

TAX COURT EXAM
ALLOCATION OF FEDERAL TAXATION EXAM QUESTIONS BY TOPIC
NUMBER OF QUESTIONS AND TIME ALLOTTED
EXAMS 2000-2023

| TOPICS | 2023 | | | 2021 | | | 2018 | | | 2016 | | | 2014 | | | 2012 | | | TOTAL | | |
|--|------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|--------|------|-------|--------|-------|
| | # | % | TIME | # | % | TIME | # | % | TIME | # | % | TIME | # | % | TIME | # | % | TIME | # | % | TIME |
| DEFINE/DESCRIBE/EXPLAIN/MISC | | 0.0% | | 6 | 15.6% | 15 | 7 | 19.8% | 19 | 11 | 31.3% | 30 | 5 | 14.6% | 14 | 4 | 6.3% | 6 | 55 | 13.5% | 156 |
| GROSS INCOME | 1 | 8.3% | 8 | 1 | 10.4% | 10 | 1 | 5.2% | 5 | 1 | 9.4% | 9 | 1 | 8.3% | 8 | 1 | 8.3% | 8 | 22 | 9.9% | 114 |
| CASH VS ACCRUAL DEFINE/ISSUES | 1 | 1.0% | 1 | 1 | 4.2% | 4 | 3 | 8.3% | 8 | 2 | 4.2% | 4 | 4 | 10.4% | 10 | 1 | 3.1% | 3 | 19 | 4.0% | 46 |
| BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS | 1 | 2.1% | 2 | | 0.0% | | | 0.0% | | | 0.0% | | 1 | 2.1% | 2 | 1 | 1.0% | 1 | 8 | 2.1% | 24 |
| PERSONAL INJURY/DAMAGES AWARDS | | 0.0% | | | 0.0% | | 1 | 4.2% | 4 | | 0.0% | | | 0.0% | | | 0.0% | | 17 | 1.8% | 21 |
| TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE | 10 | 22.9% | 22 | | 0.0% | | 3 | 9.4% | 9 | 1 | 2.1% | 2 | 3 | 6.3% | 6 | 1 | 2.1% | 2 | 32 | 6.2% | 71 |
| DIVORCE & MARRIAGE/FAMILY STATUS | | 0.0% | | | 0.0% | | 2 | 7.3% | 7 | 2 | 4.2% | 4 | 4 | 20.8% | 20 | 3 | 17.7% | 17 | 29 | 10.9% | 125 |
| CAPITAL GAINS/DIVIDENDS | | 0.0% | | | 0.0% | | | 0.0% | | 1 | 2.1% | 2 | 1 | 2.1% | 2 | 2 | 4.2% | 4 | 7 | 1.5% | 17 |
| REAL ESTATE | 5 | 28.1% | 27 | 4 | 25.0% | 24 | 1 | 4.2% | 4 | 2 | 10.4% | 10 | 3 | 10.4% | 10 | 6 | 21.9% | 21 | 41 | 14.4% | 166 |
| CORPORATIONS/LLC | 3 | 14.6% | 14 | 3 | 22.9% | 22 | 2 | 8.3% | 8 | 2 | 16.7% | 16 | 1 | 3.1% | 3 | 2 | 17.7% | 17 | 27 | 13.4% | 154 |
| PARTNERSHIPS | 1 | 8.3% | 8 | 1 | 7.3% | 7 | 2 | 9.4% | 9 | | 0.0% | | 2 | 7.3% | 7 | 1 | 7.3% | 7 | 13 | 5.1% | 59 |
| ESTATES/GIFTS/TRUSTS | 3 | 6.4% | 6 | 2 | 3.1% | 3 | 2 | 6.3% | 6 | 4 | 9.4% | 9 | 2 | 6.3% | 6 | 2 | 3.1% | 3 | 38 | 8.6% | 100 |
| INTEREST/PENALTIES/STATUTE | 4 | 8.3% | 8 | 4 | 11.5% | 11 | 7 | 17.6% | 17 | 4 | 10.2% | 10 | 4 | 8.3% | 8 | 3 | 7.3% | 7 | 38 | 8.6% | 99 |
| TOTAL | 29 | 100.0% | 96 | 22 | 100.0% | 96 | 31 | 100.0% | 96 | 30 | 100.0% | 96 | 31 | 100.0% | 96 | 27 | 100.0% | 96 | 346 | 100.0% | 1,152 |

