



# United States Tax Court

Washington, DC 20217

May 26, 2026

## ANNOUNCEMENT

Chief Judge Patrick Urda announced today that the United States Tax Court has proposed amendments to its Rules of Practice and Procedure.

The Court proposes to amend Title XX, Practice Before the Court. The proposed amendments comprehensively restyle this title to make it clearer, simpler, and more consistent with the restyled Federal Rules of Civil Procedure.

In addition, the proposed amendments clarify how nonattorneys may apply for admission to practice before the Court, explain eligibility criteria, and set out specific requirements for letters of recommendation. They also modify practitioner reporting obligations with respect to disciplinary actions, changes in status, and changes in contact information as well as the procedures the Court will follow for certain disciplinary hearings, reciprocal discipline, and reinstatement.

The proposed amendments are contained in the Notice attached to this announcement and are available on the Tax Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

The Tax Court invites public comment on the proposed amendments. Comments must be received by Friday, July 24, 2026, and may be emailed to [Rules@ustaxcourt.gov](mailto:Rules@ustaxcourt.gov) or addressed to the Clerk of the Court at United States Tax Court, 400 Second Street, N.W., Room 116, Washington, D.C. 20217. Comments received will be made available on the Comments and Suggestions page on the Tax Court website.

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

**NOTICE OF PROPOSED AMENDMENTS TO  
THE TAX COURT RULES OF PRACTICE AND PROCEDURE**

May 26, 2026

**RULES OF THE UNITED STATES TAX COURT**



## TITLE XX. PRACTICE BEFORE THE COURT

### RULE 200. ADMISSION TO PRACTICE

#### (a) Qualifications.

- (1) *In General.* An applicant for admission to practice before the Court must establish to the Court's satisfaction that the applicant:
  - (A) is of good moral and professional character and possesses the requisite qualifications to provide competent representation before the Court; and
  - (B) meets the other requirements of this rule.
- (2) *Attorney Applicants.*
  - (A) *Application for Admission to Practice, Application Fee, and Certificate of Good Standing.* An applicant who is an attorney at law must, as a condition of being admitted to practice, submit the following items:
    - (i) the application fee set forth in the Court's Fee Schedule available on the Court's website;
    - (ii) an application for admission to practice; and
    - (iii) a current certificate of good standing issued by the U.S. Supreme Court, or the highest court of any U.S. state or territory, or the District of Columbia, in which the applying attorney is barred, active, and in good standing. The certificate must be issued within 90 calendar days before the date the application is submitted.
  - (B) *Submission to the Admissions Clerk.* The items listed in paragraph (a)(2)(A) must be submitted to the Admissions Clerk in accordance with instructions on the "Guidance for Practitioners" page available on the Court's website.
- (3) *Nonattorney Applicants.* An applicant who is not an attorney at law must, as a condition of being admitted to practice, satisfy the requirements of subparagraphs (A), (B), and (C). These application procedures are not available to any individual who is or ever has been admitted to the Bar of the U.S. Supreme Court or any U.S. state or territory, or the District of Columbia.
  - (A) *Written Examination.* An applicant who is not an attorney at law must satisfy the Court, by means of a written examination, that the applicant possesses the requisite

qualifications to provide competent representation before the Court.

- (i) *Timing of Examination and Public Announcement.* The Court shall periodically administer written examinations for applicants who are not attorneys at law. The Court shall publicly announce the date and time of an examination at least 6 months before it is to be administered.
  - (ii) *Application to Appear for Examination.* An applicant who is not an attorney at law must apply to appear for the examination in accordance with the Court's instructions.
  - (iii) *Eligibility.* The Court shall determine eligibility requirements, including the payment of examination fees, to appear for the examination. No qualified person shall be denied eligibility because of a failure to be a member of any profession or calling. See Code sec. 7452.
  - (iv) *Notice of Examination.* The Court shall notify eligible applicants of the time and place to appear for the examination. The Court's notice is required as authority for taking the examination.
  - (v) *Notice of Examination Results.* The Court shall notify each applicant of that applicant's examination results.
- (B) *Application for Admission to Practice and Application Fee.* An applicant who is notified of having passed the written examination must submit to the Admissions Clerk an application for admission to practice accompanied by the application fee set forth in the Court's Fee Schedule available on the Court's website.
- (C) *Sponsorships.* An applicant who is not an attorney at law ordinarily must be sponsored by at least two persons currently admitted to practice before the Court. The Court may in its discretion accept an applicant with fewer than two sponsors.
- (i) *Letter of Recommendation.* A sponsor must submit a letter of recommendation directly to the Admissions Clerk, and it shall be treated as a confidential communication.

