

CONGRESSIONAL BUDGET JUSTIFICATION FISCAL YEAR 2027



Submitted February 6, 2026



STATEMENT OF CHIEF JUDGE PATRICK J. URDA
Committees on Appropriations
Subcommittees on Financial Services and General Government
United States Senate and United States House of Representatives

Dear Madam Chair, Messrs. Chairmen, Mr. Chair, Madam Vice Chair, Ranking Members, and Members of the Committees:

Thank you for the opportunity to present the United States Tax Court's Fiscal Year 2027 Congressional Budget Justification. In 1969 Congress established the United States Tax Court as a court of record under Article I of the Constitution. The Tax Court originated as the primary judicial forum in which taxpayers may, without first paying the tax, dispute a deficiency determined by the Internal Revenue Service.

The Court's Fiscal Year 2027 appropriated budget request is \$65,000,000, which is the same as the Tax Court's Fiscal Year 2026 requested appropriation and an 18.2 percent increase from the Court's Fiscal Year 2026 appropriation of \$55,000,000. The Fiscal Year 2027 annual appropriation request of \$65,000,000 includes sufficient funds to cover the Court's recurring costs necessary to fulfill its statutory mandate. In Fiscal Year 2027, in addition to the requested annual appropriated funds of \$65,000,000 to cover its recurring costs, the Court anticipates funding obligations of \$2,196,000 from funds provided in Public Law 117-169 and \$780,000 from the Tax Court Judges Survivors Annuity Fund. The Court's Fiscal Year 2027 projected total obligations of \$67,976,000 reflect an increase of \$1,258,000 and a 1.89% increase from the Fiscal Year 2026 planned total obligations of \$66,718,000.

The Court's annual appropriation in recent fiscal years has been insufficient to fund the recurring costs to the Court of fulfilling its statutory mandate (e.g., salaries and benefits of judicial officers and Court personnel, travel, rent, security, equipment, software, etc.). The Court is using funds provided in Public Law 117-169 to supplement this funding shortfall. These supplemental funds expire on September 30, 2031. Forcing the Court to use this temporary and finite source of funds to cover shortfalls in annual appropriations puts the Court's mission in jeopardy long term.

I am honored to serve as Chief Judge of the Tax Court. The Court's judges and employees are committed to the fulfillment of Congress's mandate to provide an accessible national forum for the expeditious resolution of disputes between taxpayers and the IRS. The Court is dedicated to being a financially responsible steward of its resources. Thank you for your commitment to support the United States Tax Court and its mission.

Patrick J. Urda, Chief Judge

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Overview of the Court

Mission

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 Code. The Court is committed to providing taxpayers, most of whom are self-represented, with a reasonable opportunity to appear before the Court, with as little inconvenience and expense as is practicable. The Court is also committed to providing an accessible judicial forum with simplified procedures for disputes involving \$50,000 or less.

Historical Overview

In the Tax Reform Act of 1969,¹ Congress established the United States Tax Court as a court of record under Article I of the Constitution, repealing the statutory designation of the Tax Court as an Executive Branch agency.² Section 7441 of Title 26 of the United States Code provides that:

There is hereby established, under article I of the Constitution of the United States, a court of record to be known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of the Tax Court. The Tax Court is not an agency of, and shall be independent of, the executive branch of the Government.

The Tax Court is a court of law with nationwide jurisdiction exercising judicial power independent of the Executive and Legislative Branches.³ The Tax Court is one of the courts of record in which taxpayers can bring suit to contest Internal Revenue Service (IRS) determinations, and it is the primary court in which taxpayers can do so without prepaying any portion of the disputed taxes.⁴ Since the 1920s the Tax Court and its predecessors have conducted in-person trial sessions across the country to fulfill its statutory mandate.

¹ Pub. L. No. 91-172, 83 Stat. 730. In the Revenue Act of 1924, Congress established the Board of Tax Appeals (Board) as an independent agency in the Executive Branch to permit taxpayers to challenge determinations made by the IRS of their tax liabilities before payment. Revenue Act of 1924, ch. 234, § 900(a), (k), 43 Stat. 253, 336, 338. Before 1924 taxpayers who wished to contest a determination made by the Bureau of Internal Revenue (now the IRS) were required to pay the tax assessed and then file suit against the Federal government for a refund. *See Flora v. United States*, 362 U.S. 145, 151–152 (1960). In 1942, Congress changed the name of the Board to the Tax Court of the United States. Revenue Act of 1942, ch. 619, § 504(a), 56 Stat. 798, 957.

² S. Rept. No. 91-552, at 302-303, 1969-3 C.B. at 614-615. *See* H.R. Conf. Rept. No. 91-782 (1969), 1969-3 C.B. 644, 645 (The conference substitute . . . follows the Senate amendment.).

³ *Freytag v. Commissioner*, 501 U.S. 868, 890-891 (1991).

⁴ The other Federal courts with jurisdiction over tax disputes are the United States Court of Federal Claims, United States district courts, and United States bankruptcy courts.

Budget Request Summary

The Court's Fiscal Year (FY) 2027 appropriation budget request is \$65,000,000, reflecting no change from the FY 2026 requested appropriation, an increase of \$10,000,000, or 18.2 percent, from the Court's FY 2026 appropriation of \$55,000,000. The FY 2027 annual appropriation request of \$65,000,000 includes sufficient funds to cover the Court's recurring costs necessary to fulfill its statutory mandate. The FY 2027 total planned obligations of \$67,976,000 reflect an increase of \$1,258,000 from the FY 2026 planned total obligations of \$66,718,000. In addition to the \$65,000,000 appropriation requested as necessary to fund the Court's recurring costs, in FY 2027, the Court anticipates using \$2,196,000 from funding provided in Public Law 117-169 (commonly known as the Inflation Reduction Act or IRA), and \$780,000 from the Tax Court Judges Survivors Annuity Fund.

FY 2027 Proposed Appropriation Language

SALARIES AND EXPENSES

For necessary expenses, including contract reporting and other services as authorized by 5 U.S.C. 3109, and not to exceed \$3,000 for official reception and representation expenses, [\$55,000,000] *\$65,000,000*, of which \$1,000,000 shall remain available until expended: *Provided*, That travel expenses of the judges shall be paid upon the written certificate of the judge.

Budget Request Tables

The following table provides details on total obligations for FY 2025, FY 2026, and FY 2027.

| Table 1. Resource Requirements | | | |
|---|-----------------------|------------------------|------------------------|
| (DOLLARS IN THOUSANDS) | FY 2025 Actual | FY 2026 Planned | FY 2027 Request |
| Total Obligations | \$125,198 | \$66,718 | \$67,976 |
| Judges Survivors Annuity Fund Used | (1,227) | (772) | (780) |
| No-year Funding from Prior Year Used | -0- | -0- | -0- |
| No-year Funding from Current Year | 1,000 | -0- | -0- |
| Unobligated, Expired Funds | 324 | -0- | -0- |
| Use of IRA Appropriation (Investment) | (60,295) | (946) | (2,196) |
| Use of IRA, Appropriation (Amount Required to Maintain Operations Due to Annual Appropriations Shortfall) | (8,273) | (10,000) | -0- |
| Appropriation | \$56,727 | \$55,000 | \$65,000 |

