

CONGRESSIONAL BUDGET JUSTIFICATION

FISCAL YEAR 2021



Submitted February 10, 2020



STATEMENT OF CHIEF JUDGE MAURICE B. FOLEY

Committees on Appropriations Subcommittees on Financial Services and General Government United States House of Representatives and United States Senate

Madam Chairwoman, Messrs. Chairmen, Ranking Members, and Members of the Committees:

Thank you for the opportunity to present the United States Tax Court's Fiscal Year 2021 Congressional Budget Justification. The United States Tax Court is established under Article I of the United States Constitution as the primary judicial forum in which taxpayers may dispute, without first paying the tax, a deficiency determined by the Internal Revenue Service. The Court also provides taxpayers a forum to dispute collection actions and other Federal tax matters. Judges hold trial sessions in 74 cities around the country in compliance with the statutory requirement that taxpayers be provided the opportunity to appear before the Court with minimal inconvenience and expense.

The Court's Fiscal Year 2021 budget request is \$59,250,000, an 11.8 percent increase from the Fiscal Year 2020 enacted appropriation. The Court's budget request details total obligations, reduced by anticipated offsetting fee fund collections. As such, the Fiscal Year 2021 total obligations of \$60,540,000 reflect a modest increase of 5.4 percent.

The Court anticipates using \$4.4 million from accumulated offsetting fee fund collections in Fiscal Year 2020. For Fiscal Year 2021, available offsetting fee fund collections are anticipated to be \$1.3 million, reflecting a \$3.1 million decrease in other sources of available funds to offset total obligations. Further, the Court anticipates total obligations to increase by \$3.1 million in Fiscal Year 2021 from Fiscal Year 2020 planned. Approximately one-third of the increase results from an increase in rents assessed by the General Services Administration. The General Services Administration assessed rents increased by 9.3 percent overall, with double-digit increases in six locations, one of which increased by 31 percent.

The Court is transitioning to more efficient and cost effective strategies for case management, financial management, and information technology. The Court expects to deploy the new electronic filing and case management system in the summer of 2020. In July 2020, the Court will transition to the Department of Treasury's Administrative Resource Center Federal shared services for financial management, procurement, and travel services. The Court also expects to adopt shared service strategies for cybersecurity and voice and data services.

Thank you for your continued support of the United States Tax Court.



Maurice B. Foley, Chief Judge

February 10, 2020

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Overview of the Court

Mission

The mission of the United States Tax Court is to provide a national forum for the expeditious resolution of disputes between taxpayers and the Internal Revenue Service that allows for careful consideration of the merits of each case and ensures a uniform interpretation of the Internal Revenue Code. The Court is committed to providing taxpayers, most of whom are self-represented, with a convenient place of trial and, when their disputes involve relatively small amounts of tax, simplified procedures.

Historical Overview

In the Revenue Act of 1924, Congress established the Board of Tax Appeals (Board) as an independent agency in the Executive Branch to permit taxpayers to challenge determinations made by the Internal Revenue Service (IRS) of their tax liabilities before payment.¹ In 1942, Congress changed the name of the Board to the “Tax Court of the United States”, but the Tax Court of the United States remained an independent agency in the Executive Branch.² In the Tax Reform Act of 1969, the Tax Court of the United States was reconstituted as the United States Tax Court (Tax Court or Court).³

Section 7441 of Title 26 of the United States Code provides that:

There is hereby established, under article I of the Constitution of the United States, a court of record to be known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of the Tax Court. The Tax Court is not an agency of, and shall be independent of, the executive branch of the Government.

The Tax Court is a court of law exercising judicial power independent of the Executive and Legislative Branches.⁴ The Tax Court is one of the courts in which taxpayers can bring suit to contest IRS determinations, and it is the primary court in which taxpayers can do so without prepaying any portion of the disputed taxes.⁵ The Tax Court has national jurisdiction and conducts trial sessions at its main courthouse in Washington, D.C., and in 73 other cities throughout the United States.⁶

¹ Revenue Act of 1924, ch. 234, sec. 900(a), (k), 43 Stat. 336. Before 1924 taxpayers who wished to contest a determination made by the Bureau of Internal Revenue (now the IRS) were required to pay the tax assessed and then file suit against the Federal Government for a refund. See *Flora v. United States*, 362 U.S. 145, 151-152 (1960).

² Revenue Act of 1942, ch. 619, sec. 504(a), 56 Stat. 957.

³ Pub. L. No. 91-172, 83 Stat. 730.

⁴ *Freytag v. Commissioner*, 501 U.S. 868, 890-891 (1991).

⁵ The other federal courts with jurisdiction over tax disputes are the United States Court of Federal Claims, United States district courts, and United States bankruptcy courts.

⁶ See [Cities Where the Tax Court Holds Trial Sessions](#) below.

Budget Request

The Court's FY 2021 budget request is \$59,250,000, an 11.8 percent increase from the FY 2020 enacted appropriation amount of \$53,000,000. The Court's budget request details total obligations, reduced by anticipated offsetting fee fund collections. As such, the FY 2021 total obligations of \$60,540,000 reflect a modest increase of 5.4 percent from the FY 2020 total obligations of \$57,420,000.

Multi-Year Appropriation Authority

The Court's FY 2021 request includes multi-year appropriation authority of \$1,000,000 to facilitate more effective and efficient planning, budgeting, and use of funds.

The \$1,000,000 in multi-year appropriation authority for FY 2021 allows the Court to continue meeting modernization demands in the ever-changing technology landscape, including cybersecurity requirements. If an unexpected emergency situation or uncertainty in appropriation funding confronts the Court, multi-year funding allows for the continuity of some or all operations, including several weeks of trial sessions and maintenance of information systems. Additionally, rather than requesting specific appropriation funding for uncertain courtroom space relocations and build-outs mandated by the General Services Administration, the Court can absorb such costs.

The Court's appropriations for FY 2019 and FY 2020 included multi-year appropriation authority of \$1,000,000. In FY 2019, the Court was able to use multi-year funding for services related to the electronic filing and case management system and adoption of financial management Federal shared services. Multi-year funding permitted work on these important projects to continue efficiently through the periods of continuing resolutions in FY 2020.

