

SHERRILL L. TROVATO, MBA, MST, EA, USTCP
PRESIDENT, GREGORY & ASSOCIATES, INC.

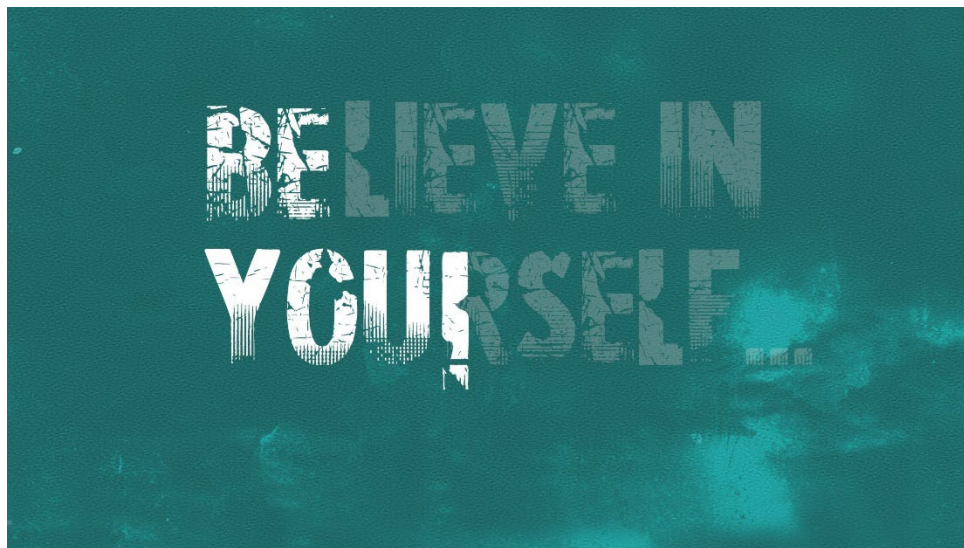
USTCP - Admitted as Non-Attorney to Practice before the U.S. Tax Court
EA - Enrolled to Practice before the Internal Revenue Service
MST – Master of Science, Taxation • MBA – Master of Business Administration, Finance
National Tax Practice Institute, Fellow

2025 TAX COURT EXAM CYCLE GENERAL INFORMATION

Success is not something that just happens. Success is obtained through regular practice, preparation and hard work.

“Learning” is the act of identifying and understanding facts and ideas, while “memorizing” or “remembering” is putting those facts and ideas into mental storage for later retrieval. Memory refers to the information you’ve stored in various locations in your brain and the processes you use to retrieve it into consciousness.” – Ed Newman, Ph.D.

If you never do, you’ll never know.



Welcome to the 2025 Exam Cycle programs!

The assignment modules (and answers) are available for you to work at your own pace. We will introduce webinars and other study materials as appropriate to lay foundation for the live class sessions in May and July 2025, and to help with your final studies before the exam, which is anticipated for fall 2025.

The assignment modules are separated by topic and will utilize materials you were requested to locate (Tax Court Rules, the Federal Rules of Evidence and Gleim's Federal Tax Exam Questions and Explanations). Those resources are not required, so if you are using something different to study Federal Taxation, adapt your assignments to fit your resource. Most assignment modules will also include a section that invites you to demonstrate the knowledge you gained by applying it to prior Tax Court exam questions on the topics covered thus far.

Beginning your studies now allows you to lay a strong foundation so that when the live classes meet in May and July much of the material will be familiar. That allows us the opportunity to concentrate on the more difficult areas of Practice, Evidence, and Federal Taxation, along with a full discussion on Legal Ethics. Remember you must pass all sections of the exam, so don't be tempted to shorten your studies of one area or another just because you believe one will be easy.

There is no CE for these assignment modules, and working through them is for your benefit, but is not required.

Along with this general information segment we included information about Learning and Memory Styles, including a webinar for you to watch on this topic. The more times you work with information (by hearing it, reading it, writing it, and speaking it), the more likely it will become part of your long term memory and thus be accessible when you take the exam. Repetition is good for your studies; that is much of the purpose behind our program. So, even if you are a visual learner, speak and write some of the assignments as well. This topics covered by the exam must become second nature to you by fall 2025.