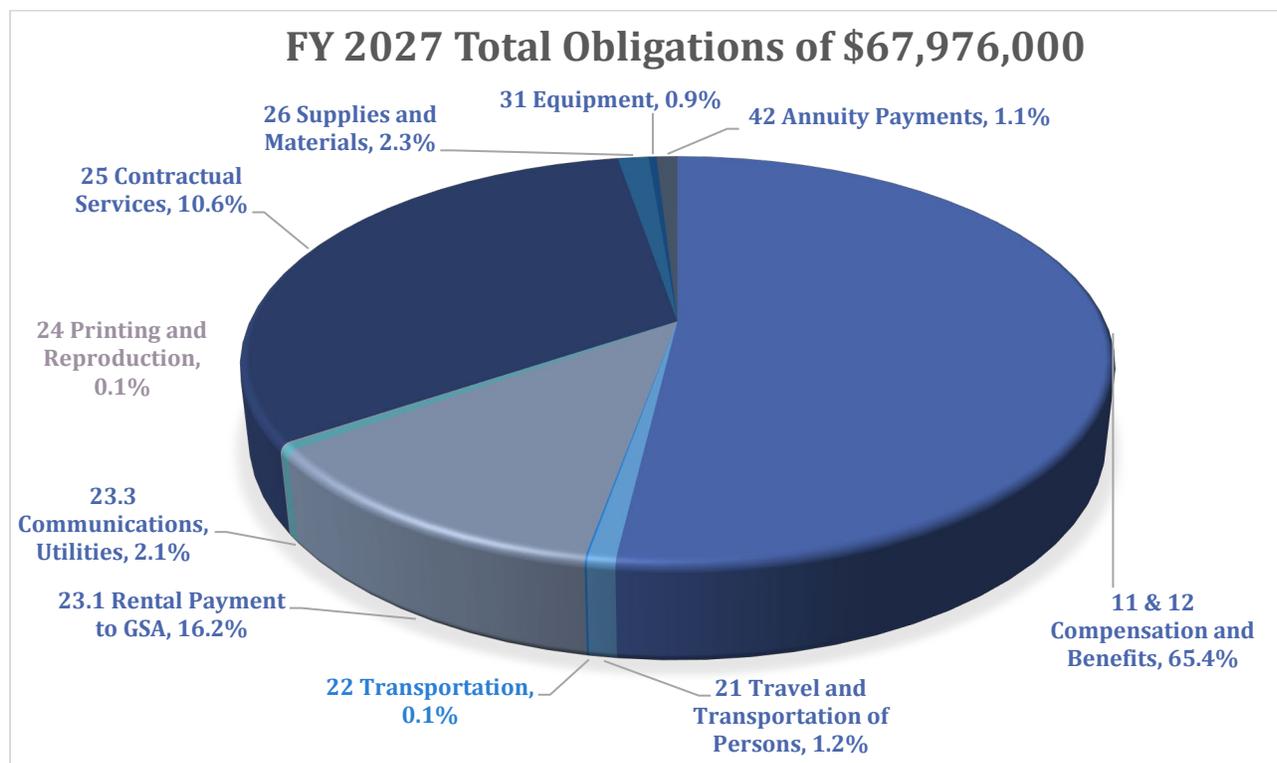


Table 2. Program Summary by Object Classification

| (DOLLARS IN THOUSANDS) | FY 2025 Actual | FY 2026 Planned | FY 2027 Request |
|---|---------------------------|----------------------------|----------------------------|
| 11 Personnel Compensation | \$31,641 | \$32,728 | \$34,154 |
| 12 Personnel Benefits | 9,663 | 9,875 | 10,304 |
| 21 Travel and Transportation of Persons | 758 | 796 | 812 |
| 22 Transportation of Things | 79 | 65 | 70 |
| 23.1 Rental Payment to GSA | 10,774 | 10,837 | 10,984 |
| 23.3 Communications, Utilities, and Miscellaneous | 900 | 1,369 | 1,438 |
| 24 Printing and Reproduction | 14 | 58 | 59 |
| 25.1 Advisory and Assistance Services | 15,287 | 136 | 1,675 |
| 25.2 Other Services Non-Federal | 1,056 | 3,403 | 1,070 |
| 25.3 Other Goods and Services from Federal Sources | 27,669 | 4,637 | 4,261 |
| 25.4 Repairs and Maintenance | 274 | 175 | 175 |
| 25.7 Operations and Maintenance Equipment and | 18,089 | 21 | 22 |
| 26 Supplies and Materials | 1,145 | 1,537 | 1,593 |
| 31 Equipment | 6,622 | 309 | 579 |
| 42 Annuity Payments | 1,227 | 772 | 780 |
| Total New Obligations | \$125,198 | \$66,718 | \$67,976 |
| Judges Survivors Annuity Fund Used | (1,227) | (772) | (780) |
| No-year Funding from Prior Year Used | -0- | -0- | -0- |
| No-year Funding from Current Year Carried Forward | 1,000 | -0- | -0- |
| Unobligated, Expired Funds | 324 | -0- | -0- |
| Use of IRA Appropriation (Investment) | (60,295) | (946) | (2,196) |
| Use of IRA, Appropriation (Amount Required to Maintain Operations Due to Annual Appropriations Shortfall) | (8,273) | (10,000) | -0- |
| Appropriation | \$56,727 | \$55,000 | \$65,000 |

Table 3. FY 2027 Budget Highlights: Changes to Base from FY 2026 to FY 2027

| (DOLLARS IN THOUSANDS) | |
|---|-----------------|
| FY 2026 Enacted Appropriation | \$55,000 |
| Judges Survivors Annuity Fund Used | (772) |
| IRA Funding Used | (10,946) |
| FY 2026 Total Obligation | \$66,718 |
| Personnel Compensation (OBJ 11) | |
| Personnel Benefits (OBJ 12) | |
| Judicial Officers Salaries | 181 |
| Judicial Officers Benefits | 26 |
| Court Personnel Salaries | 1,245 |
| Court Personnel Benefits | 403 |
| Travel and Transportation of Persons (Obj. Cl. 21) | 16 |
| Transportation of Things (Obj. Cl. 22) | 5 |
| Rents, Communications, and Utilities (Obj. Cl. 23) | |
| Rental Payments to General Services Administration | 147 |
| Communications, Utilities, and Miscellaneous | 69 |
| Printing and Reproduction (Obj. Cl. 24) | 1 |
| Other Contractual Services (Obj. Cl. 25) | |
| Advisory and Assistance Services | 1,539 |
| Other Services Non-Federal | (2,333) |
| Other Goods and Services from Federal Sources | (376) |
| Repairs and Maintenance | 0 |
| Operations/Maintenance of Equipment and Software | 1 |
| Supplies and Materials (Obj. Cl. 26) | 56 |
| Equipment (Obj. Cl. 31) | 270 |
| Annuity Payments (Obj. Cl. 42) | 8 |
| FY 2027 Total Obligations | \$67,976 |
| Judges Survivors Annuity Fund Used | (780) |
| IRA Funding Used | (2,196) |
| FY 2027 Appropriation Request | \$65,000 |

Budget Adjustments and Explanation

For the Budget Adjustments and Explanation section, amounts are rounded. All dollar amounts reflect Total Obligations.

Personnel Compensation and Personnel Benefits (Object Classifications 11 and 12)

The Court's FY 2027 budget request includes total obligations of \$34.2 million for salaries and \$10.3 million for benefits, an increase of \$1.4 million and \$429,000, respectively, from FY 2026 planned. The increase includes a 1.0 percent basic pay increase effective January 2026.

| Table 4. Staffing Summary: Obligations and FTE | | | |
|---|---------------------------|----------------------------|----------------------------|
| (DOLLARS IN THOUSANDS) | FY 2025 Actual | FY 2026 Planned | FY 2027 Request |
| Obligations: | | | |
| Judicial Officers: | | | |
| Compensation | \$10,683 | \$11,014 | \$11,195 |
| Benefits | 1,534 | 1,563 | 1,589 |
| <i>Subtotal: Judicial Officers, Compensation, and Benefits</i> | 12,217 | 12,577 | 12,784 |
| Court Personnel: | | | |
| Compensation | 20,958 | 21,714 | 22,959 |
| Benefits | 8,129 | 8,312 | 8,715 |
| <i>Subtotal: Court Personnel, Compensation, and Benefits</i> | 29,087 | 30,026 | 31,674 |
| TOTALS BY OBJECT CLASS: | | | |
| Compensation (Obj. Cl. 11) | 31,641 | 32,728 | 34,154 |
| Benefits (Obj. Cl. 12) | 9,663 | 9,875 | 10,304 |
| Grand Total: All Staffing Obligations, (Compensation and Benefits) | \$41,304 | \$42,603 | \$44,458 |
| FTE: | | | |
| Judicial Officers - Active, Senior, Retired Judges | 40 | 40 | 40 |
| Judicial Officers - Special Trial Judges, Senior STJ | 5 | 5 | 5 |
| Court Personnel | 165 | 170 | 178 |
| Total FTE | 210 | 215 | 223 |

Judicial Officers

The Court's FY 2027 budget request includes \$11.2 million for salaries and \$1.6 million for benefits for judicial officers, an increase of \$181,000 and \$26,000, respectively, from FY 2026 planned.

The Court's FY 2027 budget request includes a total of 45 judges. The request anticipates 40 presidentially appointed judges (a full complement of the statutory 19 appointed active judges,⁵ 14 senior judges on or subject to recall,⁶ 5 senior judges retired due to disability,⁷ and 2 retired senior judges⁸). The Court is obligated by law to pay the compensation and benefits of the 40 presidentially appointed judges, which constitutes 19 percent of the total FY 2027 total obligations. The FY 2027 request also includes 4 special trial judges and 1 senior special trial judge.