| TOPICS | 2010 | | | 2008 | | | 2006 | | | 2004 | | | 2002 | | | 2000 | | |
|--|------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|--------|------|------|--------|------|
| | # | % | TIME | # | % | TIME | # | % | TIME | # | % | TIME | # | % | TIME | # | % | TIME |
| DEFINE/DESCRIBE/EXPLAIN | 8 | 21.9% | 21 | 2 | 11.5% | 11 | 3 | 10.4% | 10 | 2 | 7.3% | 7 | 5 | 15.6% | 15 | 2 | 8.3% | 8 |
| GROSS INCOME | 3 | 7.3% | 7 | 1 | 8.3% | 8 | 4 | 11.5% | 11 | 3 | 14.6% | 14 | 2 | 12.5% | 12 | 3 | 14.6% | 14 |
| CASH VS ACCRUAL DEFINE/ISSUES | 1 | 4.2% | 4 | | 0.0% | | | 0.0% | | 1 | 2.1% | 2 | 1 | 2.1% | 2 | 4 | 8.3% | 8 |
| BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS | 1 | 2.1% | 2 | 1 | 5.2% | 5 | | 0.0% | | 1 | 5.2% | 5 | 1 | 2.1% | 2 | 1 | 5.2% | 5 |
| PERSONAL INJURY/DAMAGES AWARDS | 3 | 3.1% | 3 | 4 | 0.0% | | 3 | 3.1% | 3 | | 0.0% | | 1 | 4.2% | 4 | 5 | 7.3% | 7 |
| TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE | | 0.0% | | 4 | 0.0% | | 1 | 3.1% | 3 | 4 | 11.5% | 11 | 2 | 5.2% | 5 | 3 | 11.5% | 11 |
| DIVORCE & MARRIAGE/FAMILY STATUS | 3 | 12.5% | 12 | 2 | 15.6% | 15 | 3 | 15.6% | 15 | 3 | 12.5% | 12 | 5 | 14.6% | 14 | 2 | 9.4% | 9 |
| CAPITAL GAINS/DIVIDENDS | 1 | 2.1% | 2 | 1 | 5.2% | 5 | 1 | 2.1% | 2 | | 0.0% | | 0 | 0.0% | 0 | | 0.0% | |
| REAL ESTATE | 8 | 12.5% | 12 | 2 | 9.4% | 9 | 5 | 19.8% | 19 | 1 | 6.3% | 6 | 3 | 18.8% | 18 | 1 | 6.3% | 6 |
| CORPORATIONS/LLC | 3 | 18.8% | 18 | 3 | 14.6% | 14 | 1 | 10.4% | 10 | 2 | 12.5% | 12 | 3 | 14.6% | 14 | 2 | 6.3% | 6 |
| PARTNERSHIPS | | 0.0% | | 3 | 9.4% | 9 | 1 | 3.1% | 3 | 1 | 6.3% | 6 | 0 | 0.0% | 0 | 1 | 3.1% | 3 |
| ESTATES/GIFTS/TRUSTS | 4 | 8.3% | 8 | 5 | 14.6% | 14 | 6 | 15.6% | 15 | 3 | 14.6% | 14 | 1 | 4.2% | 4 | 4 | 12.5% | 12 |
| INTEREST/PENALTIES/STATUTE | 3 | 7.2% | 7 | 1 | 6.2% | 6 | 1 | 5.3% | 5 | 3 | 7.1% | 7 | 2 | 6.1% | 6 | 2 | 7.2% | 7 |
| TOTAL | 38 | 100.0% | 96 | 29 | 100.0% | 96 | 29 | 100.0% | 96 | 24 | 100.0% | 96 | 26 | 100.0% | 96 | 30 | 100.0% | 96 |