We encourage you to share information with your study group; even if you haven't yet formed a smaller group to work with, consider that all students in our 2025 exam cycle class are part of your larger study group. In fact, as part of your first assignment please respond in the Forum (under the "Introductions" thread) to the group with a brief bio, including your name, preferred contact information, city where you live, your professional background, and whatever you might like to share about the Tax Court exam process (why you are taking the exam, if you've taken it before, etc).

Our primary way to communicate with the students is through our Forum, so be sure you get signed onto the Forum and get used to checking in at least weekly. It is a great way to share info with your fellow students – remember that you are in this process together. More details are provided below if you haven't yet accessed the Forum.

These assignments are only a guide for your efforts. Those with prior exposure to the exam may need to spend less time this month than someone for whom everything is entirely new. As the months unfold you may need to spend more or less time on individual areas.

It's impossible for me to know each student's background, so I cannot tell you how many hours you should devote to each assignment. Many of the assignments may lead you to other areas of study or to additional research. Consider these as a guide to get you involved in the study process, but tailor the assignments to work best for you based on what you already know, and more importantly, what you do not already know.

The most important thing is to have consistent study time set aside, whether you can devote an hour or two each day, or more hours on a single day each week. Don't overlook those short opportunities we all have in our day to study (while driving, standing in line, waiting for loved ones or at appointments). Making your own flash cards (see the Tools/Tips section) or any form of digital recording, allows you to utilize that spare time in the day. Studies show that you may retain more by working in shorter time periods rather than one lengthy study session.

For those of you who are new to Tax Court exam preparation, remember that the assignment modules lay the foundation for the live classes next May and July. Don't worry about understanding everything and don't try to memorize it all. As you work the prior exam questions you will have a feel for the types of questions asked, and you will learn what you should memorize. As you review the material more of this will stay with you. For those of you who have taken the Tax Court exam previously, use these initial lessons as reminders of what you already know, and to identify what you need to reinforce with this effort.

Consider using an actual binder, or an electronic folder, or some other way to capture your work, with your assignments and your Gleim answers. In addition to being an opportunity to review, this can help remind you of areas where you need more work. It may be helpful to create your own outline to help you focus on what you've learned, which will also be an invaluable tool for quick review as we get closer to the next exam.

Tax Court cases were a major focus on the 2018 exam, but not as much on the 2021 or 2023 exams (remember that each exam is written by a different team). It's hard to predict whether the next exam will look more like more recent exams or the 2018 exams, but court cases are still important to your studies. They still provide you with the language of the court, a reinforcement on procedural issues, and a review of tax law which should be useful for your

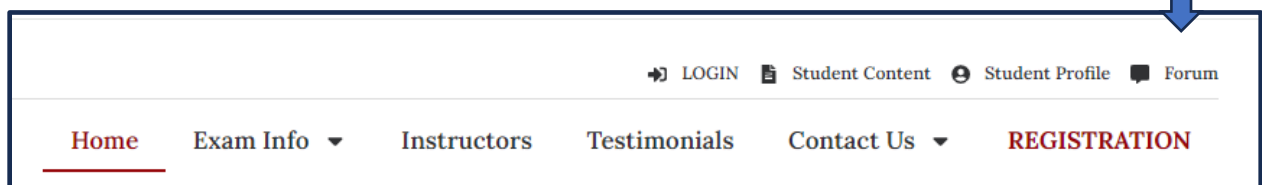
studies. You should get in the habit of reading through all TC Opinion and most TC Memo cases that are issued during this exam cycle (which began approximately August 2023).

You can also spend time this month reviewing what we cover here ... once is never enough when you are studying for this exam.