By statute, the "Tax Court shall be composed of 19" judges who are appointed to 15-year terms by the President, with the advice and consent of the Senate (commonly known as active or regular judges).⁹ The Court has one judicial vacancy following an active judge assuming senior judge status. The Court's FY 2027 budget anticipates that this judicial vacancy will be filled in FY 2026. In FY 2027, another judge reaches the end of the judge's 15-year term but is expected to request reappointment. Therefore, the FY 2027 budget request anticipates a full complement of the 19 appointed active judges throughout all of FY 2027. Tax Court judges are paid at the same rate and in the same installments as judges of the district courts of the United States.¹⁰

A judge who is eligible to retire and who elects to receive retired pay is subject to recall by the Chief Judge to serve as a senior judge.¹¹ The period a senior judge can be called upon to perform judicial duties cannot exceed 90 calendar days in any one calendar year without that judge's consent.¹² Generally, senior judges subject to recall and those retired due to disability receive pay at the same rate as an active judge. Retired senior judges not subject to recall receive pay at the same rate that an active judge received on the date of such judge's election to not be subject to recall.¹³

Special trial judges, who are appointed by the Chief Judge, are paid at a rate equal to 90 percent of the rate for an active judge.¹⁴ In FY 2023, Congress authorized a judicial

⁵ 26 U.S.C. § 7443. See [List of Judges](#).

⁶ 26 U.S.C. § 7447(c).

⁷ 26 U.S.C. § 7447(b)(4).

⁸ 26 U.S.C. § 7447(f)(4).

⁹ 26 U.S.C. § 7443.

¹⁰ 26 U.S.C. § 7443(c).

¹¹ 26 U.S.C. § 7447(c).

¹² *Id.*

¹³ 26 U.S.C. § 7447(f)(4).

¹⁴ 26 U.S.C. § 7443A(d).

retirement system for special trial judges.¹⁵ In FY 2026, the Court had 1 special trial judge who assumed senior special trial judge status. Senior special trial judges subject to recall and those retired due to disability receive pay at the same rate as an active special trial judge. Retired senior special trial judges not subject to recall receive pay at the same rate that an active special trial judge received on the date of such special trial judge’s election to not be subject to recall.¹⁶

Judicial Retirement

The Court’s FY 2027 budget request includes funding for retirement benefits for the presidentially appointed judges and special trial judges.¹⁷

Judges Survivors Annuity Fund

Congress established the Tax Court Judges Survivors Annuity Fund (JSAF) to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges.¹⁸ Participating judges pay 3.5 percent of their salaries or retired pay into the fund.¹⁹ Additional payments to offset JSAF unfunded liabilities are provided from the Court’s annual appropriation.²⁰ At the time of this submission, 27 judges participate in JSAF and 7 survivors receive annuity payments.

In FY 2025, based on an actuarial assessment, the Court’s contribution to offset the unfunded liability was \$470,000. The Court’s budget request anticipates that the unfunded liability contribution will remain the same in FY 2026 and FY 2027.

| Table 5. Tax Court Judges Survivors Annuity Fund | | | |
|---|-----------------------|------------------------|--------------------------|
| (DOLLARS IN THOUSANDS) | FY 2025 Actual | FY 2026 Planned | FY 2027 Projected |
| Beginning Balance | \$13,761 | \$13,894 | \$14,276 |
| Fiscal Year Collections | | | |
| Participant Contributions | 455 | 244 | 246 |
| Appropriated Funds Transferred into JSAF | 470 | 470 | 470 |
| Interest Earned from Securities | 435 | 440 | 452 |
| Payments Made | (1,227) | (772) | (780) |
| Ending Balance | \$13,894 | \$14,276 | \$14,664 |

¹⁵ Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Division T— SECURE 2.0 Act of 2022, Title VII, Tax Court Retirement Provisions, § 702 (authorizing new § 7447A, Retirement for Special Trial Judges).

¹⁶ 26 U.S.C. § 7447 and § 7447A.

¹⁷ 26 U.S.C. § 7447A(f), applying § 7447(f)(4) to senior special trial judges.

¹⁸ 26 U.S.C. § 7448. *See* [Annuity Payments \(Object Classification 42\)](#).

¹⁹ 26 U.S.C. § 7448(c)(1).

²⁰ 26 U.S.C. § 7448(c)(2).

Court Personnel

The Court's FY 2027 budget request includes \$23.0 million for court personnel salaries and \$8.7 million for benefits, increases of \$1.2 million and \$403,000, respectively, from FY 2026 planned. The increases are primarily attributable to presidentially appointed judges' staff being employed for the full year and additional court personnel to support Court operations.

To effectively adjudicate cases, regular judges generally are authorized up to two law clerks and one chambers administrator. Each judicial confirmation and resulting chambers staff increase obligations by approximately \$750,000. The Court anticipates hiring staff for the new presidentially appointed judge in mid-FY 2026. Additionally, with Chief Judge approval, some senior judges who are presiding over cases that require lengthy special trial sessions have an additional law clerk to assist the judge. Special trial judges generally are authorized one law clerk and one chambers administrator, and senior special trial judges are authorized staff as needed.

In FY 2026, in addition to the 3 new staff for the new judge, the Court anticipates hiring 3 additional staff to support facilities and case management. In FY 2027, the Court anticipates hiring additional personnel sufficient for full staffing in support of court operations. The Court's FY 2027 request anticipates a full year of funding for all new personnel. The Court's FY 2027 request also reflects the 1-percent basic pay increase effective in January 2026 and a projected 1-percent basic pay increase for calendar year 2027. The Court's FY 2027 budget request includes commuting assistance transit benefits to Court employees as authorized by law.

Travel and Transportation of Persons and Transportation of Things (Object Classifications 21 and 22)

The Court's FY 2027 budget request includes \$812,000 for travel and transportation of persons, an increase of \$16,000 from FY 2026 planned, and \$70,000 for transportation of things, an increase of \$5,000 from FY 2026 planned.

By law, the Court is required to schedule trial sessions at times and places that provide taxpayers an opportunity to appear before the Court with as little inconvenience and expense as is practicable.²¹ The Court fulfills this mandate through a combination of in-person and remote proceedings for the 74 designated cities where the Court conducts trials.²² The default is in-person proceedings, which require travel by judges, accompanied by trial clerks and equipment.

During FY 2026, the Court anticipates conducting approximately 155 regularly scheduled trial sessions and 100 special trial sessions for cases requiring lengthy trials. During FY 2027, the Court anticipates conducting approximately 160 regularly scheduled trial sessions and

²¹ 26 U.S.C. § 7446.

²² See [Designated Trial Session Cities](#).

90 special trial sessions for cases requiring lengthy trials. See [Case Management and Statistics](#).²³

Rents, Communications, and Utilities (Object Classification 23)

The Court's FY 2027 budget request includes \$12.4 million for rent, communications, and utilities, an increase of \$216,000 from FY 2026 planned.

Rental Payments to General Services Administration (23.1)

The Court's FY 2027 budget request includes \$11.0 million to the General Services Administration (GSA) for rent, an increase of \$147,000 from FY 2026 planned.

The Tax Court is required by statute to secure a "reasonable opportunity to taxpayers to appear before the Tax Court" or any of its judges "with as little inconvenience and expense to taxpayers as is practicable."²⁴ To meet this statutory requirement, it has been the long-standing practice, since the 1920s, of the Tax Court and its predecessors to travel to cities across the country to conduct in-person trial sessions.

The petitioner,²⁵ at the time of filing a petition, requests the preferred place of trial from 74 designated trial cities.²⁶ The Tax Court currently leases courtrooms and judicial chambers in its Washington, DC courthouse as well as 34 other cities. GSA determines the rent the Court must pay for courtroom and chambers space without negotiation. In the 39 other designated trial cities where the Court has trials but does not lease space, the Court borrows courtroom and chambers space. In addition, the Court tries to borrow space at locations near designated trial cities if it is not able to borrow space for a trial session at the relevant designated trial city (e.g., the Court has a prior practice of borrowing space in Charlottesville, VA when it cannot borrow space in Richmond, VA). Access to justice in taxpayers' disputes with the IRS is enhanced with leased and borrowed courtrooms strategically used throughout the country.

The Court appreciates the willingness of other Federal courts to allow the Court to borrow courtroom space, when there is availability. The Court reciprocates whenever possible by allowing other Federal courts and entities to borrow the Court's leased spaces. Due to space constraints in other Federal courts, however, it has become difficult to schedule trial sessions at certain designated trial cities, particularly Tallahassee, FL; Richmond, VA; Lubbock, TX; and Salt Lake City, UT. Consequently, though not designated as trial cities, the Court borrows space in Crestview, FL; Charlottesville, VA; Amarillo, TX; and Ogden, UT and when the Court is unable to borrow space in the designated trial cities. These non-designated trial city locations are not always within a Federal courthouse or building, which raises security concerns by the U.S. Marshals Service (USMS) (see [Judicial and Court Security](#)).

²³ Regular trial sessions typically last 3 to 5 days.

²⁴ 26 U.S.C. § 7446.

²⁵ A "petitioner" is a taxpayer who files a petition.

²⁶ See [Designated Trial Session Cities](#).

Given the Tax Court's nationwide jurisdiction, the Court continually analyzes its need for field courtrooms. The Court entered an agreement with GSA in FY 2022 to reduce and update the leased space in New York, NY. GSA completed this space renovation for space reduction in December 2025, resulting in \$265,000 in annual cost savings beginning in FY 2026. The Court plans to consolidate its space and reduce its leased square footage in Los Angeles, CA in FY 2027, which is anticipated to result in annual rent savings of \$157,000.