Appropriation Language: Salaries and Expenses

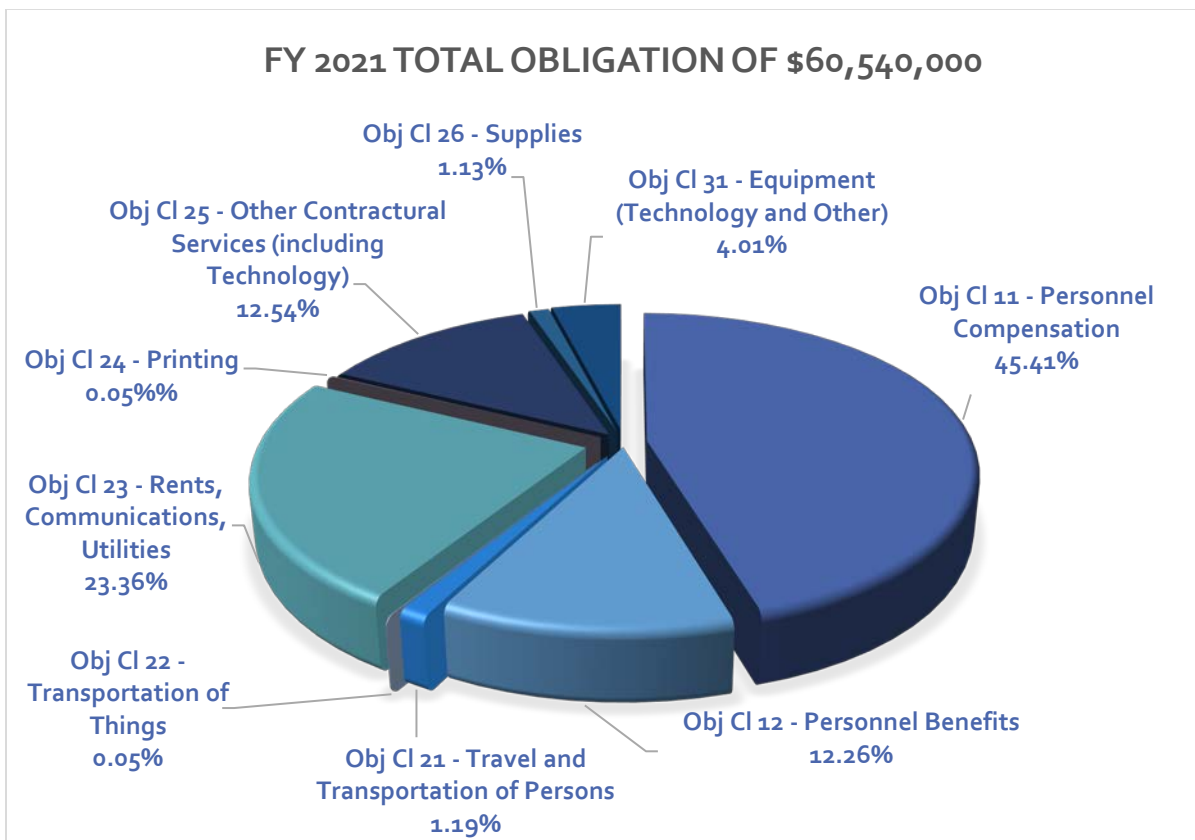
For necessary expenses, including contract reporting and other services as authorized by 5 U.S.C. sec. 3109, [\$53,000,000] \$59,250,000, of which \$1,000,000 shall remain available until expended; of which not to exceed \$3,000 is authorized for official reception and representation expenses: Provided, That the amount made available under 26 U.S.C. section 7475 shall be transferred and added to any amounts available under 26 U.S.C. section 7473, to remain available until expended, for the operation and maintenance of the United States Tax Court: Provided further, That travel expenses of the judges shall be paid upon the written certificate of the judge.

Budget Request Tables

RESOURCE REQUIREMENTS

	FY 2019 ENACTED	FY 2020 PLANNED	FY 2021 REQUEST
TOTAL OBLIGATIONS	\$52,057,234	\$57,420,000	\$60,540,000
Offsetting Fee Collections Fund Used	\$(558,761)	\$(4,419,500)	\$(1,289,500)
Practice Fee Fund Used	\$(452)	\$(500)	\$(500)
Multi-year Funding From Prior Year Used	\$-0-	\$-0-	\$-0-
Multi-year Funding Carried Forward	\$-0-	\$-0-	\$-0-
Unobligated, Expired Funds	\$16,979	\$-0-	\$-0-
AVAILABLE APPROPRIATION	\$51,515,000	\$53,000,000	\$59,250,000

ALLOCATION OF TOTAL OBLIGATION



PROGRAM SUMMARY BY OBJECT CLASSIFICATION

(Dollars in Thousands)

23-0100-0-1-752 DIRECT OBLIGATIONS	FY 2019 ENACTED	FY 2020 PLANNED	FY 2021 REQUEST
11 Personnel Compensation	\$24,243	\$27,225	\$27,490
12 Personnel Benefits	\$6,401	\$7,135	\$7,422
21 Travel and Transportation of Persons	\$659	\$700	\$720
22 Transportation of Things	\$27	\$74	\$31
23 Rents, Communications, and Utilities	\$9,964	\$10,467	\$14,144
24 Printing and Reproduction	\$31	\$32	\$28
25 Other Contractual Services	\$6,626	\$7,583	\$7,594
26 Supplies and Materials	\$628	\$761	\$684
31 Equipment	\$3,478	\$3,443	\$2,427
99.9 TOTAL NEW OBLIGATIONS	\$52,057	\$57,420	\$60,540
Offsetting Fee Collections Fund Used	\$(559)	\$(4,420)	\$(1,290)
Practice Fee Fund Used	\$-0-	\$-0-	\$-0-
Multi-year Funding From Prior Year Used	\$-0-	\$-0-	\$-0-
Multi-year Funding Carried Forward	\$-0-	\$-0-	\$-0-
Unobligated, Expired Funds	\$17	\$-0-	\$-0-
Lapsed Funds Obligated	\$-0-	\$-0-	\$-0-
APPROPRIATION REQUEST	\$51,515	\$53,000	\$59,250

FISCAL YEAR 2021 BUDGET HIGHLIGHTS: CHANGES TO BASE

FY 2020 APPROPRIATION ENACTED	\$53,000,000
<i>Plus: Offsetting Fee Collections Fund Used</i>	\$4,419,500
<i>Plus: Practice Fee Fund Used</i>	\$500
FY 2020 TOTAL OBLIGATIONS	\$57,420,000
Personnel Compensation and Personnel Benefits (Obj. Cl. 11 and 12)	
<i>Judicial Salaries and Benefits</i>	\$327,905
<i>Tax Court Judges' Survivors Annuity Fund</i>	\$(130,000)
<i>Staff Salaries and Benefits</i>	\$356,664
<i>Transit Subsidy</i>	\$(3,480)
Travel and Transportation of Persons (Obj. Cl. 21)	\$20,000
Transportation of Things (Obj. Cl. 22)	\$(43,398)
Rents, Communications, and Utilities (Obj. Cl. 23)	
<i>GSA Rents</i>	\$895,949
<i>Equipment Rents and Leases</i>	\$-0-
<i>Communications, Utilities, and Miscellaneous Charges</i>	\$2,781,645
Printing and Reproduction (Obj. Cl. 24)	\$(3,200)
Other Contractual Services (Obj. Cl. 25)	
<i>United States Marshals Service</i>	\$87,453
<i>Federal Protective Service</i>	\$5,000
<i>Advisory and Assistance Services (Non-Technology)</i>	\$(24,936)
<i>Advisory and Assistance Services (Technology)</i>	\$469,494
<i>Other Services from Non-Federal Sources</i>	\$-0-
<i>Other Goods and Services from Federal Sources</i>	\$455,844
<i>General Services Administration Services</i>	\$-0-
<i>Operation and Maintenance of Facilities</i>	\$(5,000)
<i>Operation and Maintenance of Technology Services</i>	\$(976,291)
Supplies and Materials (Obj. Cl. 26)	\$(77,101)
Equipment (Technology and Other) (Obj. Cl. 31)	\$(1,016,548)
FY 2021 TOTAL OBLIGATIONS	\$60,540,000
<i>Less: Offsetting Fee Collections Fund Used</i>	\$(1,289,500)
<i>Less: Practice Fee Fund Used</i>	\$(500)
FY 2021 APPROPRIATION REQUEST	\$59,250,000