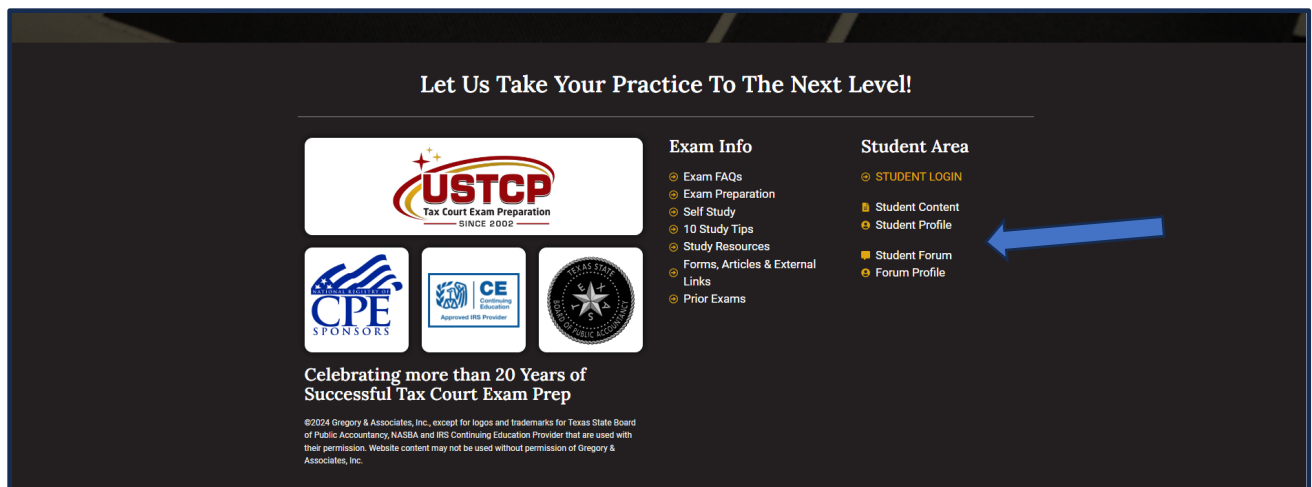
STUDENT FORUM

The Forum operates a little differently than it did in the past, so take a few moments to become familiar with how this functions for the 2025 exam cycle.


First go to the website (taxcourtexam.com) and click Forum:



Or access here:



Log in:



Login

Welcome to our exclusive community! To access its unique features, kindly log in and join the Private Community.

Email

sherrilltrovato@gmail.com


Password

.....

☐ Remember Me [Forgot Password?](#)

Login

Once you are logged in you can see and access the Forum communities. Be sure to edit your profile.



LOGIN Student Content Student Profile Forum

Home Exam Info ▾ Instructors Testimonials Contact Us ▾ **REGISTRATION**

If you want to contact me privately use sherrilltrovato@gmail.com – for others, use their private email address.

Since the Forum is my primary way of communicating with students, get in the habit of checking for new messages at least weekly (more often as we get closer to class sessions).

And if it seems overwhelming right now, stay with us. Over the next year we will take the very broad exam topic areas and break them into smaller, more manageable areas for your studies. You CAN do this ...

Once again, we look forward to working with you over the next year as you prepare to take the next Tax Court examination.

LIVE WEBINARS

We will hold webinars and instructor hour events throughout this exam cycle. Watch the Forum for these dates and registration information. There is no charge or CE available, but you may find these sessions helpful.

TOOLS/TIPS: Did you know that you can make flashcards on the computer using Avery or other free or paid products? You'll find many choices are available if you search Google. Flash cards are a handy way of carrying information with you to grab those extra study moments that exist in our daily lives – when I studied I wrote my own, using different color cards and using different colored pens. Maybe this will work for you?

WARNING NOTE: it is possible that flashcards you create can be found by others. One of our sharp-eyed students found flashcards that were apparently created using my copyrighted materials from another exam cycle that are being passed along (for free). We ask you not to share your materials with anyone outside of the class – not only does it violate the copyright protection, but you've made a significant investment in these classes that you should protect.

TOOLS/TIPS: Study groups are encouraged to work together and I'm fine if you create resources that you're willing to share with others. Zoom allows the opportunity to connect with others now, before we meet live in 2025, so make this work for you.

