



UNITED STATES TAX COURT

Washington, D.C. 20217

May 7, 2020

Administrative Order No. 2020-01

Subject: Postponement of 2020 Nonattorney Examination

I. Background

I.R.C. sec. 7452 requires the Tax Court to admit nonattorneys to practice before the Court. In accordance with Rule 200(a)(3), Tax Court Rules of Practice and Procedure, the Court administers an examination for those nonattorneys who seek to be admitted to practice before the Court. Rule 200(a)(3) provides that the Court will offer the nonattorney examination no less often than every two years. Rule 200(a)(3) also provides that the Court will make a public announcement concerning the date and time for the nonattorney examination at least 6 months prior to the date of each examination.

Many individuals travel from all over the United States to Washington, D.C., to take the nonattorney examination. The Court's next nonattorney examination is currently scheduled to be held in November 2020.

II. Postponement of the 2020 Nonattorney Examination

Rule 25(c), Tax Court Rules of Practice and Procedure, provides in relevant part: "Unless precluded by statute, the Court in its discretion may make longer or shorter any period provided by these Rules." Ongoing public health and safety issues resulting from the COVID-19 pandemic make large public gatherings and travel inadvisable. To mitigate risks and concerns related to COVID-19, the Court will postpone the 2020 nonattorney examination to the fall of 2021. Thereafter, in accordance with Rule 200(a)(3), the Court's nonattorney examination will be held no less often than every two years.

Maurice B. Foley
Chief Judge