STAFFING LEVELS – FULL TIME EQUIVALENTS

23-0100-0-1-752	FY 2019 ACTUAL	FY 2020 PLANNED	FY 2021 PROJECTED
Judges (active and senior presidentially appointed)	38	39	40
Special Trial Judges	5	4	4
Employees	166	175	183
TOTAL FULL TIME EQUIVALENTS	209*	218	227

*The total FTEs reported through OMB Max was 197. The 197 reported to OMB on November 7, 2019 incorrectly reduced FTEs as a result of the furlough caused by the lapse in appropriation funding.

Budget Adjustments and Explanation

(For the Budget Adjustments and Explanation section, amounts are rounded.)

Personnel Compensation and Benefits (Object Classifications 11 and 12)

The Court's FY 2021 budget request includes \$34.9 million for salaries and benefits (\$27.5 million for salaries and \$7.4 million for benefits), an increase of \$551,000 from FY 2020 planned.

Judicial Officers

The Court's FY 2021 budget request includes \$11.1 million for salaries and general benefits for judicial officers, an increase of \$328,000 from FY 2020 planned.

The Court's FY 2021 budget request includes a total of 40 presidentially appointed judges (19 active, 10 senior judges on recall, and 11 senior judges not on recall) and 4 special trial judges, reflecting an increase of 1 judge from the Court's FY 2020 planned. The Court's FY 2021 request also reflects the 2.6% increase to salaries and benefits effective in CY 2020.

The Tax Court is composed of 19 judges who are appointed to 15-year terms by the President with the advice and consent of the Senate.⁷ Tax Court judges are paid at the same rate and in the same installments as judges of the district courts of the United States. A judge who is eligible to retire and who elects to receive retired pay is subject to recall by the Chief Judge to serve as a senior judge. The period a retired judge can be called upon to perform judicial duties cannot, however, in the aggregate, exceed 90 calendar days in any one calendar year without that judge's consent. Senior judges receive pay at the same rate as active Tax Court judges.

The Court's FY 2021 budget request assumes a full complement of the statutory 19 presidentially appointed judges. As of the date of submission, the Tax Court has 4 judicial vacancies, for which the President has made 3 nominations. The Court's FY 2021 request anticipates that 3 of the judicial vacancies are filled mid-FY 2020 and the remaining judicial vacancy is filled in late FY 2020.

Tax Court Judges' Survivors Annuity Fund

The Court estimates, consistent with an actuarial assessment, that it will contribute approximately \$170,000 to the Tax Court Judges' Survivors Annuity Fund (JSAF) in FY 2021, reflecting a decrease of \$130,000 from the FY 2020 planned contribution. The Court's actual contribution in FY 2019 to JSAF was approximately \$161,500.

At the time of this submission, there are 23 judges participating in JSAF, with 4 surviving spouses and 2 dependent children receiving survivorship annuity payments. Although the overall number of

⁷ 26 U.S.C. sec. 7443. See [List of Judges](#) below.

participants and recipients remains unchanged, the composition of the individuals has changed, resulting in a decrease in the actuarial assessment.

Congress established the JSAF to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges. Participating judges pay 3.5 percent of their salaries or retired pay into the fund. Additional payments to offset JSAF unfunded liabilities are provided from the Court's annual appropriation.

Court Personnel

The Court's FY 2021 budget request includes \$23.5 million for staff salaries and general benefits, an increase of \$357,000 from FY 2020 planned. The increase is primarily attributable to staff positions for the new presidentially appointed judges and new operational staff.

The FY 2021 request includes a full year of compensation and benefits for the additional staff for the 4 new presidentially appointed judges and the new operational staff hired in FY 2020. The Court's FY 2021 request also reflects the 2.6% raise and the 0.5% locality raise effective in CY 2020.

The Court anticipates hiring staff for 3 of the new judges in mid-FY 2020 and staff for 1 new judge at the beginning of FY 2021 (1 chambers administrator and 2 law clerks for each new judge).

Following a 2018 assessment of the Court's operations by MITRE Corporation, the Court reorganized its operational staff to improve effectiveness and efficiency, fully align staff with operational support functions, and enhance strategic planning. The reorganization involved the elimination of certain positions and the creation of four new positions. The Court created the position of Public Affairs Counsel to improve the sharing and delivery of information and facilitate the participation by judges and senior staff in public outreach and education programs. The Court created the position of Deputy Clerk, Case Services Officer to oversee development and implementation of the new electronic filing and case management system (EF-CMS) and to oversee the case services operations of the Court. In FY 2019 the Court hired a Deputy Clerk, Chief Information Officer to oversee the Court's information technology, management of data, and cybersecurity. In FY 2020, the Court plans to hire a Deputy Clerk, Administrative Services Officer to manage facilities, finance, inventory and records, and procurement to enhance resource planning and utilization consistent with Tax Court policies and procedures. To fulfill the reorganization, the Court anticipates hiring 5 additional operational staff for new positions in FY 2020, with no new operational staff positions in FY 2021.

Transit Subsidy

The requested amount also includes \$146,000 for commuting assistance transit benefits to Court employees, as authorized by law, a decrease of \$3,000 from FY 2020 planned.

Travel and Transportation (Object Classifications 21 and 22)

The Court's FY 2021 budget request includes \$720,000 for travel, an increase of \$20,000 from FY 2020 planned, and \$31,000 for the transportation of things, a decrease of \$43,000 from FY 2020 planned.

By statute, the times and places of Tax Court sessions must provide taxpayers an opportunity to appear before the Court with as little inconvenience and expense as practicable. Tax Court judges, accompanied by trial clerks and equipment, currently travel to 73 cities where the Court holds trial sessions. The Court attempts to minimize travel costs by calendaring a large number of cases per trial session. Over the last several years, most active judges were assigned from 7 to 10 trial sessions per year. During FY 2021, the Court anticipates conducting approximately 165 weeks of regularly scheduled trial sessions. In addition to regularly scheduled trial sessions, the Court expects to hold approximately 50 special trial sessions for cases requiring lengthy trials.

The Court's increase in travel for FY 2021 includes travel costs for a judicial conference of \$45,000 (i.e., travel and accommodation for approximately 50 judicial officers and senior staff). The Court last held a judicial conference in 2018. The 2018 judicial conference included persons admitted to practice before the Tax Court and other persons active in the legal profession. The anticipated travel costs for the FY 2021 judicial conference are offset slightly by a decrease in overall travel from FY 2020 planned. The FY 2020 planned travel was higher due to the postponement of trial sessions during the FY 2019 lapse in government funding that were added to the FY 2020 trial session calendar.

