



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

REMOTE NONATTORNEY EXAMINATION INFORMATION

Examination Date: Wednesday, November 17, 2021

A nonattorney may be admitted to practice before the United States Tax Court (Court) provided the requirements outlined in the Tax Court Rules of Practice and Procedure are satisfied. See Title XX, Tax Court Rules of Practice and Procedure. A nonattorney applicant must satisfy the Court, by means of a written exam given by the 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.

REMOTE EXAM

The November 17, 2021, nonattorney exam will be delivered remotely by ExamSoft using its Examplify secure testing software. Examplify software includes ExamID and ExamMonitor tools to provide identity authentication and audio and video recording with artificial intelligence and human proctor review. The exam must be taken on a desktop or laptop computer using the required software. There is no handwritten option. Accommodations based on an applicant's disability under the Americans with Disabilities Act (ADA) may be requested by emailing an accommodation request with supporting medical documentation to TaxCourtExam2021@ustaxcourt.gov on or before October 8, 2021.

EXAM CONTENT

The exam consists of four parts designed to test the applicant's knowledge of these subject areas: Federal Taxation; Legal Ethics, including the American Bar Association Model Rules of Professional Conduct; Tax Court Rules of Practice and Procedure; and Federal Rules of Evidence. To pass the exam, the examinee must demonstrate proficiency in each subject area by obtaining a score of 70% or greater on each part of the exam.

EXAM FORMAT

The exam will be given in two sessions of one hour and fifty minutes each, with a 15 minute break between sessions. After the first session ends, you cannot return to those questions.

Session One: Federal Taxation (40%) and Legal Ethics, including the American Bar Association Model Rules of Professional Conduct (10%).

Session Two: Tax Court Rules of Practice and Procedure (25%) and Federal Rules of Evidence (25%).

The remote exam is not an open book exam. Examinees are not permitted to use unauthorized materials (including notes, study aids, or books) or unauthorized electronic equipment during the administration of the exam. Doing so is disqualifying misconduct. Examinees may use only the Court-provided electronic material, available through Examplify, during the exam. This material will include select provisions from the Internal Revenue Code, Tax Court Rules of Practice and Procedure, and the American Bar Association Model Rules of Professional Conduct. It will not be available before the exam.

EXAM DAY SCHEDULE

November 17, 2021	12:10 PM – 2:00 PM	Session One
	2:00 PM – 2:15 PM	BREAK
	2:15 PM – 4:05 PM	Session Two

- The exam will be administered on Eastern Time (ET), i.e., local time in Washington, D.C.
- The schedules for examinees testing with accommodations under the ADA Act may differ from the schedule above.
- Each exam session requires a password that will be released 15 minutes before the exam session begins.

IMPORTANT DATES

Date	Action/Deadline
August 2, 2021	Court Application Period Opens
October 8, 2021	Court Application Period Ends
October 25, 2021	ExamSoft Registration Opens
November 10, 2021	Complete ExamSoft Registration (Pay Fee and Two Mandatory Mock Exams)
November 17, 2021	Remote Nonattorney Exam

COURT APPLICATIONS MUST BE SUBMITTED ELECTRONICALLY

Applications must be emailed to the Court from **August 2 through October 8, 2021 at 11:59 PM (ET)**. If the Court receives an email after 11:59 PM (ET) on October 8, 2021, it will be considered untimely and the application will not be processed.

- Your email address listed on the application must be correct and remain active as this will be the email address submitted to ExamSoft and used by ExamSoft for all exam communications.
- Completed applications for the November 17, 2021, exam **must be submitted electronically** to: TaxCourtExam2021@ustaxcourt.gov.

EXAM FEES

There are two separate fees, totaling \$250.00, required for the November 17, 2021, nonattorney exam:

- Court Application Fee. The \$150.00 application fee must be paid using Pay.gov when within 24 hours of emailing the application to the Court. (On Pay.gov, go to Find an Agency: United States Tax Court and navigate to US Tax Court Fees – Admissions Nonattorney Exam).
- ExamSoft Software License Fee. The \$100.00 exam software license fee is paid directly to ExamSoft during the ExamSoft registration period.

