



# UNITED STATES TAX COURT

Washington, D.C. 20217

May 17, 2021

## **PRESS RELEASE**

The United States Tax Court announced today that the examination for admission to practice before the Court will be held remotely on Wednesday, November 17, 2021. Travel to the Washington, D.C. area will not be required.

Friday, October 29, 2021 is the deadline to submit an application to sit for the November 17, 2021 exam. The application will be available August 1, 2021. More information about the exam will be posted on the Court's [website](#) in the near future.

### **Brief Description of the Examination**

The examination will consist of four parts and will be given in two sessions of one hour and fifty minutes each, with a comfort break between sessions. After the first session is over, applicants will not be allowed to return to those questions.

Session One: Federal Taxation (40%) and Legal Ethics, including the American Bar Association Model Rules of Professional Conduct (10%).

Session Two: Tax Court Rules of Practice and Procedure (25%) and Federal Rules of Evidence (25%).

The remote exam is not an open book exam. Examinees are not permitted to use unauthorized materials (including notes, study aids, or books) or unauthorized equipment. Examinees may use only the Court-provided PDF of select provisions from the Internal Revenue Code, Tax Court Rules of Practice and Procedure, and American Bar Association Model Rules of Professional Conduct.

## **Remote Exam Technology Requirements**

To take the 2021 remote examination, examinees are required to have an internet connection and must use a laptop or desktop computer with an installed or external webcam.

## **Recommended Study Materials**

Internal Revenue Code, Title 26

<https://uscode.house.gov/download/download.shtml>

Tax Court Rules of Practice and Procedure, including Amendments to the Tax Court Rules of Practice and Procedure announced by Press Releases on November 30, 2018, July 15, 2019, January 15, 2020, and October 6, 2020.

<https://www.ustaxcourt.gov/rules.html#ROPP>

American Bar Association Model Rules of Professional Conduct (2020)

[https://www.americanbar.org/groups/professional\\_responsibility/publications/model\\_rules\\_of\\_professional\\_conduct/model\\_rules\\_of\\_professional\\_conduct\\_table\\_of\\_contents/](https://www.americanbar.org/groups/professional_responsibility/publications/model_rules_of_professional_conduct/model_rules_of_professional_conduct_table_of_contents/)

Federal Rules of Evidence

<https://uscode.house.gov/view.xhtml?path=/prelim@title28/title28a/node218&edition=prelim>

## **Copies of Prior Exams**

Copies of the questions from the 2014, 2016, and 2018 exams can be obtained by placing an order through Pay.gov. (Go to Find an Agency: United States Tax Court and navigate to US Tax Court Fees – Exams). Copies will be delivered electronically to the email address provided with the order.