TOPICS BY EXAM - LEGAL ETHICS
ALLOCATION OF LEGAL ETHICS QUESTIONS BY TOPIC
NUMBER OF QUESTIONS AND TIME ALLOTTED
EXAMS 2000-2023

| TOPICS | 2023 | | 2021 | | 2018 | | 2016 | | 2014 | | 2012 | | 2010 | | 2008 | | 2006 | | 2004 | | 2002 | | 2000 | | TOTAL | |
|---------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|
| | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME |
| CONFLICT OF INTEREST | 4 | 12 | 3 | 8 | 4 | 12 | 2 | 6 | 3 | 8 | 3 | 8 | 4 | 12 | 3 | 10 | 6 | 15 | 1 | 7 | 4 | 10 | 3 | 12 | 40 | 120 |
| IMPUTATION RULES | | | | | | | | | | | | | 1 | 2 | 1 | 2 | 1 | 2 | 3 | 7 | 2 | 5 | | | 8 | 18 |
| SETTLEMENT OFFERS | | | 1 | 2 | 1 | 2 | 1 | 3 | 1 | 2 | | | 1 | 2 | | | 1 | 2 | 1 | 1.5 | 1 | 2 | 1 | 2 | 9 | 18.5 |
| ATTORNEY DUTY TO CLIENT | 3 | 7 | 2 | 6 | | | 1 | 2 | | | 1 | 3 | | | 2 | 4 | 1 | 2 | | | 1 | 4 | 1 | 4 | 12 | 32 |
| ATTORNEY DUTY TO COURT | | | 1 | 3 | 3 | 7 | 2 | 5 | 3 | 9 | 3 | 7 | 3 | 8 | 4 | 8 | | | 4 | 8.5 | | | 2 | 4 | 25 | 59.5 |
| DISCLOSE AUTHORITY/GOLSEN | 1 | 3 | 1 | 3 | 1 | 3 | 1 | 2 | 1 | 2 | 1 | 3 | | | | | 1 | 3 | | | 1 | 3 | 1 | 2 | 9 | 24 |
| WITNESS | | | | | | | 1 | 3 | | | | | | | | | | | | | | | | | 1 | 3 |
| MISCELLANEOUS PROCEDURES | 1 | 2 | 1 | 2 | | | 1 | 3 | 1 | 3 | 1 | 3 | | | | | | | | | | | | | 5 | 13 |
| TOTAL | 9 | 24 | 9 | 24 | 9 | 24 | 9 | 24 | 9 | 24 | 9 | 24 | 9 | 24 | 10 | 24 | 10 | 24 | 9 | 24 | 9 | 24 | 8 | 24 | 109 | 288 |

TOPICS BY EXAM - PRACTICE & PROCEDURE
ALLOCATION OF PRACTICE & PROCEDURE EXAM QUESTIONS BY TOPIC
NUMBER OF QUESTIONS AND TIME ALLOTTED
EXAMS 2000-2023