Communications, Utilities, and Miscellaneous Charges (23.3)

The Court's FY 2027 budget request includes \$1.44 million for communications, utilities, and miscellaneous charges, reflecting an increase of \$69,000 from FY 2026 planned. Court operations require reliable and redundant network access at the Washington, DC courthouse. In FY 2026, the Court is completing a multi-year, phased project to refresh the decades old network cabling throughout the Washington, DC courthouse. The legacy network cables routinely became inoperable causing escalating disruptions to the Court's judicial operations.

Printing and Reproduction (Object Classification 24)

The Court's FY 2027 budget request includes \$59,000 for printing and reproduction costs, reflecting an increase of \$1,000 from FY 2026 planned. The Government Publishing Office and commercial vendors provide printing of Tax Court Reports, Tax Court Rules of Practice and Procedure, forms, and documents and the binding of frequently used legal journals that are not available online. The Court conducts a significant volume of printing and scanning work through contractor equipment and services to achieve cost savings and workflow efficiencies.

Other Contractual Services (Object Classification 25)

The Court's FY 2027 budget request includes \$7.2 million for other contractual services, including security, facilities modernization, and technology services, reflecting a decrease of \$1,169,000 million from FY 2026 planned.²⁷

The Court is continuing its multi-year plan to develop and deploy solutions to automate judicial and administrative processes. An integral part of the Court's IT program is its electronic filing and case management system, DAWSON (Docket Access Within a Secure Online Network). DAWSON is an open-source, cloud-based application. The Court's five-year IT contract signed in FY 2025 provides DAWSON-related operations and maintenance services through FY 2030. Additionally, the Court is modernizing technology in its more heavily used field courtrooms across the country. The Court continues to add features to DAWSON that improve the functionality of the Court's case management system (e.g., the ability of docket clerks to link orders to motions, which will provide for a more user-friendly, searchable, streamlined, and informative docket record).

²⁷ See detail regarding use of IRA funds in [Advisory and Assistance Service \(25.1\)](#) and [Operations and Maintenance Equipment and Software \(25.7\)](#).

Advisory and Assistance Services (25.1)

The Court's FY 2027 budget request includes \$1.7 million for advisory and assistance services, reflecting an increase of \$1.5 million from FY 2026 planned. The increase is primarily attributable to the cost of developing a building structural design and architectural history of the Washington, DC courthouse. This structural and architectural information will help the Court strategically plan for and manage future maintenance and space needs (*see [Facilities](#)*). These FY 2027 services also include expenditures such as scanning services, shredding services, and the annual JSAF actuarial report.

| (DOLLARS IN THOUSANDS) | FY 2025 Actuals | FY 2026 Planned | FY 2027 Projected |
|---|----------------------------|----------------------------|------------------------------|
| IT Support | \$3,870 | \$93 | \$96 |
| Five-Year IT Contract (2025-2030) | 11,071 | -0- | -0- |
| Other services (training, scanning, shredding, actuarial) | 346 | 43 | 1,579 |
| Total | \$15,287 | \$136 | \$1,675 |

Other Services Non-Federal (25.2)

The Court's FY 2027 budget request includes \$1.1 million for other services from non-federal sources, reflecting a decrease of \$2.3 million from FY 2026 planned. This amount includes court reporting and interpreter services. The FY 2027 budget request also includes \$606,000 for security services provided through an agreement with the Administrative Office of the U.S. Courts (AO) for the AO's Judiciary Security Division, Threat Management Branch, for the services of a commercial vendor to provide the Court with certain security services. The decrease is primarily due to a planned obligation in FY 2026 for the one-time implementation cost of a human capital management system, software that will support payroll, travel expense processing, talent acquisition, employee development, and workforce optimization.

Other Goods and Services from Federal Sources (25.3)

The Court's FY 2027 budget request includes \$4.3 million for other goods and services from Federal sources, reflecting a decrease of \$376,000 from FY 2026 planned. These services include facilities projects (GSA), judicial and court security (USMS, Federal Protective Service (FPS), and AO) (*see [Judicial and Court Security](#)*); cybersecurity (Department of Justice); payroll services (Department of Interior, Interior Business Center); financial management, procurement, and travel services (Department of the Treasury, Bureau of the Fiscal Services, Administrative Resource Center); HSPD-12/PIV credentialing (GSA); and personnel background checks (Defense Counterintelligence and Security Agency). The decrease is due primarily to a reduction in new facilities projects planned for FY 2027 as the Court focuses on executing projects started in FY 2025 and FY 2026. The Court obligated \$25.3 million in FY 2025 for facilities projects.

Facilities

The Court continues implementation of the multi-year facilities plan based on GSA recommendations for its 35 leased courtrooms, which envisions refurbishing courtrooms as necessary to address technological advancements and to make electrical improvements to address safety concerns such as fire hazards. The Court considers updating its most used field courtrooms as necessary to meet the needs of the Court and the litigants.

The Court's headquarters is its Washington DC courthouse, which has the distinction of being listed on the National Register of Historic Places.²⁸ The formalist modern style building is considered a landmark work by master architect Victor Lundy, and GSA has identified it as one of the most successful and sophisticated examples of Modernism in both the District of Columbia and the Government's inventory.²⁹ The Court obligated \$25.3 million in FY 2025 for facilities projects and the Court continues to carry out those projects. In FY 2026, the Court is focusing on executing the projects awarded in FY 2025 and continuing to identify future facility needs. The Court will use IRA funds in FY 2027 to develop a building information model of the Washington, DC courthouse that will capture its architecture, engineering, information technology, and construction logic. This will help the Court work with GSA to identify its future needs as a tenant of this historic building.

In FY 2017, GSA completed a water intrusion study that identified multiple structural deficiencies at the Washington, DC courthouse. GSA funded a project to replace the water membrane under the courthouse's monumental stairs that was completed in FY 2024. In early 2024, however, the Court's physical library space, located in the Washington, DC courthouse, was closed to all personnel due to safety issues stemming from significant water damage, including falling portions of the concrete ceiling and deteriorating shelving. In FY 2025, the Court obligated \$3.26 million of IRA funds for the renovation of its library following structural repairs for the library. The project is currently in the design phase, and the Court anticipates construction starting late in calendar year 2026. The renovation will also redesign the library and provide needed space for meetings and training. Additionally in FY 2025, the Court obligated \$2.5 million to replace aging security bollards at the driveway access points to the Washington, DC courthouse to mitigate the structural deficiencies that currently allow water to drain into the courthouse garage. Water intrusion led to the garage ceiling collapsing in some areas.

For trial sessions held in the field courtrooms outside of Washington, D.C, the Court coordinates with GSA and other Federal and state partners to identify locations that the Court can use and to otherwise manage and update available space to optimize Court operations. The Court plans to use IRA funds to update its Chicago, IL field courtroom in FY 2026, to include updates to its electrical and audio-visual system. The Court also plans to

²⁸ See www.gsa.gov/real-estate/historic-preservation/explore-historic-buildings/find-a-building/us-tax-court-building-washington-dc.

²⁹ *Id.*

update electrical and audio-visual systems in several of the Court’s heavily used field courtrooms.

The Court completed a renovation project for its New York, NY field courtroom in FY 2026. The Court continues renovation of its Los Angeles, CA field courtroom, with anticipated completion in FY 2028. These projects will result in the Court returning underutilized space to GSA, reducing leased usable square footage. See [Rental Payments to General Services Administration \(23.1\)](#).

In FY 2025, the Court installed audio-visual equipment in one of the courtrooms in the Washington, DC courthouse and began performing several overdue cyclical maintenance projects for the DC courthouse that will continue in FY 2026. These projects will also ensure that the Washington, DC courthouse meets disability accessibility requirements and that it is a secure space for both litigants and Court personnel. In FY 2026, the Court will install audio-visual equipment in the remaining two courtrooms in the Washington, DC courthouse.

| Table 7: Analysis of Facilities | | | |
|--|------------------------|------------------------|--------------------------|
| (DOLLARS IN THOUSANDS) | FY 2025 Actuals | FY 2026 Planned | FY 2027 Projected |
| Washington, DC Courthouse | \$16,032 | \$-0- | \$1,500 |
| Field Courtrooms Refurbishing | -0- | -0- | -0- |
| Renovations to Existing Field Courtrooms | 4,437 | 500 | -0- |
| Build Out New Courtrooms and Chambers due to Buildings Closing | -0- | -0- | -0- |
| Total | \$20,469 | \$500 | \$1,500 |

Judicial and Court Security

The Court’s FY 2027 budget request includes \$3.3 million for USMS and FPS provided security services.

