United States Tax Court

Washington, DC 20217

September 8, 2026

ANNOUNCEMENT

Chief Judge Patrick Urda announced today that the United States Tax Court is making three changes relating to the administration of its trial sessions. First, the Court will offer five new cities as places of trial. Second, the Court is expanding the types of calendars to be scheduled in each place of trial, allowing for both regular and small tax case proceedings to be heard in all cities. Third, in 2027, the Court will pilot assignment of cases to a "reporting calendar" for pretrial activity.

If you have any questions, please contact the Public Affairs Office at (202) 521-3355.

I. Background

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; for careful consideration of the merits of each case; and to ensure a uniform interpretation of the internal revenue laws. In service of that mission, the Court travels to cities across the country so that litigants can appear before the Court "with as little inconvenience and expense to taxpayers as is practicable." 26 U.S.C. § 7446.

The Court recently conducted a data-driven assessment using information from DAWSON, the Court's case management system, to better align its places of trial with the locations of petitioners as of the filing of their petitions. As a result of this assessment and to improve access to the Court for its litigants, the Court is implementing the three changes described below.

II. Changes

A. Five New Places of Trial

Beginning today, September 8, 2026, the Court has added five new places of trial, bringing the total to 79:

1. Austin, Texas
2. Charlotte, North Carolina
3. Newark, New Jersey
4. Orlando, Florida
5. Sacramento, California

No existing place of trial is being removed as part of these changes. Petitioners may request any of the places of trial when filing a petition or, in a pending case, by filing a Motion to Change Place of Trial.

The Court anticipates continuing to assess its places of trial on an ongoing basis.

B. All Case Types Heard in All Places of Trial

Beginning September 8, 2026, petitioners with regular tax cases may request to have their cases heard in any of the Court's 79 places of trial. This change eliminates the restriction on certain trial locations, which could be designated solely for small tax cases.

The Court will continue to hold small, regular, and hybrid calendars.

Petitioners in pending cases who wish to change their previously requested place of trial may file a Motion to Change Place of Trial.

C. Reporting Calendars

Beginning no earlier than for the Fall 2027 term, the Court may assign cases to a "reporting calendar" rather than a "trial calendar." The process for reporting calendars will generally mirror the process for trial calendars. Instead of assigning a trial date, however, the Court will assign a judge and issue a standing scheduling order governing pretrial proceedings. The presiding judge will, if necessary, schedule trial dates for cases assigned to reporting calendars.

This initiative is a pilot program meant to evaluate the effects on operational efficiency from different calendaring approaches. The Court will continue to schedule traditional trial calendars, and no currently scheduled calendar will be affected. Additional information regarding reporting calendars will be provided before the first reporting calendar is scheduled.