- (ii) *Timing.* A sponsor must submit a letter of recommendation promptly after an applicant is notified of having passed the written examination required by paragraph (a)(3)(A).
  - (iii) *Contents.* A letter of recommendation must conform to the Letter of Recommendation (Form 19) shown in the Appendix. The sponsor must state fully and frankly the extent of the sponsor’s acquaintance with the applicant, the sponsor’s opinion of the applicant’s moral character and reputation, and the sponsor’s opinion of the applicant’s qualifications to practice before the Court.
- (b) **Forms—Application for Admission to Practice.** An application for admission to practice must be submitted on the Court’s form. Application forms and other necessary information may be obtained by contacting the Admissions Clerk, United States Tax Court, 400 Second St., N.W., Washington, D.C. 20217. An Application for Admission to Practice (Attorney at Law) (Form 30) is also available on the Court’s website.
- (c) **Unsworn Declaration.** An applicant for admission to practice must subscribe to the following unsworn declaration as included in the application for admission to practice:

“I, \_\_\_\_\_, declare under penalty of perjury that I am the person named in the foregoing application for admission to practice before the United States Tax Court, that the statements of fact herein contained are true and correct, and that I will support the Constitution of the United States and will conduct myself uprightly and according to law and the Rules of Practice and Procedure of the United States Tax Court.”
- (d) **Certificate of Admission.** Upon approving an application for admission to practice that satisfies all the requirements of this rule, the Court shall issue a certificate of admission to the applicant.
- (e) **Corporations and Firms Not Eligible.** The Court shall not admit to practice or recognize corporations or firms.

### **Explanation**

It is proposed that Rule 200 be amended stylistically and reorganized to conform more closely to similar rules adopted by other federal courts. The proposed reorganization includes the addition of new subparagraphs and headings throughout the rule.

It is further proposed to amend Rule 200 by deleting the redundant terms “commonwealth” or “possession” that appear in existing paragraph (a)(2). Proposed amendments to Rule 200 (specifically new paragraph (a)(2)(A)(iii) and new introductory text in paragraph (a)(3)) refer instead, in relevant part, to “any U.S. state or territory.” No substantive change is intended.

It is proposed to amend existing Rule 200(a)(3) to include three new subparagraphs outlining the procedures for the nonattorney examination, submission of an application for admission to practice, and sponsorship requirements.

**Eligible Applicants:** The introductory text of paragraph (a)(3), as amended, clarifies that any person who is or was previously admitted to any Bar listed in that paragraph is not eligible to use the nonattorney application procedures.

**Timing:** To give the Court greater flexibility in scheduling nonattorney examinations, new paragraph (a)(3)(A)(i) provides that the Court shall administer the nonattorney examination periodically.

**Sponsorships and Letters of Recommendation.** The provisions governing sponsorship requirements in existing Rule 200(c) now appear, with stylistic revisions, as new paragraph (a)(3)(C). In connection with this proposed amendment, the Court proposes to adopt new Form 19, Letter of Recommendation, to be included in the Appendix to the Rules. Form 19 includes an attestation that the sponsorship letter is not being provided in return for consideration of any kind. New paragraph (a)(3)(C)(iii) (Contents) requires that any letter of recommendation submitted to the Court on an applicant’s behalf conform to the new form.

It is proposed to amend the heading of existing Rule 200(b) to “Forms—Application for Admission to Practice” and to amend the text of paragraph (b) to state that an Application for Admission to Practice (Attorney at Law) (Form 30) is available on the Court’s website.

Finally, it is proposed to amend existing Rule 200(d) (Admission) by separating the provisions of that paragraph into new paragraph (c) (Unsworn Declaration), which newly includes the text of the required unsworn declaration, and new paragraph (d) (Certificate of Admission).