The Court became a USMS protectee in 2008 and is obligated by law to reimburse USMS for security services.³⁰ The Court’s FY 2027 request includes \$2.6 million for USMS security services. This amount provides reimbursement to USMS for the salaries and benefits of a judicial security inspector and a management analyst assigned to the Tax Court. The request also provides reimbursement to USMS for the salaries and benefits for security officers assigned to provide security coverage at the Washington, DC courthouse and at trials and hearings held throughout the country.

The Court is also obligated to pay FPS for security services in Federal buildings where the Court leases space for field courtrooms around the country. The Court’s FY 2027 request includes \$749,000 for FPS security services.

³⁰ 28 U.S.C. § 566.

Repairs and Maintenance (25.4)

The Court's FY 2027 budget request includes \$175,000 for the use of private contractor services for Court operations and maintenance, reflecting no change from FY 2026 planned.

Operations and Maintenance Equipment and Software (25.7)

The Court's FY 2027 budget request includes \$22,000 for operations and maintenance of equipment and software, reflecting an increase of \$1,000 from FY 2026 planned. The FY 2027 services include maintenance agreements for library equipment and certain case services equipment. The Court will continually assess its ongoing needs for contract IT support services in anticipation of its current primary IT support contract's expiration in FY 2030.

| (DOLLARS IN THOUSANDS) | FY 2025 Actuals | FY 2026 Planned | FY 2027 Projected |
|---|----------------------------|----------------------------|------------------------------|
| Case Management System O&M for FY 2025-FY 2027 | \$1,125 | \$-0- | \$-0- |
| Five-Year IT Contract, Case Management System O&M (2025-2030) | 16,883 | -0- | -0- |
| Other Maintenance Agreements | 81 | 21 | 22 |
| Total | \$18,089 | \$21 | \$22 |

Supplies and Materials (Object Classification 26)

The Court's FY 2027 budget request includes \$1.6 million for supplies and materials, reflecting an increase of \$56,000 from FY 2026 planned. The Court's FY 2027 request anticipates \$3,000 in reception and representation expenses associated with official receptions and similar functions that the Court hosts for the purpose of outreach in furtherance of the administration of justice.

Equipment (Object Classification 31)

The Court's FY 2027 budget request includes \$579,000 for equipment, reflecting an increase of \$270,000 from FY 2026 planned.

The FY 2027 request includes funding for office furniture and other equipment. Throughout FY 2025, the Court completed large-scale replacement of laptops, monitors, scanners, and printers that require cyclical replacement. Further, the Court procured mobile broadband kits for judicial officers to use while conducting trial sessions in field courtrooms with limited or unreliable internet access. As nearly all IT equipment will have been refreshed in FY 2025, the Court's IT equipment requirements decrease significantly in FY 2026 and FY 2027.

The FY 2027 budget request anticipates the need to procure furnishings related to renovations of the Los Angeles, CA field courtroom and the library in the Washington, DC courthouse. The Court’s projected obligation of funds in FY 2027 for equipment includes the use of IRA funds for IT equipment nearing the end of its lifecycle.

| Table 9: Analysis of Object Classification 31 | | | |
|---|----------------------------|----------------------------|------------------------------|
| (DOLLARS IN THOUSANDS) | FY 2025 Actuals | FY 2026 Planned | FY 2027 Projected |
| Case Management System Software Development | \$375 | -\$0- | -\$0- |
| Five-Year IT Contract, Case Management System O&M (2025-2030) | \$4,903 | -\$0- | -\$0- |
| Other Equipment | 1,344 | 309 | 579 |
| Total | \$6,622 | \$309 | \$579 |

Annuity Payments (Object Classification 42)

The Court’s FY 2027 budget request includes \$780,000 for annuity payments, reflecting an increase of \$8,000 from FY 2026 planned. Congress established the JSAF to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges.³¹ There are 7 surviving spouses and no dependent children receiving survivorship annuity payments, reflecting no change from FY 2026 planned.

³¹ See [Tax Court Judges Survivors Annuity Fund](#).

Inflation Reduction Act Funding

Public Law 117-169, provided \$153,000,000, “for necessary expenses . . . including contract reporting and other services as authorized by 5 U.S.C. 3109,” to remain available until September 30, 2031.³² The Court obligated \$68.6 million of IRA funds from Public Law 117-169 in FY 2025 and plans to obligate \$10.9 million in FY 2026, primarily to supplement the shortfall in annual appropriation funding.

In FY 2026, investments will be made to modernize and improve Court operations, including facilities, digitization of Court files and resources, additional IT personnel, and records management. The Court plans to fund three positions in FY 2027 with IRA funds that will support the Court’s IT and human resource functions. The Court plans to use IRA funds to update its Chicago field courtroom in FY 2026, to include updates to its electrical and audio-visual system. The Court also plans to update electrical and audio-visual systems in several of the Court’s heavily used field courtrooms.

In FY 2027, the Court will also use IRA funds to develop a design and structural history of the DC courthouse to facilitate future maintenance and improvements. The Court will also continue to carry out ongoing IRA funded projects started in prior fiscal years and will assess how to most effectively use remaining IRA funds for future investments. The Court anticipates obligating the remaining IRA funds in FY 2028 through FY 2031 to fund additional projects in more of its field courtrooms and its Washington, DC courthouse. The Court also plans to use IRA funds to secure another multi-year technology contract when its current multi-year contract ends. Some or all these planned projects will not be possible if the Court must continue to obligate significant IRA funds to fill the shortfall between its annual appropriation and its annual obligations.

The Court originally intended to use IRA funds exclusively for one-time projects and use the Court’s annual appropriations to pay for the recurring costs to the Court of fulfilling its statutory mandate (*e.g.*, salaries and benefits of judicial officers and Court personnel, travel, rent, security, equipment, and software licenses). In FY 2025 and FY 2026, the Court’s annual appropriations were insufficient to meet the obligations necessary to fulfill the Court’s statutory mandate. To address this shortfall, the Court used \$8.3 million of IRA funds in FY 2025 to supplement the annual appropriation to sustain mission-critical operations. The Court anticipates using an additional \$10 million of IRA funds in FY 2026 to supplement the annual appropriation to sustain mission-critical operations. The FY 2027 annual appropriation request of \$65 million includes sufficient funds to cover all the Court’s recurring costs necessary to fulfill its statutory mandate without using IRA funds.

³² § 10301(4), 136 Stat. 1818, 1833 (Aug. 16, 2022). Section 3109 of 5 U.S.C. authorizes procurement of contracts for “the temporary (not in excess of 1 year) or intermittent services of experts or consultants or an organization thereof.”

Table 10. Inflation Reduction Act Funding

| (DOLLARS IN THOUSANDS) | FY 2025 Actual | FY 2026 Planned | FY 2027 Request |
|--|---------------------------|----------------------------|----------------------------|
| Beginning Balance | \$142,854 | \$74,243 | \$63,279 |
| Obligations: Technology Modernization | (40,727) | (144) | (200) |
| Obligations: Facilities | (26,955) | (792) | (1,500) |
| Obligations: Staffing and Training | -0- | (3,909) | (496) |
| Obligations: Processes, Procedures, and Guidance | (886) | (6,101) | -0- |
| De-obligations from prior year | 837 | 18 | -0- |
| Upward adjustments to prior year activity | (880) | (36) | -0- |
| Ending Balance | \$74,243 | \$63,279 | \$61,083 |

No-Year Appropriation Authority

The Court's FY 2027 request includes no-year appropriation authority of \$1,000,000 to facilitate more effective and efficient planning, budgeting, and use of funds. The Court uses no-year funding for services related to security services, cybersecurity, and the electronic filing and case management system (DAWSON) that permit work to continue efficiently through the periods of appropriation lapses and continuing resolutions. The no-year authority permits the Court to undertake multi-year modernization, security, and leased space initiatives.

| (DOLLARS IN THOUSANDS) | FY 2025 Actual | FY 2026 Planned | FY 2027 Request |
|--|---------------------------|----------------------------|----------------------------|
| Beginning Balance | \$750 | \$1,759 | \$1,759 |
| Appropriation Authority | 1,000 | 1,000 | 1,000 |
| De-obligations From Prior Year | 9 | -0- | -0- |
| Funds Used from Prior Year Carry Forward | 0 | -0- | -0- |
| Funds Used from Current Year Appropriation | 0 | (1,000) | (1,000) |
| Ending Balance | \$1,759 | \$1,759 | \$1,759 |

Tax Court Fee Funds

Offsetting Fee Collections Fund

The offsetting fee collections fund is available to the Court without fiscal year limitation.³³ Significant obligations from fee collections are not anticipated for FY 2027. The availability of IRA funds in recent fiscal years has obviated the need to use offsetting fees for the sustainment of Court operations.

