



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

FEE SCHEDULE¹

Filing Fees

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

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

Admission and Membership Fees

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

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

Copy Fees

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

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

¹Effective January 15, 2020.

Witness Fees

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

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

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