TOOLS/TIPS: We don't yet know the format of the 2025 exam, so we'll try to give you information on how to prepare for either alternative (remote or in-person). It may be helpful to handwrite answers as you begin your studies, then focus on being able to answer quickly and concisely on the computer.

If you aren't as accomplished on the computer, begin building those skills. It appears you can find tutorials and timed typing tests on YouTube to help you develop and improve your keyboarding skills before the next exam, in case it is given remotely again.

TOOLS/TIPS: In addition to the Learning and Memory Styles information below, I excerpted this from No More Test Anxiety by Ed Newman, Ph.D. (published in 1996), under Step 6: Improving the Odds, and added a few of my own notes:

Good study habits are vital. Research shows it's not how much time you study that counts – it's how efficiently you study. A good study program reduces anxious feelings and has the added bonus of taking less time and energy

Step 1: get an early start so new information and new terms won't overwhelm you (Sherrill's note: we're doing that by beginning our studies this far in advance of the November 2025 exam).

Step 2: read in the most effective manner. In a few short minutes the average person loses approximately half the new information and ideas he or she has just read. New knowledge goes first into short-term memory. After being reinforced through additional reading and studying, the material progresses into long-term memory. In this way the information becomes "learned," and will stick around for the long haul.

Step 3: prepare for class by briefly previewing the materials to be presented so new information doesn't sound totally foreign (Sherrill's note: we're doing that by the assignment modules which are designed to introduce much of the materials you will be exposed to prior to the May and July classes. Laying that all important foundation of knowledge will help you remember it better because it will be familiar).

Step 4: learn to take effective notes as they are the single most effective way to review new knowledge and commit to memory. The physical act of taking notes requires thinking about what you've heard and read, and putting words on paper automatically involves your brain and its incredible ability to analyze and organize information. Don't try to write down everything the instructor says.

Other ideas: New information fades from memory quickly. Material is implanted more completely into your brain cells when you review it shortly after you first learn it. Use your own shorthand or symbols to make the writing go faster.

Sherrill's note: this book will be among those available to look at on the resources table in May 2025. Not everyone will benefit from the book, but if you suffer from test anxiety, see if you think it will help. A later assignment has more information from the book.

LEARNING AND MEMORY STYLES

Read the Learning and Memory Styles information near the end of this module and watch the webinar. Identify your learning style and make a study plan based upon that. What works best for you when you study? We recommend you use multiple study methods as repetition helps you get information into your long term memory.

GENERAL INFO ABOUT THE EXAM

Read about the 2021 exam: <https://taxcourtexam.com/wp-content/uploads/PDFs/PROCEDURALLYTAXING.2021-TaxCourtExam-for-Nonattorneys.pdf>

Read the Tax Notes article (on our website) about the Tax Court exam that was published in September 2015 <https://taxcourtexam.com/wp-content/uploads/PDFs/TAXNOTESARTICLE.2015.pdf>.

The Tax Court finally revealed some of the inner workings about the exam process that had been kept secret, so we know who creates the exam and grades it. Our program accounts for just over 80% of those who have passed the exam since we started in 2002 exam cycle, and that for three cycles 100% of those who passed were our students (2006, 2010 and 2012).