The FY 2021 decrease in the transportation of things is primarily attributable to the cessation of shipping paper case files for all active cases to and from trial sessions in the 73 cities outside of Washington, D.C. The anticipated decrease in shipping is a benefit from deployment of the new EF-CMS.

Rents, Communications, and Utilities (Object Classification 23)

The Court's FY 2021 budget request includes \$14.1 million for rents, communications, and utilities, an increase of \$3.7 million from FY 2020 planned.

General Services Administration Rents

The Court's FY 2021 budget request includes \$10.6 million to the General Services Administration (GSA) for rent, an increase of \$895,000 from FY 2020 planned. GSA rents increased overall by 9.26% from FY 2020 planned. Significant increases in GSA rents occurred in six locations: Denver, Colorado increased by 31%; Milwaukee, Wisconsin increased by 19%; Dallas, Texas increased by 17%; Washington, D.C. increased by 13%; Reno, Nevada increased by 12%; and Oklahoma City, Oklahoma increased by 12%.

The Tax Court currently borrows courtroom space in 37 cities and leases space in 37 cities, including the Washington, D.C. courthouse. The rents the Court must pay to GSA for courtroom and chambers space are determined by GSA without negotiation. Historically, due to the large number of cases for which

petitioners request trial in Los Angeles and New York City, the Court maintains two courtrooms and chambers in each of those cities.

The United States Marshals Service (USMS), which is statutorily obligated to provide security for the Tax Court, requests that the Court, to the extent possible, borrow space only in Federal courthouses or in Federal buildings where court facilities are established and in which the USMS already has a presence. The Court appreciates the willingness of other Federal courts to allow the Court to borrow courtroom space, when there is availability. The Court reciprocates whenever possible by allowing other Federal courts to borrow the Court's leased spaces.

Communications, Utilities, and Miscellaneous Charges

The Court's FY 2021 budget request includes \$3.5 million for communications, utilities, and miscellaneous charges, reflecting an increase of \$2.8 million from FY 2020 planned.

Expenditures for leasing information technology equipment and for information technology services for data, voice, and wireless communication services constitute \$3.39 million of the \$3.5 million request. The increase of \$2.8 million is primarily attributable to the Court's new approach to information technology. See [Information Technology Strategy](#) below.

The FY 2021 request assumes no postage rate increases and, after deployment of the new EF-CMS, the service of fewer documents by paper.

Printing and Reproduction (Object Classification 24)

The Court's FY 2021 budget request includes \$28,000 for printing and reproduction costs, reflecting a decrease of \$3,000 from FY 2020 planned. The Court anticipates a reduction in the need to print forms as the new EF-CMS user-friendly platform will accommodate the electronic submission of petitions and other case filings.

Other Contractual Services (Object Classification 25)

The Court's FY 2021 budget request includes \$7.59 million for other contractual services, including security services and equipment, technology services and equipment, and courthouse renovations, reflecting an increase of \$12,000 from FY 2020 planned.

United States Marshals Service

The Court's FY 2021 budget request includes \$2.7 million for reimbursement to the United States Marshals Service (USMS), reflecting an increase of \$87,000 from FY 2020 planned.

The Court became a protectee of the USMS in 2008 and is obligated by law to reimburse the USMS for security services. The requested amount will provide reimbursement to the USMS for the salaries and

benefits of security officers assigned to the Tax Court, and for security equipment and services at the Court's Washington, D.C. courthouse and in the additional 73 locations where trials are conducted.

The FY 2019 actual reimbursements to the USMS were lower than a typical year as a result of the lapse in appropriation funding. The security officers at the D.C. courthouse worked a weekend schedule for approximately one month and there were 17 trial sessions cancelled during the lapse in appropriation funding, thus decreasing the guard-hire hours. The FY 2020 planned reimbursements are more representative of a typical year's reimbursements.

Federal Protective Service

The Court's FY 2021 budget request includes \$675,000 to the Federal Protective Service (FPS) for its services, reflecting an increase of \$5,000 from FY 2020 planned. The Court is obligated to pay FPS for a share of the security services that it provides in Federal buildings where the Court leases space around the country to conduct trial sessions and fulfill the Court's mission.

Advisory and Assistance Services (Non-Technology)

The Court's FY 2021 budget request includes \$46,000 for advisory and assistance services (non-technology), reflecting a decrease of \$25,000 from FY 2020 planned. These services include expenditures such as loose-leaf filing services, shredding services, the annual Judicial Survivors' Annuity Fund actuarial report, and training from non-Federal sources. The decrease is attributable to the Court's biennial nonattorney examination, which will not be held in FY 2021.

Advisory and Assistance Services (Technology)

The Court's FY 2021 budget request includes \$2.4 million for technology services, reflecting an increase of \$469,000 from FY 2020 planned. The increase is primarily attributable to the Court's new equipment-as-a-service approach for information technology requirements. See [Information Technology Strategy](#) below.

The Court continues to require high-quality information technology services to keep pace with ever-changing technology requirements for onsite and cloud infrastructure, user support services, and to safeguard the Court's information technology environment from physical and cyber threats. The Court uses a combination of contractors and in-house employees to meet these demands.

Other Services from Non-Federal Sources

The Court's FY 2021 budget request includes \$240,000 for other services from non-Federal sources, reflecting no change from FY 2020 planned. The Court anticipates expenditures of \$200,000 for court reporting services, \$10,000 for interpreting services, and \$30,000 for non-travel related judicial conference expenses.

Other Goods and Services from Federal Sources

The Court's FY 2021 budget request includes \$747,000 for other goods and services from Federal sources, reflecting an increase of \$456,000 from FY 2020 planned.

The FY 2021 increase is primarily attributable to the increased use of shared Federal services. In FY 2019, the Court engaged the Department of Treasury's Administrative Resource Center (ARC) to provide financial management, procurement, and travel services. Using ARC allows the Court to focus on its core mission; avoid the costs of creating and maintaining its own systems; share costs for significant investments with many other customers; benefit from competitively-priced, customer-focused, solution-driven services; and take advantage of state-of-the-art technologies without investing in or maintaining the technology. The Court expects to fully transition to the ARC platforms and services in July 2020.⁸

Other goods and services from Federal sources include payroll processing (Interior Business Center); HSPD-12/PIV card fixed credentialing unit and cards (GSA); employee assistance program (Federal Occupational Health); credit monitoring for employees (Office of Personnel Management (OPM)); Judiciary Online University training programs including cybersecurity and anti-harassment (Administrative Office of the United States Courts (AOUSC)); access to other Federal court records using PACER (AOUSC); and records storage (National Archives and Records Administration).

The FY 2021 request includes funding of \$150,000 for assessment and implementation services of OPM's Federal Data Solutions, Data Warehouse Program for conversion to the electronic Official Personnel Folder (eOPF), for approximately 225 users. OPM was unable to accommodate the Court's requests for these services in FY 2018, FY 2019, and FY 2020. OPM's inability to accommodate the Court has been attributed to OPM's uncertainty regarding annual appropriation funding.

