



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

**INFORMATION FOR APPLICANTS WHO ARE NOT ATTORNEYS AT LAW
REGARDING ADMISSION TO PRACTICE BEFORE THE COURT**

Effective January 15, 2020

A nonattorney may be admitted to practice before the United States Tax Court provided the requirements outlined in the Tax Court Rules of Practice and Procedure are satisfied. Nonattorney applicants must, as a condition of being admitted to practice before the Court, complete an Application for Admission to Practice (available at www.ustaxcourt.gov) that is sworn to before a notary public. See [Title XX, Tax Court Rules of Practice and Procedure](#).

Upon notification by the Court that an applicant has passed the written examination (discussed below) and has satisfied all of the other requirements for admission to practice before the Court, a check or money order for \$50.00 (original admission fee) payable to the Clerk, United States Tax Court, must be submitted to the Court.

For the application for admission to be considered, please mail the completed application and checks or money orders to: United States Tax Court, Admissions Section, 400 Second Street, N.W., Washington, D.C. 20217.

Required Examination

A nonattorney applicant must, by means of a written examination given by the Court, satisfy the United States Tax Court that the applicant possesses the requisite qualifications to provide competent representation before the Court. [Rule 200\(a\)\(3\), Tax Court Rules of Practice and Procedure](#). The examination fee is \$150.00. The examination for applicants who are not attorneys at law is held no less than every two years. The Court will announce the time and place of the examination by public announcement at least six months before the date of the examination. Applications are only accepted during a specified period immediately preceding the date of the examination.

The examination consists of the following four parts and is designed to test the applicant's knowledge of these subject areas: (1) the Tax Court Rules of Practice and Procedure, (2) Federal Taxation, (3) the Federal Rules of Evidence, and (4) legal ethics, including the Model Rules of Professional Conduct of the American Bar Association. Four hours will be allowed to answer all of the examination questions. To pass the examination, the applicant must demonstrate proficiency in each subject area by obtaining a score of 70% or greater on each of the four parts of the examination.

The Tax Court Rules of Practice and Procedure are available at no cost in electronic format at www.ustaxcourt.gov or a printed copy may be obtained for \$20.00. Also, certain previously offered examination questions are available for distribution at a charge of \$0.50 per page:

2014 – 18 pages (\$9.00)

2016 – 17 pages (\$8.50)

2018 – 17 pages (\$8.50)

To obtain a printed copy of the Tax Court Rules of Practice and Procedure or a printed copy of available previously offered examinations, please submit an order and payment either by (1) using www.Pay.gov, through which payment can be made using specified credit cards, specified debit cards, or via electronic debit from a checking or savings account, or (2) mailing a check or money order, payable to the Clerk, United States Tax Court and addressed to: United States Tax Court, Admissions Section, 400 Second Street, N.W., Room 111, Washington, D.C. 20217.

For applicants who pass the examination with a score of 70% or greater on each of the four parts of the examination, the additional requirements outlined in [Rule 200, Tax Court Rules of Practice and Procedure](#), must be satisfied to be admitted to practice before the United States Tax Court. The Court will consider the application, letters of recommendation, and other appropriate facts.

Failure to Pass Examination

Any applicant who does not pass the examination will not be admitted to practice before the Court. For a fee of \$0.50 per page, a failing applicant may obtain copies of the applicant's answers and the score assigned for each answer. A request for such copies must be received by the United States Tax Court within 60 days after the date on which the Court mails notification to the applicant that he or she did not pass the examination. There will be no reconsideration of the final examination results after an applicant has been notified of the examination results, unless the applicant demonstrates that there was a clerical error in scoring his or her examination and requests reconsideration within 90 days after the date that the Court mails notification to an applicant that he or she did not pass the examination. No post-examination hearing, personal interview, or reexamination will be provided to a failing applicant. Failing applicants may submit a new application and take the examination again at the next scheduled examination date.

Disposition of Examinations

All examination answers will be destroyed 120 days after the Court sends notification to an applicant stating whether he or she passed the examination, unless a failing applicant's request for reconsideration is pending. That applicant's answers will be destroyed 60 days after the Court takes final action on the applicant's request for reconsideration.