UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

November 25, 2019

PRESS RELEASE

Chief Judge Maurice B. Foley announced today that the United States Tax Court has proposed amendments to its Rules of Practice and Procedure. These Rules amendments are proposed in conjunction with the Court's adoption of a new Administrative Order and a new Fee Schedule listing the Court's various fees. The new Fee Schedule will be periodically reviewed and updated and will replace Appendix II, Fees and Charges, currently referenced in the Court's Rules of Practice and Procedure.

The proposed amendments and the Fee Schedule are contained in the Notice attached to this press release and are available at the Court's Web site at www.ustaxcourt.gov.

Chief Judge Foley also announced that the Tax Court invites public comment on the proposed amendments. Written comments must be received by December 31, 2019. Comments must be addressed to:

Stephanie A. Servoss
Clerk of the Court
United States Tax Court
400 Second St., N.W., Room 111
Washington, D.C. 20217

UNITED STATES TAX COURT
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NOTICE OF PROPOSED AMENDMENTS TO THE TAX COURT RULES OF PRACTICE AND PROCEDURE TO ELIMINATE APPENDIX II, FEES AND CHARGES, AND TO IMPLEMENT THE ADOPTION OF AN ADMINISTRATIVE ORDER AND FEE SCHEDULE

November 25, 2019

RULE 11. PAYMENTS TO THE COURT

(a) General Rule. ~~All p~~Payments to the Court for fees or charges ~~of the Court~~ may be made either in cash or by check, money order, or other draft made payable to the order of "Clerk, United States Tax Court", and shall be mailed or delivered to the Clerk ~~of the Court~~ at Washington, D.C. Alternatively, in accordance with procedures that the Court establishes, payments to the Court for fees or charges may be made electronically through Pay.gov.

(b) Specific Fees. For specific fees and charges, see the Court's Fee Schedule on the Court's website at www.ustaxcourt.gov.

Explanation

It is proposed that Rule 11(a) be amended stylistically and that new paragraph (b) be added to the Rule to make reference to the new Fee Schedule, which will be available on the Court's website and replaces Appendix II.

RULE 12. COURT RECORDS

(a) Removal of Records: ~~No~~ An original record, paper, document, or exhibit filed with the Court shall not be taken from the courtroom, from the offices of the Court, or from the custody of a Judge, a Special Trial Judge, or an employee of the Court, except as authorized by a Judge or Special Trial Judge ~~of the Court~~ or except as may be necessary for the Clerk to furnish copies or to transmit the same to other courts for appeal or other official purposes. With respect to return of exhibits after a decision of the Court becomes final, see Rule 143(e)(2).

(b) Copies of Records: After the Court renders its decision in a case, a plain or certified copy of any document, record, entry, or other paper, pertaining to the case and still in the custody of the Court, may be obtained upon application to the Court's Copywork Office and payment of the required fee. Unless otherwise permitted by the Court, no copy of any exhibit or original document in the files of the Court shall be furnished to other than the parties until the Court renders its decision. With respect to protective orders that may restrict the availability of exhibits and documents, see Code section 7461 and Rule 103(a).

(c) Fees: The fees to be charged and collected for any copies will be determined in accordance with Code section 7474. See ~~Appendix II~~ the Court's Fee Schedule on the Court's website at www.ustaxcourt.gov.

Explanation

It is proposed that Rule 12 be amended stylistically and to delete the reference to Appendix II and replace it with a reference to the new Fee Schedule, which will be available on the Court's website.

RULE 200. ADMISSION TO PRACTICE AND PERIODIC REGISTRATION FEE

(a) Qualifications: (1) *General:* An applicant for admission to practice before the Court must establish to the satisfaction of the Court that the applicant is of good moral and professional character and possesses the requisite qualifications to provide competent representation before the Court. In addition, the applicant must satisfy the other requirements of this Rule. If the applicant fails to satisfy the requirements of this Rule, then the Court may deny such applicant admission to practice before the Court.

(2) *Attorney Applicants:* An applicant who is an attorney at law must, as a condition of being admitted to practice, file with the Admissions Clerk at the address listed in paragraph (b) of this Rule a completed application accompanied by a fee to be established by the Court~~, see Appendix II,~~ (for a complete list of fees, see the Court's Fee Schedule on the Court's website at www.ustaxcourt.gov) and a current certificate from the Clerk of the appropriate court, showing that the applicant has been admitted to practice before and is a member in good standing of the Bar of the Supreme Court of the United States, or of the highest or appropriate court of any State or of the District of Columbia, or any commonwealth, territory, or possession of the United States. A current court certificate is one executed within 90 calendar days preceding the date of the filing of the application.

(3) *Nonattorney Applicants:* An applicant who is not an attorney at law must, as a condition of being admitted to practice, file with the Admissions Clerk at the address listed in paragraph (b) of this Rule, a completed application accompanied by a fee to be established by the Court. See ~~Appendix II~~ the Court's Fee Schedule on the Court's website at www.ustaxcourt.gov. In addition, such an applicant must, as a condition of being admitted to practice, 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. Written examinations for applicants who are not attorneys at law will be held no less often than every 2 years. By public announcement at least 6 months prior to the date of each examination, the Court will announce the date and the time of such examination. The Court will notify each applicant, whose application for admission is in order, of the time and the place at which the applicant is to be present for such examination, and the applicant must present that notice to the examiner as authority for taking such examination.

