



UNITED STATES TAX COURT

WASHINGTON, D.C. 20217

May 8, 2023

Corrected July 17, 2023

PRESS RELEASE

The United States Tax Court hereby announces that the written examination for applicants other than attorneys at law (nonattorney applicants) for admission to practice before the United States Tax Court will be held remotely at ~~9:30am EST~~ **12:30 PM Eastern** on Wednesday, November 8, 2023, using the ExamSoft platform. This Press Release is the public announcement required by Rule 200(a)(3), Tax Court Rules of Practice and Procedure.

Brief Description of the Examination:

The United States Tax Court further announces that the examination will consist of four parts accorded the percentage weight indicated, administered in two sessions approximately two hours each, and covering the following subjects:

- A. Tax Court Rules of Practice and Procedure (25%);
- B. Federal Taxation (40%);
- C. Federal Rules of Evidence (25%); and
- D. Legal Ethics (10%).

How to Apply for the Nonattorney Examination:

The Court will begin accepting applications for the November 8, 2023, examination on July 17, 2023. All applications must be completed electronically on the United States Tax Court's website (www.ustaxcourt.gov) and submitted no later than September 22, 2023. This deadline cannot be extended. No paper applications will be accepted. Any request for medical accommodation must be submitted by the application deadline.

Those who have successfully applied will receive a confirmation of submitted application, an exam identification number, and will then be eligible to register for the exam with ExamSoft .

For those who have submitted a timely application, registration with ExamSoft will begin October 9, 2023, and close October 23, 2023. This deadline cannot be extended. All communications regarding the exam administration will occur through the ExamSoft platform.

Exam results will be announced in spring 2024. Those who receive a passing score on the exam will be given time to complete an Application for Admission to Practice for Nonattorneys and undergo a Character and Fitness review before consideration for admission. The names of sponsors submitting letters of recommendation as required by Rule 200(c), Tax Court Rules of Practice and Procedure, will be required at this time. For more information on admission and practice requirements, please see Title XX. Practice Before the Court, Tax Court Rules of Practice and Procedure.

Further information about the nonattorney examination will be available on the United States Tax Court's website, www.ustaxcourt.gov.

How to Review Prior Examination Questions: Copies of the questions from the 2016, 2018, and 2021 nonattorney examinations are available on the United States Tax Court's website at www.ustaxcourt.gov/practitioners.html.

Tax Court Rules of Practice and Procedure: The Tax Court Rules of Practice and Procedure are available at no cost in electronic format on the United States Tax Court's website, www.ustaxcourt.gov/rules.html.