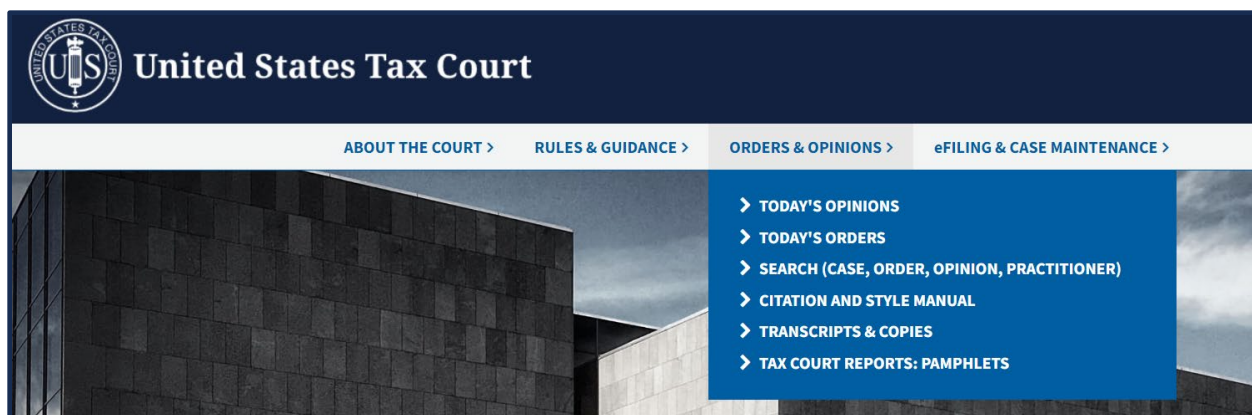
Also read about the exam procedures on the Tax Court website that you'll find (http://www.ustaxcourt.gov/NonAttorney_Exam_Procedures.pdf). You can find exam statistics here (http://www.ustaxcourt.gov/NonAttorney_Exam_Statistics.pdf). Yes, it is a difficult exam, but it can be passed – we'll provide you with guidance over the remaining time before the exam is held.

PRIOR EXAM QUESTION TOPIC ALLOCATION

Look at the Excel file: this allocates the 2023 exam, and other prior exam years, by topics and compares those results to prior exams. It is useful as some topics are tested routinely (petitions always - except the question was not asked in 2006 or in 2023! - jurisdiction, estates/trusts/gifts, gross income). Does the fact that a topic hasn't been tested in several exam cycles mean it is more likely to be tested in 2025, or less likely? Your guess is as good as mine. Does the fact that the 2018 exam was less calculation-oriented and more focused on cases mean that is the way the 2025 exam will be drafted? Your guess is as good as mine because one data point does not predict any trends.

TAX COURT CASES

The Tax Court publishes its opinions on the website each day (3:30 Eastern time). Get in the habit of regularly going on the ustaxcourt.gov website and look at opinions (you can look at Today's Opinions easily, and you can search other opinions on their website or using your own research service).




On this day there were only Orders published – no, you won't need to read these unless you want to as they won't be tested.

Today's Opinions

June 26, 2024

Any online sourced citations in these opinions can be viewed directly from the associated docket record.



	Docket No.	Case Title	Opinion Type	Pages	Date	Judge
1	14038-23	Shawn Timothy Cermak, Petitioner	Order of Service of Transcript (Bench Opinion)	5	06/26/24	Holmes
2	15925-21	Gale Stead, Petitioner	Order of Service of Transcript (Bench Opinion)	14	06/26/24	Holmes

Search

Case Order Opinion Practitioner

Anyone can search for an opinion in our system for cases filed on or after May 1, 1986. Any online sourced citations in opinions filed after July 1, 2016 can be viewed directly from the associated docket record.

- If you aren't affiliated with a case, you will only see limited information about that case.

Search by keyword and phrase

Docket number Case title / Petitioner's name

 or

Judge Date range

All judges All dates

Include types:

☒ T.C. ☒ Memorandum ☒ Summary

☒ Bench Opinion (Order of Service of Transcript)

How to Use Search


*** Include only **exact matches**

+ AND (includes **all** words/phrases)

| OR (includes **one or more** words/phrases)

No other commands are supported at this time

[Learn more about searching in DAWSON](#)



Spend time on TC Opinion cases with a quick look at TC Memo cases. Skim the cases to be sure you understand what the case issues/rulings were and that you know why the court ruled as they did. Remember that this is not a law bar exam, so you will not be expected to cite the full case or use a formal IRAC method that looks at the issue, rule, application and conclusion. There is not enough time on the exam, and you will not want to spend too much time doing something that will not add points to your exam, but may keep you from completing another section. It is helpful to be able to look at a fact pattern and understand what the issue is and how to apply the rules – we will cover this at the May class – but it is not necessary to take the time to write that all down as part of your answer.