(b) Applications for Admission: An application for admission to practice

before the Court must be on the form provided by the Court. Application forms and other necessary information will be furnished upon request addressed to the Admissions Clerk, United States Tax Court, 400 Second St., N.W., Washington, D.C. 20217. As to forms of payment for application fees, see Rule 11.

(c) Sponsorship: An applicant for admission by examination must be sponsored by at least two persons theretofore admitted to practice before this Court, and each sponsor must send a letter of recommendation directly to the Admissions Clerk at the address listed in paragraph (b) of this Rule, where it will be treated as a confidential communication. The sponsor shall send this letter promptly after the applicant has been notified that he or she has passed the written examination required by paragraph (a)(3) of this Rule. The sponsor shall state fully and frankly the extent of the sponsor's acquaintance with the applicant, the sponsor's opinion of the moral character and repute of the applicant, and the sponsor's opinion of the qualifications of the applicant to practice before this Court. The Court may in its discretion accept such an applicant with less than two such sponsors.

(d) Admission: Upon the Court's approval of an application for admission in which an applicant has subscribed to the oath or affirmation and upon an applicant's satisfaction of the other applicable requirements of this Rule, such applicant will be admitted to practice before the Court and be entitled to a certificate of admission.

(e) Change of Address: Each person admitted to practice before the Court shall promptly notify the Admissions Clerk at the address listed in paragraph (b) of this Rule of any change in office address for mailing purposes. See Form 10 in Appendix I regarding a form for and methods of providing the notification required by this paragraph (e). See also Rule 21(b)(4) regarding the filing of a separate notice of change of address for each docket number in which such person has entered an appearance.

(f) Corporations and Firms Not Eligible: Corporations and firms will not be admitted to practice or recognized before the Court.

(g) Periodic Registration Fee: ~~(1) E~~ The Court is authorized to impose on each person admitted to practice before the Court ~~shall pay~~ a periodic registration fee. The frequency and the amount of such fee shall be determined by the Court, except that such amount shall not exceed $30 per calendar year. The Clerk shall maintain an Ineligible List containing the names of all persons admitted to practice before the Court who have failed to comply with the provisions of this paragraph ~~(g)(1)~~. No such person shall be permitted to commence a case in the Court or enter an appearance in a pending case while on the Ineligible List. The name of any person appearing on the Ineligible List shall not be removed from the List until the currently due registration fee has been paid and arrearages have been made current.

Each person admitted to practice before the Court, whether or not engaged in private practice, must pay the periodic registration fee. As to forms of payment, see Rule 11.

~~(2) The fees described in paragraph (g)(1) of this Rule shall be used by the Court to compensate independent counsel appointed by the Court to assist it with respect to disciplinary matters. See Rule 202(h).~~

Explanation

It is proposed that Rule 200(a)(2) and (3) be amended to delete references to Appendix II and replace them with references to the new Fee Schedule, which will be available on the Court's website. It is also proposed that Rule 200(g)(2) be deleted. Code section 7475(b) describes how the Court may use periodic registration fees.

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FEE SCHEDULE[1]

Filing Fees

(Issued in accordance with 26 U.S.C. sections 7451 and 7470 and Rule 190)

Filing Petition in this Court	$60.00
Filing Notice of Appeal	Amount of filing fee determined under the Court of Appeals Miscellaneous Fee Schedule issued pursuant to 28 U.S.C. sec. 1913, https://www.uscourts.gov/services-forms/fees/court-appeals-miscellaneous-fee-schedule.

Admission and Membership Fees

(Issued in accordance with 26 U.S.C. sections 7451, 7452 and 7470 and Rule 200(a) and (g))

Original admission to practice before the Court	$50.00
Application for nonattorney examination	$150.00
Certificate of admission suitable for framing	$15.00
Certificate of good standing	$15.00

Copy Fees

(Issued in accordance with 26 U.S.C. sections 7451 and 7474)

Reproducing a paper copy from original documents	$0.50 per page
Certification of document or paper	$10.00
Copy of transcripts of proceedings	Available from the Court reporter for the first 90 days at such rates as fixed by contract between the Court and the reporter. Available as a copy request after 90 days.
Copy of Tax Court Rules of Practice and Procedure	$20.00

[1] **Effective January 1, 2020.**

Witness Fees

(Issued in accordance with 26 U.S.C. section 7457, 28 U.S.C. section 1821, and Rule 148)

Attendance	$40.00/day
Automobile mileage	As prescribed by the Administrator of General Services pursuant to 5 U.S.C. section 5704. Paid by petitioner or respondent to the witness. Current mileage rates can be obtained from the United States General Services Administration website at https://www.gsa.gov/mileage. In addition to mileage, a witness is also entitled to reimbursement of any parking fees incurred.

In accordance with procedures that the Court establishes, payments to the Court for fees or charges may be made electronically through www.Pay.gov. If a fee is paid by check, money order, or other draft, it should be payable to "Clerk, United States Tax Court". (Rule 11, Tax Court Rules of Practice and Procedure). Cash, checks or money orders may be mailed to: United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

The Clerk is authorized to maintain and publish the Tax Court's schedule of fees pursuant to Administrative Order No.____.