| TOPICS | 2023 | | 2021 | | 2018 | | 2016 | | 2014 | | 2012 | | 2010 | | 2008 | | 2006 | | 2004 | | 2002 | | 2000 | | TOTAL | |
|--------------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|
| | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME |
| ANSWERS | | | | | 1 | 2 | | | | | | | | | | | | | | | | | 1 | 1 | 2 | 3 |
| AWARD OF COSTS | | | | | | | | | | | | | | | | | | | 1 | 3 | 1 | 7 | 1 | 7 | 3 | 17 |
| BURDEN OF PROOF/COULD BE IN EVIDENCE | 1 | 4 | 1 | 2 | 1 | 2 | 2 | 4 | 2 | 4 | 1 | 3 | | | | | | | | | 1 | 4 | | | 9 | 23 |
| CDP/COLLECTION DUE PROCESS | 1 | 2 | | | 1 | 2 | | | 1 | 6 | 1 | 6 | 1 | 6 | 1 | 6 | 3 | 10 | | | 2 | 9 | | | 11 | 47 |
| COUNSEL | | | | | | | | | | | | | 1 | 1 | 2 | 3 | 3 | 6 | 1 | 1 | 2 | 5 | 2 | 5 | 11 | 21 |
| DISCOVERY | 2 | 5 | 2 | 5 | 1 | 2 | 1 | 2 | 4 | 7 | 4 | 8 | 4 | 9 | 2 | 4 | 3 | 7 | 1 | 2 | 1 | 2 | 5 | 11 | 30 | 64 |
| EQUITABLE RECOUPMENT | 1 | 4 | | | | | | | | | | | | | 1 | 2 | | | | | | | | | 2 | 6 |
| TRANSFeree LIABILITY | 1 | 2 | | | | | | | | | | | | | | | | | | | | | | | 1 | 2 |
| ESTOPPEL/RES JUDICATA | | | | | | | 1 | 2 | | | | | | | | | | | | | | | | | 1 | 2 |
| INNOCENT SPOUSE | 1 | 2 | | | | | 1 | 1 | | | | | 1 | 1 | 4 | 5 | 1 | 5 | 6 | 12 | 2 | 6 | | | 16 | 32 |
| JOINDER OF ISSUE | 1 | 1 | 2 | 4 | 1 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | | | 1 | 2 | | | | | | | 10 | 16 |
| JOINT PETITIONS | | | 1 | 2 | | | | | 1 | 1 | | | | | | | 1 | 3 | | | | | 1 | 3 | 4 | 9 |
| JURISDICTION | 3 | 8 | 1 | 11 | 5 | 17 | 3 | 11 | 1 | 10 | 2 | 13 | 2 | 15 | 3 | 14 | 1 | 9 | 1 | 9 | 2 | 5 | 1 | 10 | 25 | 132 |
| JURISDICTION - PSHIP | 1 | 2 | | | | | | | | | | | | | | | | | | | | | | | 1 | 2 |
| LAST KNOWN ADDRESS/§7502 | | | 2 | 7 | 3 | 11 | 3 | 6 | 1 | 3 | 1 | 3 | 1 | 2 | 1 | 2 | 1 | 4 | | | 2 | 4 | 1 | 4 | 16 | 46 |
| MISC PROCEDURES | 6 | 19 | 9 | 16 | 4 | 7 | 3 | 7 | 2 | 4 | 2 | 4 | 3 | 6 | 1 | 2 | 1 | 1 | 4 | 6 | | | | | 35 | 72 |
| MOTIONS | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 |
| PETITIONS | 1 | 3 | 3 | 8 | 1 | 4 | 3 | 11 | 5 | 14 | 3 | 11 | 3 | 11 | 3 | 11 | 2 | 5 | 4 | 14 | 3 | 10 | 3 | 12 | 34 | 114 |
| PETITIONS/AMENDED | | | | | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | | | 1 | 1 | 1 | 1 | | | | | | | 6 | 9 |
| PROTECTIVE ORDERS/PRIVACY | | | | | 1 | 3 | | | | | 1 | 3 | 1 | 3 | 1 | 3 | | | | | | | 1 | 2 | 5 | 14 |
| SANCTIONS | | | | | | | 2 | 4 | 1 | 1 | | | | | | | | | 1 | 2 | | | | | 4 | 7 |
| SMALL TAX CASES | 2 | 4 | | | 2 | 4 | 2 | 4 | 1 | 3 | 1 | 3 | 1 | 3 | 1 | 3 | 1 | 3 | 1 | 4 | 1 | 4 | 1 | 3 | 14 | 38 |
| STATUTE OF LIMITATIONS | 1 | 4 | | | | | | | | | | | | | | | | | | | | | 1 | 2 | 2 | 6 |
| SUMMARY JUDGMENT | | | | | | | 1 | 2 | 1 | 1 | 1 | 2 | | | | | | | | | | | | | 3 | 5 |
| STIPULATIONS/ADMISSIONS | | | 2 | 5 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | 4 | 2 | 4 | 2 | 7 | 2 | 4 | | | 15 | 33 |
| TOTAL | 22 | 60 | 23 | 60 | 23 | 60 | 25 | 60 | 23 | 60 | 21 | 60 | 20 | 60 | 23 | 60 | 21 | 60 | 22 | 60 | 19 | 60 | 18 | 60 | 260 | 720 |

