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AMENDMENTS TO THE TAX COURT RULES OF PRACTICE AND
PROCEDURE ARE ON PAGES 305–311 OF THIS REPORT

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JUDGES OF THE UNITED STATES TAX COURT

Chief Judge

MAURICE B. FOLEY

Judges

JOSEPH H. GALE
MICHAEL B. THORNTON
DAVID GUSTAFSON
ELIZABETH CREWSON PARIS
RICHARD T. MORRISON
KATHLEEN KERRIGAN
RONALD L. BUCH
JOSEPH W. NEGA

CARY DOUGLAS PUGH
TAMARA W. ASHFORD
PATRICK J. URDA
ELIZABETH A. COPELAND
COURTNEY D. JONES
EMIN TORO
TRAVIS A. GREAVES

Senior Judges recalled to perform judicial duties under the provisions of section 7447 of the Internal Revenue Code:

MARY ANN COHEN
JOEL GERBER
THOMAS B. WELLS
ROBERT P. RUWE
JOHN O. COLVIN
JAMES S. HALPERN

JUAN F. VASQUEZ
L. PAIGE MARVEL
JOSEPH ROBERT GOEKE
MARK V. HOLMES
ALBERT G. LAUBER

Special Trial Judges

LEWIS R. CARLUZZO, *Chief Special Trial Judge*

PETER J. PANUTHOS
DANIEL A. GUY, JR.

DIANA L. LEYDEN

STEPHANIE A. SERVOSS, *Clerk*

SHEILA A. MURPHY, *Reporter of Decisions*

**AMENDMENTS
TO THE
RULES OF PRACTICE AND PROCEDURE
OF THE
UNITED STATES TAX COURT**

Rules 11, 12, and 200 of the Rules of Practice and Procedure (Rules) of the United States Tax Court are amended. The effective dates of the amendments are stated in Notes to the Rules.

The Notes accompanying these amendments were prepared by the Rules Committee and are included herein for the convenience of the public and the Bar. They are not officially part of the Rules and are not included in the printed publication prepared for general distribution.

RULE 11. PAYMENTS TO THE COURT

(a) **General Rule:** Payments to the Court for fees or charges may be made either in cash or by check, money order, or other draft made payable to the order of “Clerk, United States Tax Court”, and shall be mailed or delivered to the Clerk at Washington, D.C. Alternatively, in accordance with procedures that the Court establishes, payments to the Court for fees or charges may be made electronically through Pay.gov.

(b) **Specific Fees:** For specific fees and charges, see the Court’s Fee Schedule on the Court’s website at www.ustaxcourt.gov.

Note

Rule 11 is amended stylistically and is reorganized into paragraphs (a) and (b). New paragraph (b) of Rule 11 includes a reference to the Court’s Fee Schedule, which replaces former Appendix II, Fees and Charges. The amendments are effective January 15, 2020.

RULE 12. COURT RECORDS

(a) **Removal of Records:** An original record, paper, document, or exhibit filed with the Court shall not be taken from the courtroom, from the offices of the Court, or from the custody of a Judge, a Special Trial Judge, or an employee of the Court, except as authorized by a Judge or Special Trial Judge or except as may be necessary for the Clerk to furnish copies or to transmit the same to other courts for appeal or other official purposes. With respect to return of exhibits after a decision of the Court becomes final, see Rule 143(e)(2).

(b) **Copies of Records:** After the Court renders its decision in a case, a plain or certified copy of any document, record, entry, or other paper, pertaining to the case and still in the custody of the Court, may be obtained upon application to the Court’s Copywork Office and payment of the required fee. Unless otherwise permitted by the Court, no copy of any exhibit or original document in the files of the Court shall be furnished to other than the parties until the Court renders its decision. With respect to protective orders that

may restrict the availability of exhibits and documents, see Code section 7461 and Rule 103(a).

(c) **Fees:** The fees to be charged and collected for any copies will be determined in accordance with Code section 7474. See the Court's Fee Schedule on the Court's website at www.ustaxcourt.gov.

Note

Paragraph (a) of Rule 12 is amended stylistically. Paragraph (c) of Rule 12 is amended to include a reference to the Court's Fee Schedule, which replaces former Appendix II, Fees and Charges. The amendments are effective January 15, 2020.

**RULE 200. ADMISSION TO PRACTICE AND
PERIODIC REGISTRATION FEE**

(a) **Qualifications:** (1) General: An applicant for admission to practice before the Court must establish to the satisfaction of the Court that the applicant is of good moral and professional character and possesses the requisite qualifications to provide competent representation before the Court. In addition, the applicant must satisfy the other requirements of this Rule. If the applicant fails to satisfy the requirements of this Rule, then the Court may deny such applicant admission to practice before the Court.