| (WHOLE DOLLARS) | FY 2025 Actual | FY 2026 Planned | FY 2027 Request |
|---|---------------------------|----------------------------|----------------------------|
| Beginning Balance | \$6,414,355 | \$7,466,965 | \$8,566,965 |
| De-obligations from prior years | -0- | -0- | -0- |
| Fiscal Year Collections: | | | |
| Filing Fee Collections | 964,689 | 1,040,700 | 1,040,000 |
| Admissions Fee Collections | 31,700 | 35,300 | 35,000 |
| Copying Fee Collections | 17,391 | 20,100 | 20,000 |
| Nonattorney Exam Fee Collections | 35,400 | -0- | 35,000 |
| Rules of Practice Fee Collections | 100 | 500 | 100 |
| Certificates Fee Collections | 3,330 | 3,400 | 3,400 |
| Total Fiscal Year Fee Collections | \$1,052,610 | \$1,100,000 | \$1,133,500 |
| Total Fee Collections | \$7,466,965 | \$8,566,965 | \$9,700,465 |
| Obligations Financed from Fee Collections | -0- | -0- | -0- |
| Ending Balance | \$7,466,965 | \$8,566,965 | \$9,700,465 |

Practice Fee Fund

The Court is authorized by statute to impose and collect a practice fee (also referred to as a periodic registration fee) on practitioners admitted to practice before the Court.³⁴ Those fees can only be used to employ independent counsel to pursue disciplinary matters involving Tax Court practitioners and to provide services to pro se taxpayers. In January 2020, the Court suspended assessment of the periodic registration fee to prevent further accumulation of funds in a fund account of limited use. In the Consolidated Appropriations Act, 2023,³⁵ Congress authorized the Court to transfer amounts in the practice fee fund to the offsetting

³³ 26 U.S.C. § 7473. The fees deposited into this fund include all Tax Court fees except registration fees imposed for any judicial conference pursuant to 26 U.S.C. § 7470A and registration fees imposed on practitioners admitted to practice before the Tax Court pursuant to 26 U.S.C. § 7475.

³⁴ 26 U.S.C. § 7475.

³⁵ Pub. L. No. 117-328, Division E—Financial Services and General Government Appropriations Act, 2023, Title V, United States Tax Court.

fee collections fund authorized by Congress pursuant to 26 U.S.C. § 7473 (see [Offsetting Fee Collections Fund](#)). Since transferring the balance of funds in FY 2023, the practice fee fund has had no collections or expenditures, and the balance of funds is zero. The Court has requested that Congress repeal 26 U.S.C. § 7475, the Practice Fee Fund.³⁶

Judicial Conference Registration Fee

The Court has statutory authority to impose a reasonable registration fee on persons participating at judicial conferences convened for the purpose of considering the business of the Court and recommending means of improving the administration of justice within the jurisdiction of the Tax Court.³⁷ The registration fees are available to defray the expenses of such conferences. The Court is not requesting designated funds for an in-person judicial conference in FY 2027. Since inception, the judicial conference registration fee fund has had no collections or expenditures, and the balance of funds is zero. The Court continues to host webinars as a means of outreach to members of the Tax Court bar and the public.

³⁶ See [Legislative Proposals](#).

³⁷ 26 U.S.C. § 7470A.

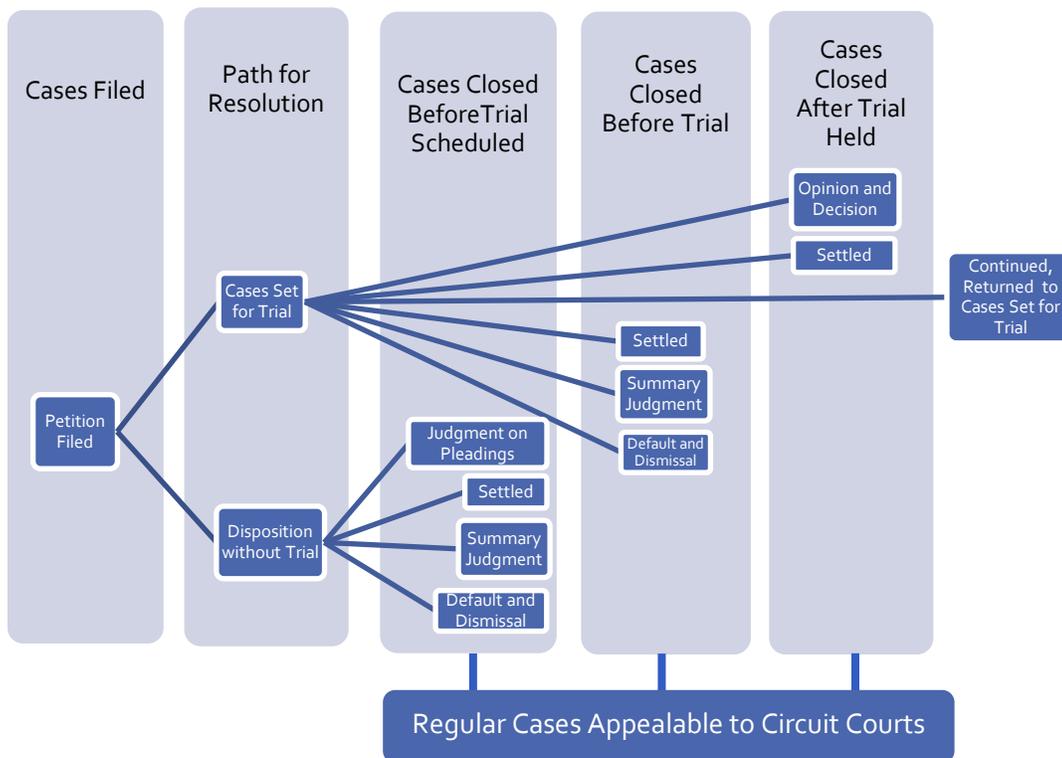
Case Management and Statistics

Jurisdiction and Types of Cases

The scope of the Tax Court's jurisdiction is set forth in Title 26 of the U.S. Code (the Internal Revenue Code). The Court's jurisdiction includes income, estate, gift, and certain excise tax deficiencies, collection due process cases, claims for spousal relief from joint and several liability (innocent spouse relief), partnership proceedings, declaratory judgments, interest abatement actions, review of awards under the IRS whistleblower program, and review of IRS certifications related to passports. Taxpayers, including individuals and business entities, who wish to contest an IRS notice of deficiency or notice of determination may petition the Tax Court to hear and decide the matter. Cases before the Tax Court range from small cases (less than \$50,000) to complex corporate cases with deficiencies over a billion dollars.

Small Cases

By statute, petitioners may elect small case treatment for certain cases (i.e., a simplified procedure for cases in which the taxes in dispute, including penalties, do not exceed \$50,000 per taxable year). The Court generally applies more relaxed rules of evidence in small tax cases. Small case trials are conducted informally, and any probative evidence is admissible.



Caseload

The Court’s caseload varies from year to year based on a combination of factors, including the scope of jurisdiction provided by Congress, the level of IRS audit and enforcement activity, and taxpayers’ choice of forum.

Cases Filed and Closed

In FY 2025, of the 18,549 cases filed, 11,112 (60%) were regular cases and 7,437 (40%) were small cases. In FY 2025, the Court closed 20,961 cases.

| Fiscal Year | Filed | Closed |
|--------------------|--------------|---------------|
| 2020 | 16,988 | 19,568 |
| 2021 | 35,297 | 19,770 |
| 2022 | 29,002 | 32,290 |
| 2023 | 21,882 | 31,585 |
| 2024 | 20,925 | 23,121 |
| 2025 | 18,549 | 20,961 |

³⁸ The number of cases includes an insignificant margin of error.

Cases Filed Based on Jurisdiction Type

More than 91% of the cases filed in FY 2025 were based on the Court’s original deficiency jurisdiction granted by Congress.

| Jurisdiction Type | Filed | Percent |
|--|---------------|----------------|
| Deficiency | 16,897 | 91.1% |
| Lien/Levy | 937 | 5.1% |
| Partnership (BBA Section 1101, Section 6226, Section 6228) | 272 | 1.5% |
| Innocent Spouse | 273 | 1.5% |
| Passport | 82 | 0.4% |
| Interest Abatement | 16 | <0.1% |
| Whistleblower | 25 | <0.1% |
| Worker Classification | 10 | <0.1% |
| Declaratory Judgment, Exempt Organization | 2 | <0.1% |
| Declaratory Judgment, Retirement Plan Revocation | 4 | <0.1% |
| Disclosure | 0 | 0.0% |
| Other | 31 | <0.2% |
| Total | 18,549 | 100.0% |

Method of Filing Petitions

On December 28, 2020, the Court launched the electronic filing and case management system, DAWSON. DAWSON offered taxpayers, for the first time, the opportunity to file a petition electronically to start a new case. In FY 2025, of the 18,549 cases filed, 12,973 were electronic petitions and 5,576 were paper petitions.

| Fiscal Year | Paper | Electronic |
|--------------------|--------------|-------------------|
| 2021 | 83% | 17% |
| 2022 | 67% | 33% |
| 2023 | 55% | 45% |
| 2024 | 38% | 62% |
| 2025 | 30% | 70% |

³⁹ With DAWSON, additional information about case types is available. For more information on case types, consult [Case Procedure Information](#).