TOPICS BY EXAM - EVIDENCE
ALLOCATION OF EVIDENCE EXAM QUESTIONS BY TOPIC
NUMBER OF QUESTIONS AND TIME ALLOTTED
EXAMS 2000-2023

| TOPICS | 2023 | | 2021 | | 2018 | | 2016 | | 2014 | | 2012 | | 2010 | | 2008 | | 2006 | | 2004 | | 2002 | | 2000 | | TOTAL | |
|-------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|
| | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME | # | TIME |
| BEST EVIDENCE RULE | | | 1 | 6 | 1 | 6 | | | | | | | | | | | | | 1 | 3 | | | 1 | 3 | 4 | 18 |
| CROSS EXAMINATION/EXAMINATION | | | | | | | 3 | 18 | | | | | | | 1 | 6 | 1 | 5 | 2 | 7 | 2 | 6 | 4 | 12 | 13 | 54 |
| EVIDENCE (ADMISSIBLE?) | | | | | 1 | 6 | | | 1 | 6 | | | 1 | 6 | | | 2 | 16 | 1 | 4 | 4 | 15 | | | 10 | 53 |
| HEARSAY | 1 | 8 | 4 | 24 | 3 | 18 | 3 | 18 | 4 | 24 | 5 | 30 | 7 | 43 | 3 | 43 | 2 | 16 | 7 | 31 | 1 | 6 | 4 | 14 | 44 | 275 |
| JUDGE | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 |
| JUDICIAL NOTICE | | | | | 1 | 6 | | | 1 | 6 | | | 1 | 5 | | | | | | | | | | | 3 | 17 |
| HABIT | 1 | 6 | | | | | | | | | | | | | | | | | | | | | | | 1 | 6 |
| SETTLEMENT | 1 | 6 | | | | | | | | | | | | | | | | | | | | | | | 1 | 6 |
| LEARNED TREATISE | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 |
| RELEVANCE | 2 | 10 | | | | | 1 | 6 | | | | | | | | | | | | | | | | | 3 | 16 |
| POLYGRAPH | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 |
| PRIOR BAD ACTS/CONVICTION | 2 | 12 | 4 | 24 | 1 | 6 | 2 | 12 | 1 | 6 | | | | | | | | | 1 | 3 | 1 | 3 | 4 | 11 | 16 | 77 |
| PRIVILEGE | | | | | | | | | 1 | 6 | | | | | | | 2 | 10 | | | 1 | 6 | | | 4 | 22 |
| REFRESH MEMORY | 1 | 6 | | | 1 | 6 | 1 | 6 | | | | | | | | | | | 1 | 4 | 1 | 3 | | | 5 | 25 |
| RULE OF COMPLETENESS | | | | | | | | | | | | | | | | | 1 | 5 | | | | | | | 1 | 5 |
| SANCTIONS | | | | | | | | | | | | | | | | | | | | | | | 1 | 4 | 1 | 4 |
| TESTIMONY/OPINION | 1 | 7 | 1 | 6 | 1 | 6 | | | | | 1 | 6 | 1 | 6 | 1 | 6 | | | 1 | 4 | 1 | 3 | | | 8 | 44 |
| TRANSLATIONS | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 |
| WITNESS/ADVERSE OR HOSTILE | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 |
| WITNESS/EXCLUDED FROM COURT | | | | | | | | | | | | | | | | | | | | | 1 | 3 | 3 | 8 | 4 | 11 |
| WITNESS/EXPERT | | | | | | | | | | | | | | | 1 | 5 | | | | | 1 | 6 | 1 | 3 | 3 | 14 |
| WITNESS/IMPEACHMENT | 1 | 5 | | | 1 | 6 | | | 2 | 12 | 4 | 24 | | | | | 1 | 8 | 1 | 4 | 3 | 9 | 1 | 5 | 14 | 73 |
| TOTAL | 10 | 60 | 10 | 60 | 10 | 60 | 10 | 60 | 10 | 60 | 10 | 60 | 10 | 60 | 6 | 60 | 9 | 60 | 15 | 60 | 16 | 60 | 19 | 60 | 135 | 720 |

SUBPARTS

** SEPARATE EVIDENCE SECTION ADDED IN 1996 EXAM/PREVIOUSLY INCLUDED IN PRACTICE
 GENERALLY THESE QUESTIONS CANNOT BE ALLOCATED BETWEEN TOPICS EASILY