General Services Administration Services

The Court's FY 2021 budget request does not include a request for courtroom relocation build-out costs but does include a request of \$625,000 for Library renovations and other courtroom projects, reflecting no change from FY 2020 planned. If relocation costs unexpectedly arise, the Court plans to absorb such costs from the requested \$1,000,000 of multi-year appropriation authority or the special fund provided by 26 U.S.C. section 7473.

The Court is finding it increasingly difficult to secure borrowed courtroom space in Federal courthouses in many cities where trials are held. The difficulty in finding courtrooms negatively impacts the Court's

⁸ In April 2019, the Office of Management and Budget (OMB) issued a memorandum regarding an updated strategy regarding Federal shared services (M-19-16). OMB has designated Quality Service Management Offices (QSMO) with a goal of standardizing processes, reducing the technology footprint, and reducing Government-wide operating costs. Shared services create efficiencies in government and optimize the workforce. The Department of Treasury is the designated QSMO for financial management.

ability to serve notices of trial on the parties five months in advance of the trial session. Additionally, the Court has learned from some Federal courthouses that they no longer have a visiting judge's chambers, making it difficult for them to lend courtroom space. Accordingly, instead of holding trial sessions in the Court's listed places of trial, alternate locations, including state and local facilities, are being used more frequently (i.e., Charlottesville instead of Richmond, Virginia; Provo instead of Salt Lake City, Utah; Clarksburg instead of Charleston, West Virginia; Niagara Falls instead of Buffalo, New York).

The Court's new EF-CMS will capture the necessary data for the Court to determine the optimum cities for trial sessions. The Court plans to establish procedures for routine periodic assessment of trial session locations.

The Tax Court's FY 2021 budget request includes \$200,000 for the Library redesign project at the Washington, D.C. courthouse. The Library project has been on hold for several years, awaiting water leak repairs by GSA. GSA anticipates completion of the water intrusion project by August 2020. Once the project concludes, the Court can proceed with the Library redesign which will provide much-needed space for meetings and training.

Operation and Maintenance of Facilities

The Court's FY 2021 budget request includes \$145,000 for the use of private contractor services (e.g., painting, furniture refinishing, and wiring services) for courthouse operations and maintenance, reflecting a decrease of \$5,000 from FY 2020 planned.

Operation and Maintenance of Technology Services

The Court's FY 2021 budget request includes \$15,000 for the maintenance agreements for Library equipment and certain Case Services equipment, reflecting a decrease of \$976,000 from FY 2020 planned. The decrease is attributable to the discontinuation of cyclical maintenance agreements for technology equipment under the Court's new approach to information technology. See [Information Technology Strategy](#) below.

Supplies and Materials (Object Classification 26)

The Court's FY 2021 budget request includes \$684,000 for supplies and materials (\$544,000 for subscriptions and publications and \$140,000 for office and automation supplies), a decrease of \$77,000 from FY 2020 planned. The decrease is attributable to the acquisition and maintenance of necessary judicial chambers suite libraries in FY 2020, with no significant expenditures for chambers suite libraries in FY 2021. The Court's FY 2021 request anticipates \$3,000 in reception and representation expenses associated with official receptions and similar functions which the Court hosts for the purpose of outreach and furtherance of the administration of justice.

Equipment (Object Classification 31)

The Court's FY 2021 budget request includes \$2.4 million for technology and other equipment, a decrease of \$1 million from FY 2020 planned.

Technology Equipment

The FY 2021 request includes \$2 million for technology equipment, a decrease of \$1 million from FY 2020 planned. The decrease of \$1 million reflects the elimination of expenditures for automation equipment attributable to the Court's new approach to information technology equipment. See [Information Technology Strategy](#) below.

In September 2018, the Court awarded a task order under the General Services Administration Information Technology Schedule 70 to Flexion, Inc. with two option years for agile software development services for a new EF-CMS. The Court expects to exercise the second option year for development services. The Court anticipates initial deployment of this system in FY 2020, with development of further required features continuing in FY 2021. The investment in an open source software application will provide a platform that can more readily and cost effectively adapt to the ever-changing technology landscape to ensure current, user-friendly accessibility for taxpayers, practitioners, and the public.

Office Furniture, Furnishings, Alterations, and Equipment

The FY 2021 request includes \$427,000 for office furniture, furnishings, alterations, and equipment, reflecting a decrease of \$9,000 from FY 2020 planned.

The FY 2021 request includes \$20,000 each for chambers suite furniture and furnishings for 4 new judges anticipated in FY 2020 (i.e., new judges for Divisions 4, 5, 14, and 17). The FY 2020 planned expenditures include \$20,000 each for chambers suite furniture and furnishings for 4 of the new judges sworn in during FY 2019 and FY 2020 (i.e., new judges for Divisions 6, 10, 15, and 18). A chambers suite includes the: (1) judge's private office; (2) law clerk office(s); (3) judicial assistant(s) workstation(s); (4) reference or conference room; and (5) other associated spaces used by the judge and support staff.

The FY 2021 request includes \$103,000 for anticipated costs to maintain the permanent collections of legal publications and \$200,000 for shelving for the Library.

Information Technology Strategy

Historically, the Court purchased all computers, servers, routers, switches, scanners, printers, and other necessary information technology (IT) equipment. The Court has maintained, and replaced on a cyclical basis, approximately 2,000 items of technology equipment used in the Court's data and voice communication services and security networks.

FY 2019 through FY 2022 represent transition years with investment in modern IT architecture and a new electronic filing and case management system (EF-CMS). The Court is developing an open source, web-based, and cloud-hosted EF-CMS. This is a multi-year project that is progressing smoothly and, when implemented, will provide operational efficiencies and a user-friendly application for taxpayers and other external users. Supporting this modern software application requires modernization of other areas of IT such as cloud infrastructure, network connectivity, and cybersecurity.

For an organization the size of the Court, it is most efficient to secure professional service arrangements for these ever-changing and complex requirements. Thus, to achieve maximum effectiveness and efficiency, the Court is pursuing Federal shared services for areas such as cybersecurity.

Additionally, with more expansive IT needs and greater complexities related to management and security, it is now more efficient for the Court to pursue an IT equipment-as-a-service approach (i.e., leased equipment with support services by an outside vendor). The equipment-as-a-service approach will spread IT investments out over time, ensure Court users have access to current devices maintained and secured by outside experts, and allow IT personnel to focus on strategic matters to achieve the Court's objectives. This model permits scalability so the Court can adapt as requirements or demands fluctuate (e.g., increased demand in the summer when a greater number of legal interns and externs support the judges).

The Court's modernized approach to support increasingly complex IT requirements results in an overall increase of \$1.74 million in the FY 2021 requested funds compared to the funds that would be required to continue the Court's historical approach to IT.

- *Communications, Utilities, and Miscellaneous Charges (Object Classification 23.3):*

The Court's FY 2021 request includes \$3.39 million for leasing information technology equipment, including hardware, software and interconnected systems, an increase of \$2.78 million from FY 2020 planned of \$608,000. The FY 2021 request also includes expenditures for information technology services for data, voice, and wireless communication services.