## **RULE 201. CONDUCT OF PRACTICE BEFORE THE COURT**

- (a) In General.** Practitioners must carry on their practice before the Court in accordance with the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association.
- (b) Statement of Employment.** The Court may require any practitioner before it to furnish a statement, under oath, of the terms and circumstances of the practitioner’s employment in any case.

### **Explanation**

It is proposed that Rule 201 be amended stylistically. No substantive change is intended.

## **RULE 202. PRACTITIONER OBLIGATIONS AND DISCIPLINARY MATTERS**

**(a) In General.** The Court may discipline a member of its Bar because of:

- (1) conviction in any court of the United States, or of any U.S. state or territory, or of the District of Columbia, of any felony or of any lesser crime involving false swearing, misrepresentation, fraud, criminal violation of any provision of the Internal Revenue Code, bribery, extortion, misappropriation, theft, or moral turpitude;
- (2) imposition of discipline by another court, or an attorney's disbarment or suspension by consent or resignation from another court's Bar while an investigation into allegations of misconduct is pending, or imposition of discipline by any U.S. agency exercising professional disciplinary jurisdiction, or imposition of discipline by any professional licensing body;
- (3) conduct with respect to the Court that violates the letter and spirit of the Model Rules of Professional Conduct of the American Bar Association, or the Court's rules, orders, or other instructions; or
- (4) any other conduct unbecoming a member of the Court's Bar.

**(b) Reporting Requirements.**

- (1) *Convictions.* A member of the Court's Bar who has been convicted of any felony or of any lesser crime described in paragraph (a)(1) must provide written notice of that conviction to the Admissions Clerk at the address provided in Rule 200(b) within 30 days after entry of the judgment of conviction.
- (2) *Discipline.* A member of the Court's Bar who has been disciplined as described in paragraph (a)(2) must provide written notice of that action to the Admissions Clerk at the address provided in Rule 200(b) within 30 days after entry of the order of discipline.
- (3) *Change in Status.* A practitioner admitted to practice before the Court must notify the Admissions Clerk at the address provided in Rule 200(b) of any change in status before the U.S. Supreme Court, or a court of any U.S. state or territory, or the District of Columbia, or an agency of the United States Government exercising professional disciplinary jurisdiction, or any

professional licensing body, within 30 days after the change. A change in status may include admission, retirement, nondisciplinary suspension, or resignation, for any reason.

- (4) *Contact Information.* A practitioner admitted to practice before the Court must maintain current contact information in the Court's electronic filing and case management system and must update this information within 30 days of any change. A practitioner who has been granted an exemption from electronic filing pursuant to Rule 26(b)(1)(B)(ii) must notify the Court of any change of contact information within 30 days by submitting to the Admissions Clerk a Notice of Change of Address (Form 10) shown in the Appendix, or another written communication.
- (5) *Notice of Change of Address in a Pending Case.* For provisions requiring the filing of a separate notice of change of address for each docket number in which a practitioner has entered an appearance, see Rule 21(c).

**(c) Disciplinary Actions.**

- (1) *Types of Discipline.* Discipline may consist of disbarment, suspension, reprimand, admonition, or any other sanction that the Court considers appropriate.
- (2) *Opportunity to Be Heard.* Except as provided in paragraph (d)(3) and (4), no practitioner shall be suspended for more than 60 days or disbarred without an opportunity to be heard.

**(d) Immediate Suspensions.**

- (1) *In General.* The Court may, in the exercise of its discretion, immediately suspend a practitioner from practice before the Court until further order of the Court but for no more than 60 days.
- (2) *Suspension for Contempt or Misconduct.* A Judge of the Court may immediately suspend a practitioner for no more than 60 days for contempt or misconduct during any hearing or trial.
- (3) *Suspension Pending Final Disposition of Disciplinary Proceedings.* If a member of the Court's Bar is convicted in any court of the United States, or of any U.S. state or territory, or of the District of Columbia, of any felony or of any lesser crime described in paragraph (a)(1), and notwithstanding any pending appeal of the conviction, the Court may, in the exercise of its discretion, immediately suspend the practitioner from practice before the Court pending final disposition of the disciplinary proceedings described in paragraph (e).

