

## *Are There Lateral Opportunities for a Non-equity Tax Partner without Portable Business?*

**Question:** I am a Non-Equity Tax Partner at a large law firm and am considering a lateral law firm move, however I do not have any portable business. Will there be viable [lateral opportunities](#) for someone like me?

**Answer:** The answer to this question depends on a number of factors, including your area(s) of tax expertise, geographic regions of interest and current market trends in those regions.

**Interested in these kinds of jobs? [Click here to find Tax jobs.](#)**

We are [seeing significant demand for senior level tax attorneys](#), at the equity and non-equity level, throughout just about every region of the US. However, firms differ in terms of what type of specialized tax experience they are seeking and why they are seeking that experience. For example, you may find that some firms are seeking transactional tax specialists and do not require portable business because their tax work comes directly from the firm's corporate group. In that case, while portable business would be a bonus, the firm is most concerned to find someone with the tax expertise needed to service existing work. In other cases, however, a firm may generally be looking to strengthen its tax practice by adding partner level talent to bring in new clients. In such cases, firms will typically want to see a sizeable book of business.

As a rule, the more specialized your practice the more likely it is you will be able to make a strong lateral move without portable business. This is simply because there will be fewer people out there with the requisite experience. Thus, if you are a multi-jurisdictional tax expert or a transfer tax specialist, you will likely have more opportunities to make a [partner level move](#) without business than would a tax controversy attorney.

All of this depends, of course, on market trends. The transfer pricing expert won't be able to make [a lateral move](#), no matter how much of an expert he is, if there is no demand for transfer tax expertise; however, he will be in great shape when market conditions favor his practice area. Market trends are always evolving and, thus, it is often a matter of staying attuned to and taking advantage of changing trends. Keep in mind that market trends and practice area demand are not geographically universal - they vary from region to region and state to state. Candidates without [portable business](#) can often take advantage of favorable market conditions in other regions where they have personal or professional ties, or where they would simply consider relocating to under the right circumstances.

Finally, if you have an interest in developing your own client base at a [new firm](#), there are always additional things you can do to enhance your candidacy. [Consider preparing a business plan which outlines any prospective clients you might be able to bring to the firm and which presents ideas for developing new business and conducting outreach.](#)

**Interested in these kinds of jobs? [Click here to find Tax jobs.](#)**

**[Click Here to Let Us Answer Your Legal Career Question](#)**