- *Technology Services (Object Classification 25.1):*

The Court's FY 2021 request includes \$2.42 million for non-case management technology advisory and assistance services, a decrease of \$40,000 from FY 2020 planned of \$2.46 million. The FY 2021 request includes expenditures for professional support services for IT activities including cybersecurity, network, and cloud infrastructure.

Technology services for managed technical services for IT operations (network, phone, help desk) and cybersecurity of \$300,000 remains unchanged from FY 2020 to FY 2021.

- *Technology Equipment (Object Classification 31):*

The Court's FY 2021 request consists primarily of the expenditures related to the EF-CMS development project, a decrease of \$1 million from FY 2020 planned of \$1 million. If the Court did not adopt the equipment-as-a-service model the FY 2021 request would include an additional \$1 million for the cyclical replacement of IT equipment.

Tax Court Fee Funds

Offsetting Fee Collections Fund

The offsetting fee collections fund is available to the Court without fiscal year limitation.⁹ FY 2018 was the first year in which the Court used funds from the Offsetting Fee Collections Fund. In FY 2019, the Court used funds to continue development of the electronic filing and case management system during the lapse in appropriation funding.

In FY 2020, the Court plans to use funds to absorb the increased costs from the CY 2020 pay raise, to implement the electronic filing and case management system, and for the new information technology strategy. In FY 2021, the Court anticipates using all of the funds from the Offsetting Fee Collections Fund.

OFFSETTING FEE COLLECTIONS FUND			
	FY 2019 ENACTED	FY 2020 PLANNED	FY 2021 PROJECTED
BEGINNING BALANCE	\$2,402,515*	\$3,317,136	\$101,236
DE-OBLIGATIONS FROM PRIOR YEAR	\$200,000	\$0	\$0
FISCAL YEAR COLLECTIONS			
Filing Fee Collections	\$1,185,961	\$1,100,000	\$1,100,000
Admissions Fee Collections	\$19,070	\$20,000	\$20,000
Copying Fee Collections	\$64,911	\$64,000	\$64,664
Non-attorney Exam Fee Collections**	\$2,100	\$18,000	\$2,000
Rules of Practice Fee Collections	\$1,220	\$1,500	\$1,500
Certificates Fee Collections	\$120	\$100	\$100
TOTAL FISCAL YEAR FEE COLLECTIONS	\$1,273,382	\$1,203,600	\$1,188,264
TOTAL FEE COLLECTIONS BEFORE OFFSET	\$3,875,897	\$4,520,736	\$1,289,500
<i>Less: Obligations Financed from Fee Collections</i>	<i>\$(558,761)</i>	<i>\$(4,419,500)</i>	<i>\$(1,289,500)</i>
ENDING BALANCE	\$3,317,136	\$101,236	\$-0-

*Decreased by \$60.00 to correct beginning balance due to a returned check.

**The Court approved an increase in the nonattorney exam fee to \$150.00 effective January 15, 2020.

⁹ Consolidated Appropriations Act, 2016, Pub. L. 114-113, Division Q, Title IV, Subtitle B, Part 2, sec. 432, amending 26 U.S.C. sec. 7473, enacted Dec. 18, 2015. The fees included in the special fund receipt account include all Tax Court fees except registration fees imposed for any judicial conference pursuant to 26 U.S.C. sec. 7470A, and registration fees imposed on practitioners admitted to practice before the Tax Court pursuant to 26 U.S.C. sec. 7475. The enactment of 26 U.S.C. sec. 7473 extends to the Tax Court an authority already provided to the U.S. district courts. See 28 U.S.C. secs. 914(a), 1931 (2012).

Practice Fee Fund

The Court is authorized by statute to impose and collect a practice fee (also referred to as a periodic registration fee) on practitioners admitted to practice before the Court.¹⁰ By statute, those fees can only be used to employ independent counsel to pursue disciplinary matters involving Tax Court practitioners and to provide services to pro se taxpayers.

Because of restrictions on the use of the Practice Fee Fund, there was an accumulated balance of \$526,570 at the end of FY 2019. Since FY 2008, the Court has not spent any funds to employ independent counsel to pursue practitioner disciplinary matters. The actual expenses paid from the Fund since FY 2013 have been for a portion of the total interpreter services expenses. In FY 2019, the Court used \$452 from the Fund to offset the costs for such interpreter services. The statutory limitations prevent the Court from using more of the funds. Effective January 15, 2020, the Court suspended assessment of the periodic registration fee to prevent further accumulation of funds in a fund account of limited use.

The Court proposed legislation to the 116th Congress to repeal the Practice Fee Fund and transfer the balance into the special fund authorized by 26 U.S.C. section 7473 for the operation and maintenance of the Court.¹¹

PRACTICE FEE FUND			
	FY 2019 ENACTED	FY 2020 PLANNED	FY 2021 PROJECTED
BEGINNING BALANCE	\$519,902	\$526,570	\$527,580
Fee Collections	\$7,120	\$1,510	\$-0-
<i>Less: Disciplinary Expenses</i>	\$-0-	\$-0-	\$-0-
<i>Less: Calendar Call/Trial Interpreter Expenses</i>	\$452	\$500	\$500
<i>Less: Transcript Expenses</i>	\$-0-	\$-0-	\$-0-
<i>Less: Postcards, DVDs, Booklets Expenses</i>	\$-0-	\$-0-	\$-0-
ENDING BALANCE	\$526,570	\$527,580	\$527,080

¹⁰ 26 U.S.C. sec. 7475.

¹¹ See proposed [Appropriation Language: Salaries and Expenses](#) above and [Legislative Proposals](#) below.

Judicial Conference Registration Fee Fund

In FY 2016, Congress expressly authorized the Court to impose a reasonable registration fee on persons participating at judicial conferences convened for the purpose of considering the business of the Tax Court and recommending means of improving the administration of justice within the jurisdiction of the Tax Court. In addition to judicial officers and senior staff, such judicial conferences are attended by other persons active in the legal profession. The registration fee collections are available to defray the expenses of such conferences.¹²

In FY 2018, the Court held a judicial conference at the Northwestern University Pritzker School of Law (Northwestern). The registration fees paid by attendees were paid directly to Northwestern. In FY 2019, the Court cancelled the planned judicial conference as a result of the lapse in appropriation funding. In FY 2020, the Court anticipates holding a judicial conference for judicial officers and senior staff. The Court anticipates that the cost to the Court of the FY 2020 judicial conference will be approximately \$20,000, included in Other Contractual Services Object Classification under the Miscellaneous Services.

In FY 2021, the Court anticipates holding a judicial conference attended by judicial officers, senior staff, and other persons active in the legal profession. The Court anticipates that the cost to the Court of the FY 2021 judicial conference will be approximately \$75,000 (\$45,000 is included in the Travel and Transportation of Persons and Things Object Classification for travel expenses of judges and senior staff, and \$30,000 is included in the Other Contractual Services Object Classification under the Miscellaneous Services). Unlike the conference in FY 2018, the Court anticipates collecting the registration fees directly (estimated at \$225,000) from the participants and fully utilizing those fees to defray the expenses of the conference (estimated at \$225,000).