- (4) *Reciprocal Discipline.* The Court may immediately suspend a practitioner who has been suspended or disbarred by another court, a U.S. agency exercising professional disciplinary jurisdiction, or a professional licensing body, pending a final disposition under these rules. The Court shall also issue an order to show cause in accordance with Rule 202(e)(1).

**(e) Disciplinary Proceedings.**

- (1) *Order to Show Cause.* Unless a practitioner is suspended under paragraph (d)(2), when the Court becomes aware of the occurrence or allegation of any event described in paragraph (a)(1)–(4), the Court shall serve the practitioner with an order to show cause or shall take other appropriate investigatory action.
  - (A) An order to show cause shall:
    - (i) direct the practitioner to file a written response; and
    - (ii) provide the practitioner with an opportunity to request a hearing.
  - (B) The Court shall serve the practitioner at the address recorded in the Court’s electronic filing and case management system.
- (2) *Hearing.* A practitioner may request a hearing in response to an order to show cause issued under this paragraph or in response to a suspension under paragraph (d)(2), and the Court shall promptly set the matter for hearing. A hearing in response to a suspension under paragraph (d)(2) or in connection with a disciplinary proceeding predicated on the complaint of a Judge of the Court shall be conducted before a panel of three other Judges of the Court.

**(f) Reinstatement.**

- (1) *In General.* A practitioner who is suspended or disbarred under this rule may not resume practice before the Court until reinstated by Court order.
- (2) *Immediate Reinstatement.* When a practitioner is suspended under paragraph (d)(1) or (2), the Court shall issue an order reinstating the practitioner at the end of the suspension period.
- (3) *Petition for Reinstatement.* Unless the Court orders otherwise, and except as provided in paragraph (f)(2), to be reinstated to practice before the Court, a practitioner must file a petition for reinstatement that conforms to the Petition for Reinstatement (Form 20) shown in the Appendix. Upon receipt of a petition for reinstatement, the Court may take appropriate action, including

setting the matter for hearing. If a disbarment or suspension for more than 60 days is predicated on the complaint of a Judge of the Court, any hearing shall be conducted before a panel of three other Judges of the Court.

- (A) *Burden of Proof.* To be reinstated, a practitioner must demonstrate by clear and convincing evidence that the practitioner's reinstatement will not be detrimental to the integrity and standing of the Court's Bar, or to the administration of justice, or subversive of the public interest.
- (B) *Time Limit Following Adverse Decision.* No petition for reinstatement under this rule may be filed within one year following an adverse decision on a petition for reinstatement filed by or on behalf of the same practitioner.
- (g) **Right to Counsel.** In all proceedings conducted under this rule, a practitioner has the right to be represented by counsel, whether or not that counsel is admitted to practice before the Court. The provisions of this Title apply to any attorney who appears before the Court for the duration of the disciplinary proceeding. The Court may take disciplinary action against any attorney for alleged misconduct in connection with a disciplinary proceeding.
- (h) **Appointment of Court Counsel.** The Court, in its discretion, may appoint counsel to the Court to assist it with any disciplinary matters.
- (i) **Jurisdiction.** Nothing contained in this rule shall be construed to deny the Court any powers it needs to maintain control over proceedings conducted before it, such as proceedings for contempt under Code section 7456(c) or for costs under Code section 6673(a)(2).

### **Explanation**

It is proposed that Rule 202 be amended stylistically and reorganized to conform more closely to similar rules adopted by other federal and state courts. The proposed reorganization includes the addition of new subparagraphs and headings.

It is further proposed to amend Rule 202 by deleting the redundant terms "commonwealth" or "possession" that appear in existing paragraphs (a)(1) and (d). Proposed amendments to Rule 202 (specifically paragraphs (a)(1), (b)(3), and (d)(3)) refer instead, in relevant part, to "any U.S. state or territory." No substantive change is intended.

It is further proposed to amend existing Rule 202(b) to add subparagraphs that clarify a practitioner's obligation to timely inform the Court of any criminal conviction, disciplinary action, change in status, change in contact information, or

change of address in a pending case. Compliance with proposed Rule 202(b)(4) generally will be deemed sufficient for purposes of Rules 21(c) and 24(e).