EXAMSOFT REGISTRATION IS REQUIRED

Registration with ExamSoft opens on **October 25, 2021, by 2:00 PM (ET)** and closes on **November 10, 2021, by 5:00 PM (ET)**. Only applicants eligible to sit for the nonattorney exam will be able to register. This is a multi-step process that includes paying the fee, registering your computer, and taking **two mandatory mock exams**. The deadline for completing all steps is November 10, 2021, by 5:00 PM (ET).

- The Court will provide to ExamSoft the name, email address and exam number for all eligible applicants who register for the exam.
- The Court will not waive the November 10, 2021, registration deadline. Thus, it is recommended that you complete all mandatory registration steps with ExamSoft early in the registration period.
- Failure to timely meet all of the ExamSoft registration steps will result in your withdrawal from the exam and the forfeiture of your fees.

EXAMSOFT TECHNOLOGY REQUIREMENTS

- Technology requirements can be found at <https://examsoft.com/ustaxcourt>.
- The remote exam is all electronic – questions are presented and answers are typed and entered through Examplify.
- You will need a reliable internet connection to download Examplify, to obtain the password for each exam session, and to upload your answers at the end of the exam.
- You must take the exam with a computer (a laptop or desktop) that has a functional webcam and microphone and meets ExamSoft's minimum system requirements. You are strongly encouraged to use a computer that meets ExamSoft's **recommended** system requirements (not just the minimum system requirements). In particular, it is highly recommended that the computer memory (RAM) have 8GB or higher of available space.
- An additional, external monitor connected to a laptop or desktop is not permitted.

EXAM LOCATION REQUIREMENTS

- You may take the exam at the location of your choice provided, however, that there is no one else in the room with you.
- You may not have a phone or any other electronic device on your person or anywhere in the room in which you are taking the exam.
- You may not have study notes, review materials, reference books or materials in the room in which you are taking the exam.
- Diplomas, photographs, or other items that might personally identify you or someone else should not be visible to your webcam during the exam.

EXAM SESSION CONDITIONS

- You will be required to affirm that you will follow all exam rules and conditions, and conduct yourself consistent with the Court's Rules.
- You must remain seated with your face in full view of the webcam for the entire duration of each test session.
- You are permitted to use a lumbar cushion or support device during each test session, as well as have necessary prescription medication in the testing area.
- You may not eat during the exam sessions but you may have water or other beverages in a clear container with labels removed.

- You will have a 15-minute break between the two test sessions. As soon as you exit a test session, the webcam stops recording. During the break, you are permitted to step away from your computer to eat, drink, stretch, use the restroom, etc.
- You may not wear a hat or cap during the exam except for religious reasons, in which case, it may not have a brim or otherwise obscure your eyes.
- You may not wear headphones, headsets, or earbuds during the exam. This prohibition will be strictly enforced, and if you are found to be wearing headphones, a headset, or earbuds during the exam, you will have your exam results withheld and will be referred to the Court's Committee on Admissions, Ethics, and Discipline.
- If any issue resulting in a violation of any exam session condition takes place for any reason during any exam session, you are required to email notice of the matter to the Court at TaxCourtExam2021@ustaxcourt.gov, on or before December 17, 2021.

INFORMATION AND RESOURCES

- See the dedicated ExamSoft U.S. Tax Court page for more details and updates about taking the remote exam. <https://examsoft.com/ustaxcourt>
- ExamSoft test-taking process and best practices. <https://help.examsoft.com/s/article/Exemplify-Take-an-Exam-with-ExamID-and-ExamMonitor>
- Copies of Tax Court Rules of Practice and Procedure, Prior U.S. Tax Court Nonattorney Exam Questions, and Recommended Study Materials. See the Court's [May 17, 2021 Press Release](#).