Remember ... they sometimes test on their own cases and they are most likely to test on regular opinions (noted as __ TC __) or memorandum decisions (noted as TC Memorandum), but a small case apparently was tested in 2014 – nothing is set in stone about this exam. Small case opinions cannot be cited as precedent and are not appealable – they will be noted with language that tells you that, but they can be useful in understanding how the Tax Court proceeds. Being in the habit of looking at each day's opinions helps you pass the exam; it enables you to identify the trends, and gives you a better understanding of the entire process. One former student (who passed on the first attempt) used the “language of the Court” to respond to exam questions.

You don't need to memorize the case cite or show it in an answer to get full points on an answer. See below for a sample of how an exam question might come out of the Tax Court case. Much of the information comes from the headnotes, but since that is just a synopsis you may find you need to read more of the facts or the law and its application to understand all the implications.

You also don't need to do a full IRAC analysis in an answer; frankly you won't have time to complete the exam if you attempt those steps in a comprehensive answer. But it is useful to give you framework on how to approach your responses:

**Issue
Rule
Application
Conclusion**

See Reading a Case for more information about how to read cases. We'll talk about this throughout the cycle.

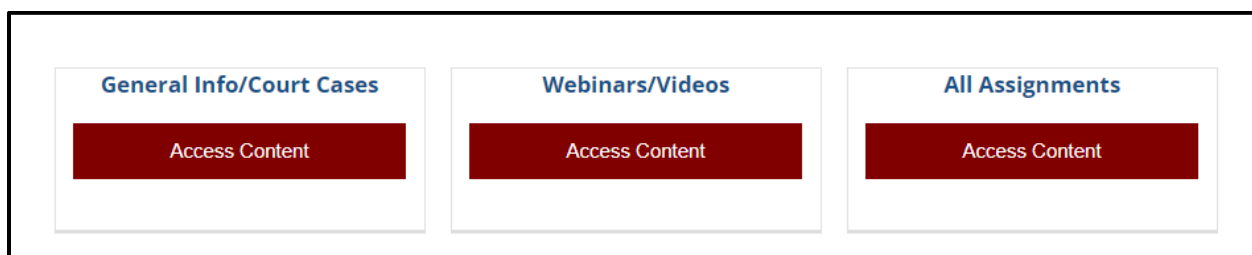
ONGOING ASSIGNMENT

When you find study materials that are particularly helpful to you, share that info with other students via the Forum.

READY TO START?

Look at the structure of the Student Content area so you are familiar with the information available to help you with your studies. We've included a couple of files that may be useful in helping you structure your studies, including a file that gives you an idea of the topical areas tested in exams from 2000-2023.

I'll also include some case info to get you started. This is where the analysis of other cases will be posted, so check back in this area as you can.