It is further proposed to amend and reorganize existing paragraphs (c) and (d). Paragraph (c) is reorganized to include two subparagraphs—the first subparagraph lists different types of disciplinary actions, and the second subparagraph recognizes a practitioner’s right to be heard in connection with certain disciplinary proceedings. Paragraph (d) is reorganized to include separate subparagraphs setting forth the rules governing immediate suspensions in four different scenarios. Paragraph (d)(4), a new provision, establishes an updated procedure under which the Court may immediately suspend a practitioner pending a final disposition on the question of reciprocal discipline if a practitioner has been suspended or disbarred by another court, a U.S. agency, or a professional licensing body.

It is further proposed to amend and reorganize existing paragraph (e) with new subparagraphs governing orders to show cause and practitioner requests for a hearing. Proposed amendments related to the conduct of disciplinary hearings are intended to conform the rule to similar rules in effect in other federal and state courts and will allow the Court, in its discretion, to assign special trial judges and senior attorneys from the Court’s staff to conduct certain disciplinary proceedings.

It is further proposed to amend and reorganize existing paragraph (f). Paragraph (f)(1) (formerly paragraph (f)(2)) is amended to clarify that a practitioner who has been suspended or disbarred may not resume practice before the Court until reinstated by Court order. New paragraph (f)(3) provides that a petition for reinstatement must conform to a new Petition for Reinstatement (Form 20) to be shown in the Appendix to the Rules. Proposed amendments related to the conduct of reinstatement hearings are intended to conform the rule to similar rules in effect in other federal and state courts and will allow the Court, in its discretion, to assign special trial judges and senior attorneys from the Court’s staff to conduct certain reinstatement proceedings.

Finally, it is further proposed to amend existing paragraph (g) to clarify that any attorney who appears before the Court or who participates in disciplinary proceedings is subject to Title XX and to the Court’s jurisdiction to take disciplinary action if warranted.



FORM 19

United States Tax Court

Washington, DC 20217

LETTER OF RECOMMENDATION

(See Rule 200(a)(3)(C).)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

An applicant for admission by examination generally must be sponsored by at least two persons admitted to practice before the Court. This form constitutes a letter of recommendation by the sponsor and is treated as a confidential communication. This form must be submitted to [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov).

Applicant's Name: \_\_\_\_\_

Sponsor's Name: \_\_\_\_\_

Sponsor's Tax Court Bar Number: \_\_\_\_\_

Period of time the sponsor has personally known the applicant: \_\_\_\_\_

Attached is:

- A statement that fully and frankly describes the extent of the sponsor's acquaintance with the applicant, the sponsor's opinion of the applicant's moral character and reputation, and the sponsor's opinion of the applicant's qualifications to practice before the Court. See Rule 200(a)(3)(C)(iii).

I certify that this sponsorship is not being provided in return for consideration of any kind. I declare under penalty of perjury that the above information is true and correct.

\_\_\_\_\_  
Sponsor's Signature

\_\_\_\_\_  
Date



# United States Tax Court

Washington, DC 20217

## PETITION FOR REINSTATEMENT

(See Rule 202(f).)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

A practitioner who is suspended or disbarred under Rule 202 may not resume practice before the Court until reinstated by Court order. Unless the Court orders otherwise, to be reinstated to practice before the Court a practitioner must file a petition for reinstatement that conforms to this form.

This form must be submitted to [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov).

Practitioner's Name: \_\_\_\_\_

Practitioner's current or former Tax Court Bar Number: \_\_\_\_\_

Practitioner's date of suspension or disbarment: \_\_\_\_\_

Attached are:

- Statement explaining why your reinstatement will not be detrimental to the integrity and standing of the Court's Bar, or to the administration of justice, or subversive of the public interest (required).
- Supporting evidence (if applicable).

I certify that this petition for reinstatement is not being filed within one year following an adverse decision on a petition for reinstatement filed by me or on my behalf. I declare under penalty of perjury that the attached information is true and correct.

\_\_\_\_\_  
Practitioner's Signature

\_\_\_\_\_  
Date