Trial Sessions

The Court strives to resolve cases efficiently while giving careful consideration to the merits of each case. To achieve this goal, the Court schedules cases for trial promptly after the pleadings are complete. A regularly scheduled trial session is typically a one-week period in a designated city where the judge conducts hearings or trials in cases set for that trial session. Judges conduct trial sessions during three terms per year (winter, spring, and fall). The number of trial sessions scheduled during a term is based on the number of cases ready for trial. Generally, a one-week regular case session will have a calendar of approximately 100 to 125 cases per judge. A one-week small case session will have a calendar of approximately 125 cases per judge. The Court also schedules hybrid sessions that include both regular and small cases. Historically, most active judges are assigned from 7 to 10 trial sessions annually. Judges also schedule special trial sessions for cases requiring lengthy trials.

Table 16: Number of Regularly Scheduled Weeks of Trial and Special Trial Sessions Scheduled*

| Fiscal Year | Total Regularly Scheduled (In-Person and Remote) | <i>Total Regularly Scheduled In-Person Sessions</i> | <i>Total Regularly Scheduled Remote Sessions</i> | Special Trial Sessions Scheduled |
|--------------------|---|---|--|---|
| 2020 | 167 | 167 | 0 | 63 |
| 2021 | 111 | 56 | 55 | 57 |
| 2022 | 165 | 61 | 104 | 113 |
| 2023 | 223 | 171 | 52 | 90 |
| 2024 | 183 | 163 | 20 | 116 |
| 2025 | 138 | 129 | 9 | 135 |

* FY 2020 data includes all originally scheduled trial sessions. Due to the COVID-19 pandemic, the Court canceled 68 regular trial sessions and 12 special trial sessions. Other trial sessions that were originally scheduled as in-person trial sessions transitioned to remote trial sessions. Ultimately, in FY 2020, the Court conducted 87 in-person and 12 remote trial sessions.

Many cases close as a result of settlement between the parties and thus do not go to trial. Even in those circumstances, judges actively manage pretrial matters. Settlements also occur during scheduled trial sessions as parties are given an opportunity to speak to each other in person and self-represented taxpayers may consult with low income taxpayer clinic representatives or pro bono counsel who attend the trial sessions. See [Low Income Taxpayer Clinic and Bar Sponsored Programs](#).

Trials and Appeals

Opinions Issued

When a case is tried, the judge generally issues a written opinion within one year. In FY 2025, 187 opinions were issued: 144 relating to regular cases, 14 relating to small cases, and 29 bench opinions.

| Fiscal Year | Memorandum Opinion | TC Opinions | Summary Opinions (Small Cases) | Bench Opinions* | Total Opinions Issued |
|--------------------|---------------------------|--------------------|---------------------------------------|------------------------|------------------------------|
| 2020 | 174 | 29 | 31 | 51 | 285 |
| 2021 | 137 | 20 | 36 | 61 | 254 |
| 2022 | 131 | 18 | 28 | 38 | 215 |
| 2023 | 147 | 23 | 32 | 50 | 252 |
| 2024 | 124 | 25 | 25 | 25 | 199 |
| 2025 | 124 | 20 | 14 | 29 | 187 |

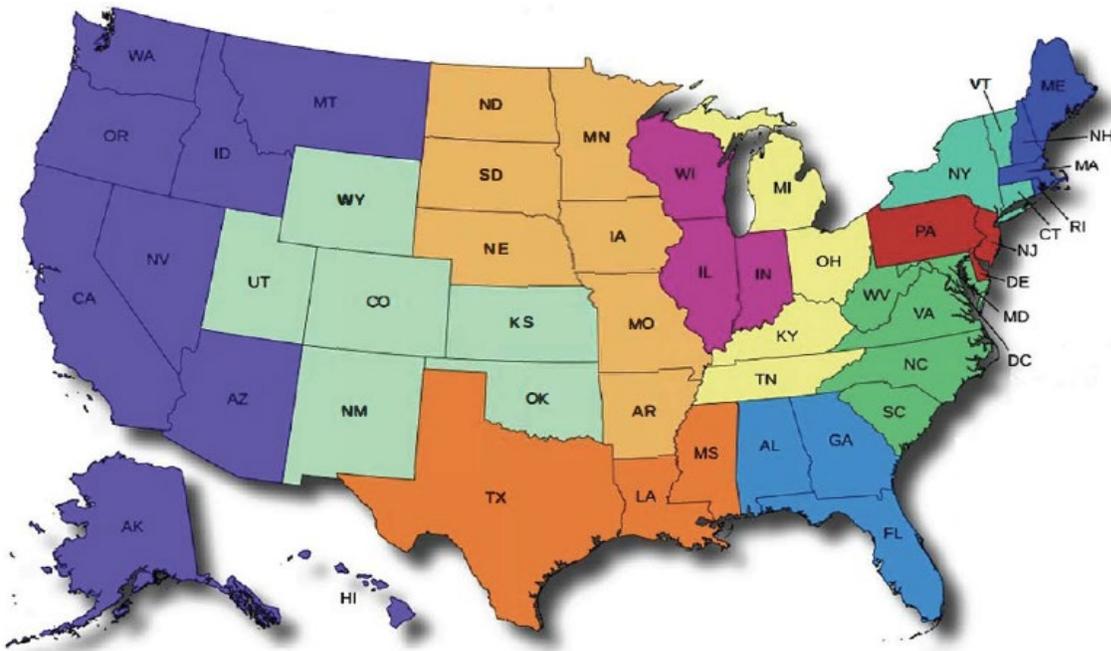
The number of opinions issued for FY 2020, FY 2021, FY 2023, and FY 2024 in previous Congressional Budget Justifications overstated the number of opinions issued as the previously reported numbers counted an opinion for a consolidated case for each case within that consolidated group rather than counting only one opinion for all cases within each consolidated group. This Table 17 was revised as of Feb. 13, 2026, where applicable, to reflect totals that count only one opinion for each consolidated group.

- *The Court does not categorize bench opinions as regular or as small cases.*

Appealed Cases

Regular tax cases generally are appealable to the United States court of appeals for the circuit where the individual petitioner resides or the corporate petitioner has its principal place of business. The Tax Court follows decisions of a court of appeals that are “squarely in point” if appeal of the case would lie to that court.⁴⁰ Tax Court decisions in small tax cases are not appealable. The table below provides the number of Tax Court cases appealed each fiscal year according to the circuit to which the cases were appealed.

| Fiscal Year | 1 st | 2 nd | 3 rd | 4 th | 5 th | 6 th | 7 th | 8 th | 9 th | 10 th | 11 th | DC and Federal | TOTAL |
|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|----------------|-------|
| 2020 | 1 | 10 | 3 | 15 | 11 | 6 | 15 | 3 | 45 | 7 | 33 | 7 | 156 |
| 2021 | 0 | 4 | 5 | 0 | 8 | 6 | 6 | 9 | 30 | 4 | 8 | 6 | 86 |
| 2022 | 3 | 4 | 13 | 4 | 6 | 3 | 5 | 1 | 23 | 5 | 10 | 13 | 90 |
| 2023 | 2 | 8 | 8 | 6 | 4 | 9 | 11 | 3 | 34 | 4 | 7 | 15 | 111 |
| 2024 | 2 | 14 | 13 | 4 | 11 | 6 | 3 | 3 | 12 | 9 | 20 | 8 | 105 |
| 2025 | 2 | 7 | 9 | 8 | 8 | 5 | 4 | 3 | 30 | 9 | 21 | 8 | 114 |



⁴⁰ See *Golsen v. Commissioner*, 54 T.C. 742, 757 (1970), *aff'd*, 445 F.2d 985 (10th Cir. 1971) (the “Golsen rule”).

Taxpayer Representation

Tax Court practitioners include attorneys as well as nonattorneys who satisfy certain requirements. Nonattorneys must pass an examination that the Court administers. In FY 2025, taxpayers were self-represented (pro se) in approximately 78 percent of the cases filed.