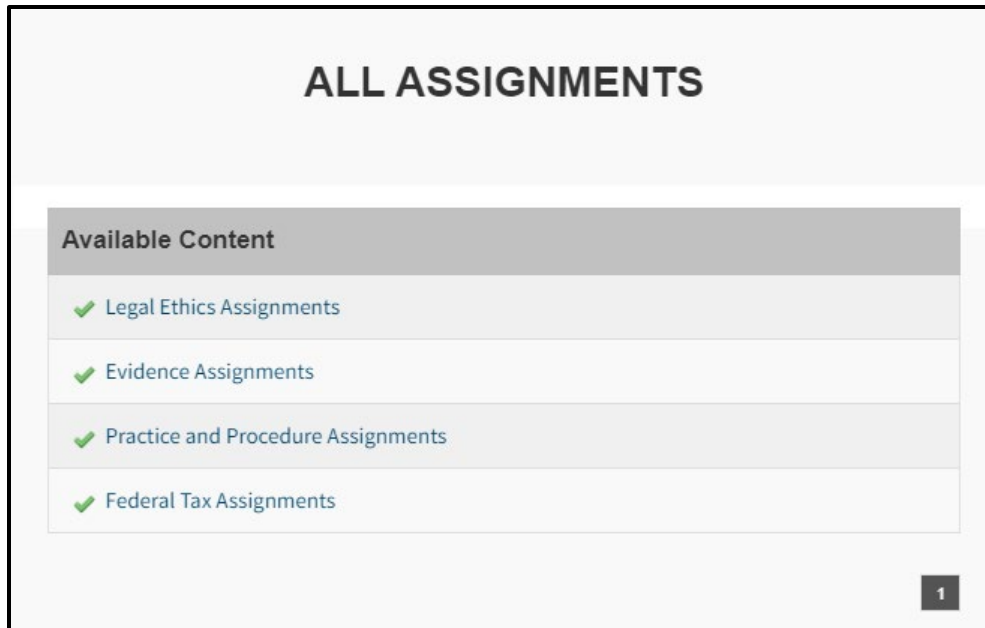
GENERAL INFO/CASES

Content here will change. This is where you located this module, and we have various case synopses that will be added throughout the program.

WEBINARS/VIDEOS

Many more will be added throughout the exam cycle.

ALL ASSIGNMENTS



If you are new to these studies I recommend you begin with Practice and Procedure; if you've taken the exam before, you'll know what you should work on.

LEGAL ETHICS

This content should remain the same throughout the cycle. The modified 2023 text is the first item you can access, plus you'll find:

- 1 assignment module (questions and answers are separate)
- 1 review – prior exam to take under 24-minute timed conditions

EVIDENCE

This content should remain the same throughout the cycle. The modified 2023 text is the first item you can access, plus you'll find:

- 4 assignment modules (questions and answers are separate)
- 1 review – prior exam to take under 60-minute in timed conditions

PRACTICE & PROCEDURE

This content should remain the same throughout the cycle. The modified 2023 text is the first item you can access, plus you'll find:

- 4 assignment modules (questions and answers are separate)
- 1 review – prior exam to take under 60-minute timed conditions

FEDERAL TAX

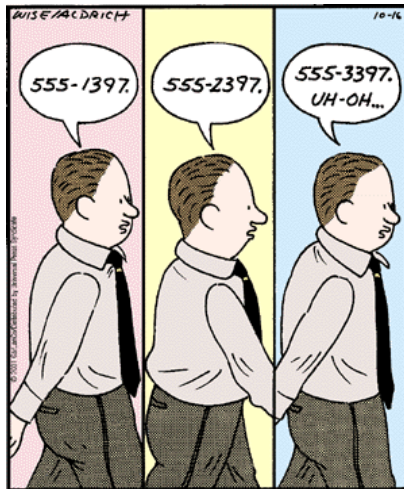
This content should remain the same throughout the cycle. The modified 2023 text is the first item you can access, plus you'll find:

- 7 assignment modules (questions and answers are separate)

1 review – prior exam to take under 96-minute timed conditions

LEARNING AND MEMORY STYLES

Identifying your primary memory or learning style helps you understand your natural strengths and tendencies relating to studying. A variety of our five senses are utilized to process information and to memorize facts and figures. By knowing more about how memory works, and how to use your learning style, you can make your Tax Court examination studies more effective.



As you walk, each footstep jars another piece of your memory loose.

There are three components of memory. **Sensory** memory helps us recognize our world and is extremely short-lived; thankfully this is so or our brains would be full of things we do not need to remember. We can retain only a small amount of information, such as a 7-digit telephone number, in short term, or **working memory**, for about 25-30 seconds. Information in working memory is continually updated. **Reference memory**, or long-term, has virtually unlimited storage, and information can last within it for a lifetime. The key in memory is getting the information transferred into long-term memory and being able to access it when needed.

Sensory perception is using all five senses to perceive, understand, and remember what we perceived. There are three ways in which we perceive and remember information: auditory, visual, and kinesthetic.

An individual with an AUDITORY memory style learns by listening to verbal instructions and remembers by forming the sounds of words. An auditory learner:

- needs to repeat things out loud to remember them (hear themselves speak it)
- needs to talk through a problem out loud to solve it
- memorizes best by repeating information over and over again
- may remember best when the information can be put into a rhythmic or musical pattern
- prefers to listen to a recorded book rather than reading it.