AFTER THE EXAM

An examinee who fails to pass the exam will not be admitted to practice before the Court. Within 60 days after the date of the notification of failure to pass is mailed, an examinee may request copies of the examinee's answers and the score assigned for each answer. The results of an exam will not be reconsidered unless an examinee demonstrates that there was a clerical error in scoring. Requests for reconsideration must be made within 90 days after the date notification of failure to pass is mailed to the examinee. No post-examination hearing, personal interview, or reexamination will be provided to a failing applicant. Such examinee may submit a new application and take the exam again at the next scheduled exam date.

Exam answers will be destroyed 120 days after the date results are mailed except for those of any examinee with a timely request for reconsideration pending. The answers of an examinee with a pending request for reconsideration will be destroyed 60 days after the Court takes final action on that request.

To be admitted to practice before the Court, in addition to passing the exam with a score of 70% or greater for each of its four parts, applicants must satisfy the Court that they possess the requisite character qualifications. The Court will consider application information, actions during the exam process, letters of recommendation, and other appropriate facts. If approved for admission, the Court's \$50.00 application fee must be paid.

UNITED STATES TAX COURT

APPLICATION FOR ADMISSION TO PRACTICE FOR NON-ATTORNEYS

I, _____, hereby apply for admission to practice before the
(First Name) (M.I.) (Last Name)

United States Tax Court and submit the following:

1. I was born in _____, on _____
(City and State) (Date of Birth)

2. I reside at _____, _____
(Number—Street) (City)
_____, _____
(County) (State, ZIP Code Number)

3. My office address is _____, _____
(Number—Street) (City)
_____, _____, _____
(County) (State, ZIP Code Number) (Firm Name)

and my email address (required) is _____
(Email Address, REQUIRED)

4. My education has been as follows:

(a) Highest grade completed in elementary or high school _____

If graduated, give date _____

(b) College or university degrees held _____

Give name of school and year degree was received _____

(c) Other schools attended, or special training received _____

Give dates and certificates received _____

5. I was issued a certificate and authorized to practice as a _____ by
(Name of Profession)

the _____ of the State of _____
(Name of Board or Commission)

on the _____ day of _____, _____ Certificate No. _____

6. My specific training and experience which would tend to qualify me to provide competent representation before the Court include: _____

7. My Certificate No. _____, referred to in Item 5, above _____ been revoked. I
(has)(has not)

_____ been suspended from practice; further, there _____ now pending against me an action
(have)(have not) (is)(is not)

of the type described. (If statement is affirmative, attach a full statement of facts.)

8. I _____
(have)(have not) been denied admission to or suspended or disbarred from practice before a court of a State, Territory or District of the United States, or any United States Court, Department or Agency; further, there _____
(is)(is not) now pending against me an action of the type described. (If statement is affirmative, attach a full statement of facts.)

9. I _____
(have)(have not) had an action of a disciplinary nature taken against me for wrongful act or misconduct as a member of the bar; further, there _____
(is)(is not) now pending against me an action of the type described. (If statement is affirmative, attach a full statement of facts.)

10. I _____
(have) (have not) been convicted of a violation of a Federal tax law or of an indictable crime; further, there _____
(is) (is not) now pending against me any such criminal action. (If statement is affirmative, attach a full statement of facts.)

11. I submit the following names and addresses of two persons admitted to practice before the Tax Court to whom I am well known. (A letter must be sent directly to the Court from each of these two persons promptly after the applicant has been notified he or she has passed the written examination, setting forth fully and frankly the extent of his or her acquaintance with the applicant, his or her opinion of the moral character and repute of the applicant, and his or her opinion of the qualifications of the applicant to practice before the Court. The Court will treat such letter as a confidential communication.)

(Name) (Address)

(Name) (Address)

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 and that the statement of facts herein contained are true and correct.

(Signature of Applicant)

(Printed Name)

((Area Code) Telephone No.)

(Email Address, REQUIRED)

(Date)

After you have printed your completed application, sign it with your original signature. Then, scan and save it as a .pdf file and email it to TaxCourtExam2021@ustaxcourt.gov.

The NON-REFUNDABLE examination fee of \$150.00 must be paid through Pay.gov.