work in developing realistic/actionable goals and timelines.
6. Help them to develop networks based on their interests and needs; offer them suggestions.
7. Listen to them!

What Might You Do as a **Mentee** to get the most out of the mentoring experience:

- 1) If you do not hear from your Mentor within a week of your notification of the match, send them an email and introduce yourself.
- 2) Share your LinkedIn profile and any firm website about yourself.
- 3) Be willing to share information about yourself – your personal and law background, interests, experiences so far, what you hope to gain from mentoring, career plans, etc.
- 4) Get to know your Mentor. Look at their website and social media. Ask questions.
- 5) Encourage regular contact, such as a phone call at a set day of the week and time. Be mindful of your Mentor's schedule.
- 6) Be willing to meet in person even if it might involve a short drive or see if there is a conference you might both be attending. Consider visiting your Mentor at their office at least once.
- 7) Ask how your mentor built their practice and expertise. What do they enjoy most and least? How might they have changed their practice approach or focus in recent years. How do they stay up to date and connected with peers?
- 8) Take notes.
- 9) Jot down questions as you have them, so you can ask several at once, such as during your regular check-in calls or meetings.
- 10) Make the time to enable the mentoring experience to work.

Additional conversation starters are provided online at the Mentorship Resources page found at XXXX.



FAQs

Do Mentors get any specific training?

No specific training is required. However, the Tax Mentorship Program Committee is willing to provide any additional guidance that may be requested on how to serve as a Mentor or Mentee.

Can I choose my own Mentor?

Mentor/Mentee matching is done at the discretion of the Tax Mentorship Program Committee. However, specific requests may be taken into consideration when making matches.

Can a Mentor have more than one Mentee at a time?

In order to foster the mentorship relationship there is a time commitment expected of the Mentor. It is preferred that there is only one Mentor per Mentee assignment. However, a Mentor may have more than one Mentee if the Mentor is willing to accept more than one Mentee and to expend the time necessary to meet the requirements of the program.

Does a new attorney have to be sworn in before beginning the mentor program?

No. The Tax Mentorship Program is available to any member of the California Lawyers Association Taxation Section. Membership of the Taxation Section is open to attorneys licensed in other states, students enrolled in tax or accounting courses, Certified Public Accountants, Enrolled Agents and tax return preparers.

Although I am an attorney licensed in California, I live and work in another state. May I still participate in the mentoring program?

Yes. So long as you are a member of the California Lawyers Association Taxation Section, you may participate in the Tax Mentoring Program.

May the necessary six or more years of legal experience for Mentors come from another jurisdiction outside of California before his/her ability to practice in California?

Yes. Practice in California is not required to participate in the Tax Mentoring Program. So long the potential Mentor has six or more years of practical tax experience and is a member of the Taxation Section of the California Lawyers Association, they may be eligible to participate in the program.

Who should I contact if I have any further questions?

Please contact the Tax Mentoring Program Committee at taxation@calawyers.org.