JUDICIAL CONFERENCE REGISTRATION FEE FUND

	FY 2019 ENACTED	FY 2020 PLANNED	FY 2021 PROJECTED
BEGINNING BALANCE	\$-0-	\$-0-	\$-0-
Registration Fee Collections	\$-0-	\$-0-	\$225,000
<i>Less: Meeting Room, Banquet, and Audio- Visual Expenses</i>	\$-0-	\$-0-	\$225,000
ENDING BALANCE	\$-0-	\$-0-	\$-0-

¹² Consolidated Appropriations Act, 2016, Pub. L. 114-113, Division Q, Title IV, Subtitle B, Part 2, sec. 432, adding 26 U.S.C. sec. 7470A, enacted Dec. 18, 2015.

Legislative Proposals

The legislative proposals submitted to the 116th Congress included the following fee proposals:

Filing Fee

The proposal amends 26 U.S.C. section 7451 to authorize the Court to impose a fee of \$100 for the filing of any petition. The proposal authorizes adjustment for inflation. The proposal also provides express statutory authority to waive the filing fee in certain circumstances.

Miscellaneous Fees

The proposal amends 26 U.S.C. section 7451 to provide express statutory authority for the Court to impose various fees, not in excess of the fees charged and collected by the clerks of the district courts.

Nonattorney Examination Fee

The proposal amends 26 U.S.C. section 7452 to provide express statutory authority for the Court to impose the nonattorney examination fee.

Transcript of Record

The proposal amends 26 U.S.C. section 7474 to delete the express statutory authority to impose a fee for copying, comparison, and certification of any record, entry, or other paper. The Court would impose such fees pursuant to the newly enacted miscellaneous fees statutory authority.

Disposition of Fees

The proposal amends 26 U.S.C. section 7473 to provide that all fees collected by the Tax Court, except for the judicial conference fees provided in section 7470A, shall be deposited into a special fund. Thus deleting the 26 U.S.C. section 7475 periodic registration fees (Practice Fee, see below) from the exception to the special fee fund.

Practice Fee

The proposal repeals 26 U.S.C. section 7475, Practice Fee.

Jurisdiction and Practice Before the Court

Jurisdiction

The scope of the Tax Court's jurisdiction is set forth in Title 26 of the U.S. Code (the Internal Revenue Code). The Court's jurisdiction includes income, estate, gift, and certain excise tax deficiencies, collection due process cases, claims for spousal relief from joint and several liability, partnership proceedings, declaratory judgments, interest abatement actions, review of awards under the IRS whistleblower program, and review of IRS certifications related to passports.

Types of Cases

When taxpayers, including individuals and business entities, wish to contest an IRS notice of deficiency or a notice of determination, they may petition the Tax Court to hear and decide the matter. Regular tax cases generally are appealable to the United States Court of Appeals for the circuit where the individual petitioner resides or the corporate petitioner has its principal place of business. The Tax Court follows decisions of a Court of Appeals that are squarely on point if appeal of the case would lie to that court.¹³

By statute, certain taxpayers (petitioners) may elect small tax case treatment (i.e., a simplified procedure for cases in which the taxes in dispute, including penalties, do not exceed \$50,000 per taxable year). Tax Court decisions in small tax cases are not appealable. Trials of small tax cases typically require only one or two hours.

Taxpayer Representation

Tax Court practitioners include attorneys as well as nonattorneys who satisfy certain requirements, including passing an exam which the Court administers every other year.¹⁴ The Court offers the public free web-based access to its orders, opinions, decisions, and docket records, and provides free electronic access, service, and filing for practitioners and self-represented petitioners.¹⁵

¹³ See *Golsen v. Commissioner*, 54 T.C. 742 (1970), *aff'd*, 445 F.2d 985 (10th Cir. 1971) (the "Golsen rule").

¹⁴ The next exam will be offered in calendar year 2020.

¹⁵ The Court has adopted procedures consistent with the E-Government Act of 2002 (Pub. L. 107-347, enacted Dec. 17, 2002).

Low-Income Taxpayer Clinics and Calendar Call Programs

Over 75 percent of the petitioners who file with the Court are self-represented (pro se). The Tax Court initiated a program approximately 40 years ago to permit low-income taxpayer clinics (LITCs) and bar-sponsored calendar call programs to participate in Court trial sessions to assist otherwise unrepresented taxpayers. With encouragement from the Court, the Taxpayer Advocate Service, the American Bar Association Tax Section, and congressional funding, the program has grown substantially during the past 20 years.

Currently, in each of the Court's 74 trial cities, taxpayers have access to legal assistance through 131 LITC programs as well as 9 calendar call programs operated by volunteers working through the tax section of state and local bar associations in 15 cities. The 131 participating LITCs comprise: 41 law schools, 2 non-law schools, and 88 legal service organizations. The Court provides information to every self-represented petitioner as to the availability of these programs. The information, in the form of a letter, is provided three times: when a petition is filed, when the notice of trial is issued, and 30 days before the call of the calendar. In addition to the communication that clinics may have with petitioners prior to trial, representatives of most of the 131 clinics appear at calendar calls to assist petitioners who appear in Court without counsel. The Court is now regularly communicating with all participating clinic and calendar call programs to update information as to particular calendars and to advise the presiding judge as to the program lawyers that will assist at the trial session.

In the first few months of each calendar year, the Court receives renewal participation letters from all clinical and calendar call programs. This renewal process provides important information for the Court concerning the nature of the participating programs in particular cities. The annual renewal also permits the participating programs to provide suggestions to the Court as to how to better serve self-represented petitioners. Court representatives regularly meet with LITC and calendar call directors at the Pro Bono and Clinic Committee meetings of the Tax Section of the American Bar Association for an update and exchange of ideas. The primary focus of these meetings is to increase the opportunities for access to justice for the large group of self-represented petitioners.

Case and Trial Management

Case Management

The Court's caseload varies from year to year based on a combination of the scope of jurisdiction provided by Congress, the level of audit and enforcement activity by the IRS, and the choice of forum by taxpayers. The Court strives to resolve cases quickly while giving careful consideration to the merits of each case. To achieve this goal, the Court schedules cases for trial promptly after the pleadings are complete, usually within one year even in the cities with the fewest cases. Over the last several years, most active judges were assigned from 7 to 10 trial sessions per year. Although the majority of cases are closed as a result of settlement between the parties, many of those settlements require the active involvement of a judge in pretrial matters and management of settlement discussions. The disposition of a tried case by written opinion normally occurs within one year of trial.

Caseload

FY 2019 was the first year since FY 2008 where the number of cases the Court closed did not exceed the number of new cases filed. The Court attributes part of this reversal to the necessary cancellation of trial sessions during the lapse in appropriation funding. During the lapse in appropriation funding, the Court cancelled 16 regular trial sessions and 1 special trial session, impacting 1,817 calendared cases.