(2) Attorney Applicants: An applicant who is an attorney at law must, as a condition of being admitted to practice, file with the Admissions Clerk at the address listed in paragraph (b) of this Rule a completed application accompanied by a fee to be established by the Court (for a complete list of fees, see the Court's Fee Schedule on the Court's website at www.ustaxcourt.gov) and a current certificate from the Clerk of the appropriate court, showing that the applicant has been admitted to practice before and is a member in good standing of the Bar of the Supreme Court of the United States, or of the highest or appropriate court of any State or of the District of Columbia, or any commonwealth, territory, or possession of the United States. A current court certificate is one executed within 90 calendar days preceding the date of the filing of the application.

(3) **Nonattorney Applicants:** An applicant who is not an attorney at law must, as a condition of being admitted to practice, file with the Admissions Clerk at the address listed in paragraph (b) of this Rule, a completed application accompanied by a fee to be established by the Court. See the Court's Fee Schedule on the Court's website at www.ustaxcourt.gov. In addition, such an applicant must, as a condition of being admitted to practice, satisfy the Court, by means of a written examination given by the Court, that the applicant possesses the requisite qualifications to provide competent representation before the Court. Written examinations for applicants who are not attorneys at law will be held no less often than every 2 years. By public announcement at least 6 months prior to the date of each examination, the Court will announce the date and the time of such examination. The Court will notify each applicant, whose application for admission is in order, of the time and the place at which the applicant is to be present for such examination, and the applicant must present that notice to the examiner as authority for taking such examination.

(b) Applications for Admission: An application for admission to practice before the Court must be on the form provided by the Court. Application forms and other necessary information will be furnished upon request addressed to the Admissions Clerk, United States Tax Court, 400 Second St., N.W., Washington, D.C. 20217. As to forms of payment for application fees, see Rule 11.

(c) Sponsorship: An applicant for admission by examination must be sponsored by at least two persons theretofore admitted to practice before this Court, and each sponsor must send a letter of recommendation directly to the Admissions Clerk at the address listed in paragraph (b) of this Rule, where it will be treated as a confidential communication. The sponsor shall send this letter promptly after the applicant has been notified that he or she has passed the written examination required by paragraph (a)(3) of this Rule. The sponsor shall state fully and frankly the extent of the sponsor's acquaintance with the applicant, the sponsor's opinion of the moral character and repute of the applicant, and the sponsor's opinion of the qualifications of the applicant to practice before this Court. The Court may in its dis-

cretion accept such an applicant with less than two such sponsors.

(d) Admission: Upon the Court's approval of an application for admission in which an applicant has subscribed to the oath or affirmation and upon an applicant's satisfaction of the other applicable requirements of this Rule, such applicant will be admitted to practice before the Court and be entitled to a certificate of admission.

(e) Change of Address: Each person admitted to practice before the Court shall promptly notify the Admissions Clerk at the address listed in paragraph (b) of this Rule of any change in office address for mailing purposes. See Form 10 in Appendix I regarding a form for and methods of providing the notification required by this paragraph (e). See also Rule 21(b)(4) regarding the filing of a separate notice of change of address for each docket number in which such person has entered an appearance.

(f) Corporations and Firms Not Eligible: Corporations and firms will not be admitted to practice or recognized before the Court.

(g) Periodic Registration Fee: The Court is authorized to impose on each person admitted to practice before the Court a periodic registration fee. The frequency and the amount of such fee shall be determined by the Court, except that such amount shall not exceed \$30 per calendar year. The Clerk shall maintain an Ineligible List containing the names of all persons admitted to practice before the Court who have failed to comply with the provisions of this paragraph. No such person shall be permitted to commence a case in the Court or enter an appearance in a pending case while on the Ineligible List. The name of any person appearing on the Ineligible List shall not be removed from the List until the currently due registration fee has been paid and arrearages have been made current. Each person admitted to practice before the Court, whether or not engaged in private practice, must pay the periodic registration fee. As to forms of payment, see Rule 11.

Note

Paragraph (a)(2) and (3) of Rule 200 is amended to include references to the Court's Fee Schedule, which replaces former Appendix II, Fees and Charges. Paragraph (g)(2) of Rule 200

is deleted inasmuch as Code section 7475(b) prescribes how the Court may use periodic registration fees. Former paragraph (g)(1) is amended stylistically and is relettered paragraph (g). The amendments are effective January 15, 2020.