Limited Entry of Appearance

The Court implemented Limited Entry of Appearance (LEA) procedures beginning in September 2019. These procedures allow limited representation that constitutes a practitioner-client relationship in which, by advance agreement, the services provided to the taxpayer by a practitioner admitted to practice before the Court and in good standing are limited in scope and duration to less than full representation. The LEA procedures were modified on June 1, 2020, to address filing limited appearances in remote proceedings. In FY 2025, 79 LEAs were filed: 62 in regular cases and 17 in small cases. Since initial implementation in FY 2019, 335 LEAs have been filed: 238 in regular cases and 97 in small cases.

| Fiscal Year | Regular Cases | Small Cases | Total Filed |
|--------------------|----------------------|--------------------|--------------------|
| 2019* | 3 | 3 | 6 |
| 2020 | 25 | 8 | 33 |
| 2021 | 23 | 13 | 36 |
| 2022 | 44 | 10 | 54 |
| 2023 | 40 | 22 | 62 |
| 2024 | 41 | 24 | 65 |
| 2025 | 62 | 17 | 79 |
| TOTAL | 238 | 97 | 335 |

*The Limited Entry of Appearance procedures began in September 2019. Thus, FY 2019 includes only one month of data.

Low Income Taxpayer Clinic, Pro Bono, and Bar Sponsored Programs

Self-represented taxpayers may obtain legal assistance through Low Income Taxpayer Clinic (LITC) programs, pro bono organizations, and bar sponsored programs operated by volunteers working through the tax sections of national, state, and local bar associations in several cities. The Court provides information as to the availability of these programs to every self-represented petitioner. The information is also available on the Court's website.

Currently, taxpayers have access to legal assistance through 131 LITC programs as well as bar sponsored programs operated by volunteers in 16 cities. The 131 participating LITCs comprise: 43 law schools, 3 business schools, and 85 legal service or pro bono organizations.

Other Legislative Proposals

Other legislative proposals submitted to Congress include the following fee proposals:

Filing Fee

The proposal amends 26 U.S.C. § 7451 to authorize the Court to impose a fee of \$100 for the filing of any petition. The proposal authorizes adjustment for inflation. The proposal also provides express statutory authority to waive the filing fee in certain circumstances.

Miscellaneous Fees

The proposal amends 26 U.S.C. § 7451 to provide express statutory authority for the Court to impose various fees, not in excess of the fees charged and collected by the clerks of the district courts.

Judicial Conference Registration Fee

The proposal amends 26 U.S.C. § 7470A to clarify the authority for the Court to use judicial conference fees to cover the cost of activities and programs of the Court that are intended to support and foster communication and relationships between the Court and persons practicing before the Court and by other persons active in the legal profession consistent with other courts.

Transcript of Record

The proposal amends 26 U.S.C. § 7474 to delete the express statutory authority to impose a fee for copying, comparison, and certification of any record, entry, or other paper. The Court would impose such fees pursuant to the newly enacted miscellaneous fees statutory authority.

Practice Fee

The proposal repeals 26 U.S.C. § 7475, Practice Fee.

Disposition of Fees

The proposal amends 26 U.S.C. § 7473 to provide that all fees collected by the Tax Court, except for the judicial conference fees provided in § 7470A, shall be deposited into the offsetting collections fee fund established by 26 U.S.C. § 7473.

List of Current Judges

Presidentially Appointed Judges

| By Seniority | First Oath of Office |
|--|----------------------|
| Patrick J. Urda, Chief Judge | September 27, 2018 |
| Kathleen Kerrigan | May 4, 2012 |
| Ronald L. Buch | January 14, 2013 |
| Joseph W. Nega | September 4, 2013 |
| Cary Douglas Pugh | December 16, 2014 |
| Tamara W. Ashford | December 19, 2014 |
| Elizabeth A. Copeland | October 12, 2018 |
| Courtney D. Jones | August 9, 2019 |
| Emin Toro | October 18, 2019 |
| Travis A. Greaves | March 9, 2020 |
| Alina I. Marshall | August 24, 2020 |
| Christian N. Weiler | September 9, 2020 |
| Kashi Way | August 7, 2024 |
| Adam B. Landy | August 8, 2024 |
| Jeffrey S. Arbeit | October 3, 2024 |
| Benjamin A. Guider III | October 3, 2024 |
| Rose E. Jenkins | October 15, 2024 |
| Cathy Fung | December 13, 2024 |
| There is one vacancy as of the date of submission. | |

Special Trial Judges

| By Seniority | First Oath of Office |
|---|----------------------|
| Zachary S. Fried, Chief | October 10, 2023 |
| Peter J. Panuthos | June 12, 1983 |
| Diana L. Leyden | June 20, 2016 |
| Jennifer E. Siegel | September 11, 2023 |
| Lewis R. Carluzzo Assumed senior status in FY 2026. | August 7, 1994 |

Senior Judges

| By Seniority | First Oath of Office |
|--|----------------------|
| Mary Ann Cohen* | September 24, 1982 |
| Stephen J. Swift+ | August 16, 1983 |
| Carolyn M. Parr++ | November 24, 1985 |
| Thomas B. Wells+ | October 13, 1986 |
| Laurence J. Whalen** | November 23, 1987 |
| James S. Halpern* | July 3, 1990 |
| Carolyn P. Chiechi+ | October 1, 1992 |
| Maurice B. Foley* | April 10, 1995 |
| Juan Vasquez* | May 1, 1995 |
| Joseph H. Gale++ | February 6, 1996 |
| Michael B. Thornton* | March 8, 1998 |
| L. Paige Marvel* | April 6, 1998 |
| Harry A. Haines+ | April 22, 2003 |
| Joseph R. Goeke* | April 22, 2003 |
| Robert A. Wherry, Jr.** | April 23, 2003 |
| Diane L. Kroupa+ | June 13, 2003 |
| Mark V. Holmes* | June 30, 2003 |
| David Gustafson* | July 29, 2008 |
| Elizabeth Crewson Paris* | July 30, 2008 |
| Richard T. Morrison* | August 29, 2008 |
| Albert G. Lauber* | January 31, 2013 |
| * Senior judge serving on recall | |
| ** Senior judge subject to recall | |
| + Retired senior judge due to disability | |
| ++ Retired senior judge | |

Designated Trial Session Cities

| | | | |
|---|--|--|--|
| ALABAMA Birmingham (B,C) Mobile (B,C) | ILLINOIS Chicago (C,T) Peoria* (B,C) | MISSOURI Kansas City (C,T) St. Louis (C,T) | SOUTH CAROLINA Columbia (C,T) |
| ALASKA Anchorage (B,C) | INDIANA Indianapolis (B, C) | MONTANA Billings* (B) Helena (B) | SOUTH DAKOTA Aberdeen* (B,C) |
| ARIZONA Phoenix (C,T) | IOWA Des Moines (B,C) | NEBRASKA Omaha (B,C) | TENNESSEE Knoxville (B,C) Memphis (C,T) Nashville (C,T) |
| ARKANSAS Little Rock (B,C) | KANSAS Wichita* (B,C) | NEVADA Las Vegas (C,T) Reno (C,T) | TEXAS Dallas (C,P,T) El Paso (B,C,P) Houston (C,P,T) Lubbock (B,C,P) San Antonio (C,P,T) |
| CALIFORNIA Fresno* (B,C,P) Los Angeles (C,T) San Diego (C,P,T) San Francisco (C,T) | KENTUCKY Louisville (C, T) | NEW MEXICO Albuquerque (B,C) | UTAH Salt Lake City (B,C) |
| COLORADO Denver (C,P,T) | LOUISIANA New Orleans (C,T) Shreveport* (B,C) | NEW YORK Albany* (B,C) Buffalo (B,C) New York (C,P,T) Syracuse* (B,C) | VERMONT Burlington* (B,C) |
| CONNECTICUT Hartford (C,T) | MAINE Portland* (B,C) | NORTH CAROLINA Winston-Salem (C,T) | VIRGINIA Richmond (B,C) Roanoke* (B,C) |
| DISTRICT OF COLUMBIA (C,T) | MARYLAND Baltimore (B,C,P) | NORTH DAKOTA Bismarck* (B,C) | WASHINGTON Seattle (C,T) Spokane (B,C) |
| FLORIDA Jacksonville (C,P,T) Miami (C,P,T) Tallahassee* (B,C,P) Tampa (C,P,T) | MASSACHUSETTS Boston (C,T) | OHIO Cincinnati (B,C) Cleveland (C,T) Columbus (B,C) | WEST VIRGINIA Charleston (B,C) |
| GEORGIA Atlanta (C,T) | MICHIGAN Detroit (C,T) | OKLAHOMA Oklahoma City (C,T) | WISCONSIN Milwaukee (C,T) |
| HAWAII Honolulu (B,C) | MINNESOTA St. Paul (C,T) | OREGON Portland (B,C) | WYOMING Cheyenne* (B,C) |
| IDAHO Boise (B,C) Pocatello* (B) | MISSISSIPPI Jackson (B,C) | PENNSYLVANIA Philadelphia (C,T) Pittsburgh (C,T) | |

* - Denotes city where only small tax cases may be heard.

B - Borrowed courtroom. No permanent courtroom.

C - City served by Low Income Taxpayer Clinic.

P - City served by bar sponsored program.

T - Tax Court courtroom.



United States Tax Court

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Washington, DC 20217

Telephone: 202-521-0700