TAX COURT CASES FILED AND CLOSED ¹⁶

FISCAL YEAR 2008 THROUGH FISCAL YEAR 2019		
FISCAL YEAR	FILED	CLOSED
2008	32,110	29,594
2009	30,379	31,878
2010	29,402	30,890
2011	28,900	29,786
2012	30,801	31,434
2013	27,039	31,647
2014	30,402	31,665
2015	29,117	31,640
2016	28,831	33,038
2017	27,091	29,037
2018	25,422	26,259
2019	24,364	21,740

¹⁶ The number of cases displayed in the table above includes an insignificant margin of error due to the difference between the time of receipt of a petition and when it is cleared for processing, as well as orders that either vacate an order of dismissal or close cases on grounds of duplication but are dated in one month and served in another.

Amounts in Dispute

Cases pending before the Tax Court as of the end of FY 2019 involved approximately \$18 billion in tax deficiencies determined by the IRS. As the table below shows, 179 of those cases involved tax deficiencies of \$10 million or more.

DEFICIENCIES IN CASES OF \$10 MILLION OR MORE

FISCAL YEAR 2019	
NUMBER OF CASES	DOLLAR RANGE BASED ON IRS NOTICE
157	\$10 million to \$100 million
15	\$100 million to \$500 million
6	\$500 million to \$1 billion
1	\$1 billion to \$10 billion

Trial Management

During FY 2020, the Court expects to hold approximately 246 regularly scheduled weeks of trial. The increase in projected weeks of trial reflects the need to reschedule trial sessions for those trial sessions cancelled during the lapse in appropriation funding during FY 2019. In FY 2019, the Court held 212 regularly scheduled weeks of trial. In FY 2019, during the lapse in appropriation funding, 16 weeks of regularly scheduled trial sessions were cancelled.

During FY 2020, the Court expects to hold approximately 44 special trial sessions for cases requiring lengthy trials. In FY 2019, the Court held 31 special trial sessions for cases requiring lengthy trials and cancelled 1 special trial session during the lapse in appropriation funding.

NUMBER OF REGULARLY SCHEDULED WEEKS OF TRIAL

FISCAL YEAR 2011 THROUGH FISCAL YEAR 2020	
FISCAL YEAR	WEEKS OF TRIAL
2011	205
2012	220
2013	240
2014	192
2015	204
2016	202
2017	169
2018	164
2019	212
2020	246 (projected)

List of Judges

Presidentially Appointed Judges

<u>CHIEF JUDGE THEN BY SENIORITY</u>	<u>FIRST OATH OF OFFICE</u>
Maurice B. Foley, Chief Judge	April 9, 1995
Joseph H. Gale	February 6, 1996
Michael B. Thornton	March 8, 1998
David Gustafson	July 29, 2008
Elizabeth Crewson Paris	July 30, 2008
Richard T. Morrison	August 28, 2008
Kathleen M. Kerrigan	May 4, 2012
Ronald L. Buch	January 14, 2013
Joseph W. Nega	September 4, 2013
Cary Douglas Pugh	December 16, 2014
Tamara W. Ashford	December 19, 2014
Patrick J. Urda	September 27, 2018
Elizabeth A. Copeland	October 12, 2018
Courtney D. Jones	August 9, 2019
Emin Toro	October 18, 2019

*Four vacancies as of date of submission.

Senior Judges on Recall

<u>SENIORITY</u>	<u>FIRST OATH OF OFFICE</u>
Mary Ann Cohen	September 24, 1982
Thomas B. Wells	October 13, 1986
Robert P. Ruwe	November 20, 1987
John O. Colvin	September 1, 1988
James S. Halpern	July 3, 1990
Juan F. Vasquez	May 1, 1995
L. Paige Marvel	April 6, 1998
Joseph R. Goeke	April 22, 2003
Mark V. Holmes	June 30, 2003
Albert G. Lauber	January 31, 2013

Special Trial Judges

<u>CHIEF JUDGE THEN SENIORITY</u>	<u>DATE OF APPOINTMENT</u>
Lewis R. Carluzzo, Chief STJ	August 7, 1994
Peter J. Panuthos	June 12, 1983
Daniel A. Guy, Jr.	May 31, 2012
Diana L. Leyden	June 20, 2016

Cities Where the Tax Court Holds Trial Sessions

ALABAMA Birmingham (L) Mobile (L)	ILLINOIS Chicago (L) Peoria* (L)	MISSOURI Kansas City (L) St. Louis (L, B)	SOUTH CAROLINA Columbia (L)
ALASKA Anchorage (L)	INDIANA Indianapolis (L)	MONTANA Billings* (L) Helena (L)	SOUTH DAKOTA Aberdeen* (L)
ARIZONA Phoenix (L)	IOWA Des Moines (L)	NEBRASKA Omaha (L)	TENNESSEE Knoxville (L) Memphis (L) Nashville (L)
ARKANSAS Little Rock (L)	KANSAS Wichita* (L)	NEVADA Las Vegas (L) Reno (L)	TEXAS Dallas (L, B) El Paso (L, B) Houston (L, B) Lubbock (L, B) San Antonio (L, B)
CALIFORNIA Fresno* (L, B) Los Angeles (L) San Diego (L, B) San Francisco (L)	KENTUCKY Louisville (L)	NEW MEXICO Albuquerque (L)	UTAH Salt Lake City (L)
COLORADO Denver (L, B)	LOUISIANA New Orleans (L) Shreveport* (L)	NEW YORK Albany* (L) Buffalo (L) New York(L, B) Syracuse* (L)	VERMONT Burlington* (L)
CONNECTICUT Hartford (L)	MAINE Portland* (L)	NORTH CAROLINA Winston-Salem (L)	VIRGINIA Richmond (L) Roanoke* (L)
DISTRICT OF COLUMBIA (L)	MARYLAND Baltimore (L, B)	NORTH DAKOTA Bismarck* (L)	WASHINGTON Seattle (L) Spokane (L)
FLORIDA Jacksonville (L, B) Miami (L, B) Tallahassee* (L, B) Tampa (L, B)	MASSACHUSETTS Boston (L)	OHIO Cincinnati (L) Cleveland (L) Columbus (L)	WEST VIRGINIA Charleston (L)
GEORGIA Atlanta (L)	MICHIGAN Detroit (L)	OKLAHOMA Oklahoma City (L)	WISCONSIN Milwaukee (L)
HAWAII Honolulu (L)	MINNESOTA St. Paul (L)	OREGON Portland (L)	WYOMING Cheyenne* (L)
IDAHO Boise (L) Pocatello* (L)	MISSISSIPPI Jackson (L)	PENNSYLVANIA Philadelphia (L) Pittsburgh (L)	

* Denotes city where only small tax cases may be heard

L - City served by Low-Income Taxpayer Clinic(s)

B - City served by Bar-sponsored program

Map of Tax Court Places of Trial





United States Tax Court

400 Second Street, N.W.
Washington, D.C. 20217
Telephone: 202-521-0700