



**UNITED STATES TAX COURT
WASHINGTON, D.C. 20217**

**INFORMATION FOR APPLICANTS WHO ARE NOT ATTORNEYS AT LAW
REGARDING ADMISSION TO PRACTICE BEFORE THE COURT**

A non-attorney may be admitted to practice before the Court provided the requirements outlined in the Tax Court Rules of Practice and Procedure are satisfied. See Title XX, Tax Court Rules of Practice and Procedure. A non-attorney applicant must file with the Admissions Clerk a completed application accompanied by the stated application fee. Rule 200(a)(3), Tax Court Rules of Practice and Procedure. Additionally, a non-attorney applicant must satisfy the Court, by means of a written examination given by the Court, that the applicant possesses the requisite qualifications to provide competent representation before the Court. Rule 200(a)(3), Tax Court Rules of Practice and Procedure. The examination for applicants who are not attorneys at law is held no less than every two years. The Court will announce the time and place of the examination by public announcement at least six months before the date of the examination.

The examination consists of the following four parts and is designed to test the applicant's knowledge of these subject areas: (1) the Tax Court Rules of Practice and Procedure, (2) Federal Taxation, (3) the Federal Rules of Evidence, and (4) legal ethics, including the Model Rules of Professional Conduct of the American Bar Association. Four hours will be allowed to answer all of the examination questions. To pass the examination, the applicant must demonstrate proficiency in each subject area by obtaining a score of 70% or greater on each of the four parts of the examination.

The only reference materials permitted to be with an applicant during the examination (each of which is provided by the Court) are (1) a copy of the Internal Revenue Code, (2) a copy of the Tax Court Rules of Practice and Procedure, and (3) the Model Rules of Professional Conduct of the American Bar Association. Applicants may refer to and apply these materials in taking the examination. Applicants may also bring to the examination a non-programmable calculator.

The Court has the questions from the following examinations available for distribution at a charge of \$0.50 per page to cover the cost of reproduction:

2008 - 17 pages (\$8.50)

2010 - 16 pages (\$8.00)

2012 - 17 pages (\$8.50)

The Tax Court Rules of Practice and Procedure are also available at no cost in electronic format on the United States Tax Court's official Web site, www.ustaxcourt.gov. A printed copy of the Tax Court Rules of Practice and Procedure may be obtained for \$20.00.

To obtain copies of any or all of the examinations listed above and/or printed copies of the Tax Court Rules of Practice and Procedure, please submit an order and payment either by (1) using www.Pay.gov, through which payment can be made using specified credit cards, specified debit cards, or via electronic debit from a checking or savings account, or (2) mailing a check or money order in the appropriate amount, payable to the Clerk, United States Tax Court and addressed to: Office of the Clerk of the Court, United States Tax Court, 400 Second Street, N.W., Room 111, Washington, D.C. 20217.

Any applicant who does not pass the examination will not be admitted to practice before the Court. A failing applicant may obtain, for a fee of \$0.50 per page, copies of his or her answers and the score received for each answer. All requests for such copies must be received by the Court within 60 days after the date that the Court mails notification to an applicant that he or she did not pass the examination. There will be no reconsideration of the final examination results after an applicant has been notified of the examination results, unless the applicant can demonstrate that there was a clerical error in scoring within 90 days after the date that the Court mails notification to an applicant that he or she did not pass the examination. No post-examination hearing, personal interview, or reexamination will be provided to a failing applicant. Failing applicants may submit a new application and take the examination again at the next scheduled examination date.

All examination answers will be destroyed 120 days after the Court sends notification to an applicant stating whether he or she passed the examination, unless a failing applicant's request for reconsideration is pending. That applicant's answers will be destroyed 60 days after the Court takes final action on the applicant's request for reconsideration.

For applicants who pass the examination with a score of 70% or greater on each of the four parts of the examination, the other requirements outlined in Rule 200, Tax Court Rules of Practice and Procedure, must also be satisfied to be admitted to practice before the Court. The Court will consider the application, letters of recommendation, and other appropriate facts. See Rule 200, Tax Court Rules of Practice and Procedure. A \$25.00 admission fee and \$10.00 periodic registration fee will be due upon notification by the Court that an applicant has passed the written examination and has satisfied all of the other requirements for admission to practice before the Court.

Applications are only accepted during a specified period immediately preceding the date of the examination. An examination will be scheduled in 2014.