An individual with a VISUAL memory style learns by seeing and watching, and uses strong visual associations. A visual learner:

- needs to see something before understanding it
- is drawn to flashy, colorful, visually stimulating objects
- prefers books with pictures or illustrations with the text
- may appear to be day-dreaming when trying to mentally visualize what they hear
- usually remembers better when able to see the person who is talking

An individual with a KINESTHETIC memory style learns by becoming physically involved and actually doing something with what is being learned. A kinesthetic learner:

- may be unable to sit still for more than a few minutes at a time
- usually learns best when physically participating in a task
- almost always must have some body part in motion
- prefers to read or hear stories that are full of action.

If you primarily have an AUDITORY memory style you learn best by listening to verbal instructions. You do not retain everything by hearing it once, but you do remember better if you hear yourself repeat something out loud until it is memorized. You may remember something easier if it is sung or chanted (how many of us can recite our ABCs without singing the song?). Study groups that drill each other repeatedly on the materials work well for the auditory memory style. You may remember by making audio tapes and replaying them, or reading the material out loud. Keep visual distractions to a minimum.

If you primarily have a VISUAL memory style you learn best by seeing and watching. You retain best by associating pictures with the concepts you are studying. Using brightly colored flashcards may help you concentrate both by use of color and by actually writing the information down. Study groups that use flash cards or other visual clues work best for the visual learner. Take copious notes or doodle while you are listening. Underlining or highlighting what you read also helps.

If you primarily have a KINESTHETIC memory style you learn best by becoming physically involved and actually doing something with what you are studying. Pacing or moving while reading or memorizing can help you retain the information. Take frequent breaks while studying. Design particular body movements to help you remember specific information. Study groups that understand the need for constant movement work best for the kinesthetic learner. Take notes or highlight information while listening to keep yourself involved. Writing and re-writing notes or materials can also help make learning a more active experience.

No one is restricted to one memory or learning style strength. In fact, utilizing suggestions from each of the primary memory styles can assist you in this study. In just over one year you must learn as much as is possible about the Tax Court examination topics; perhaps even more importantly, you must be able to access what you know in November 2021.

The search for information in reference memory is enhanced by the availability of cues or prompts to aid in the search. Other factors that determine the search's success include how strong the initial imprint was, how many potentially conflicting pieces of similar information are stored, and what strategies are employed in the search.

Specific suggestions to help you study for the Tax Court exam include:

- use color - rainbow write – using different colored pens helps keep the brain from boredom and enhances retention.
- close your eyes to cement information in your memory – works well with memorizing lists of information.
- number lists of things you are trying to learn – enhances retention.
- rehearse – we learn by repetition, which extends the short-term life and helps move the information into long-term memory - repeat hearing, saying, or seeing the information you are studying. A given piece of information can be learned by 68 consecutive repetitions.
- take frequent breaks – every 15-20 minutes - move to a new study place or do something else for a few minutes – keep the middle part from getting mushy. The average number of repetitions needed to learn a piece of information drops from 68 to 38 when volunteers took breaks!
- find study locations with the optimal amount of noise and activity – know whether you do best in absolute quiet or if you need background music to concentrate.
- use as many of your senses as possible – work with the information in new ways – read, say, write or touch it in as many ways as possible. Make audio tapes/flash cards/songs/outlines to use.
- take advantage of every possible moment to study – carry flash cards or study guides with you to review while standing in line or waiting for appointments.
- use it or lose it – stay mentally sharp – don't get into habit of eating the same thing in same place every day – vary your routine – think about what you do each day instead of operating on auto-pilot – your mind needs exercise to stay limber.
- take care of your physical body – eat right, get enough rest, exercise daily – some believe more frequent meals help – some believe eating more protein helps. Researchers know that even small amounts of alcohol, nicotine, or stress can diminish memory.

- practice writing answers – studying is like a dress rehearsal for the exam. Not only will you help strengthen your hand (which must be prepared to write for 4 long hours on exam day), but if you cannot write an answer, you do not know the material.
- practice saying answers or talking as you study – similarly, if you cannot say it, you do not know the material.