

# CONGRESSIONAL BUDGET JUSTIFICATION

FISCAL YEAR 2022



Submitted April 5, 2021



**STATEMENT OF CHIEF JUDGE MAURICE B. FOLEY**  
*Committees on Appropriations*  
*Subcommittees on Financial Services and General Government*  
*United States House of Representatives and United States Senate*

*Madam Chair, Messrs. Chairmen, Ranking Members, and Members of the Committees:*

*Thank you for the opportunity to present the United States Tax Court's Fiscal Year 2022 Congressional Budget Justification. The United States Tax Court is established under Article I of the United States Constitution as the primary judicial forum in which taxpayers may, without first paying the tax, dispute a deficiency determined by the Internal Revenue Service.*

*The Court's Fiscal Year 2022 budget request is \$58,200,000, a 3.7 percent increase from the Fiscal Year 2021 enacted appropriation. The Court's budget request provides detail for total obligations, reduced by anticipated offsetting fee fund collections. The Fiscal Year 2022 total obligations of \$60,423,000 reflect an increase of \$2.5 million, or 4.4 percent, from Fiscal Year 2021 planned. The Court anticipates using \$2.2 million from accumulated offsetting fee fund collections in Fiscal Year 2022. To facilitate the effective use of funds, the Court requests appropriation language to authorize the transfer of \$528,000 in accumulated funds from the practice fee fund to the offsetting fee collections fund, with commensurate reduction in enacted appropriation funding.*

*In the midst of the pandemic, Court operations became more resilient, efficient, and cost-effective. The Court quickly shifted from on-site work to mandatory telework and from traveling to 73 cities for trials to conducting remote trials. The Court successfully deployed a new web-based, open-source electronic filing and case management system; seamlessly transitioned to an electronic financial management system supported by the Department of Treasury's fiscal shared services; and significantly reduced its communication expenditures by shifting to the District of Columbia government shared service DC-Net.*

*Procedural and administrative changes required by the pandemic highlight opportunities for the Court to expand access to justice. Guided by the statutory mandate to provide an accessible forum with minimal inconvenience and expense to taxpayers, the Court is well positioned for the future.*

*Thank you for your continued support of the United States Tax Court.*



*Maurice B. Foley, Chief Judge*

*April 5, 2021*

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# Overview of the Court

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## Mission

The mission of the United States Tax Court is to provide a national forum for the expeditious resolution of disputes between taxpayers and the Internal Revenue Service; for careful consideration of the merits of each case; and to ensure a uniform interpretation of the Internal Revenue Code. The Court is committed to providing taxpayers, most of whom are self-represented, with a reasonable opportunity to appear before the Court, with as little inconvenience and expense as is practicable. The Court is also committed to providing an accessible judicial forum with simplified procedures for disputes involving \$50,000 or less.

## Historical Overview

In the Revenue Act of 1924, Congress established the Board of Tax Appeals (Board) as an independent agency in the Executive Branch to permit taxpayers to challenge determinations made by the Internal Revenue Service (IRS) of their tax liabilities before payment.<sup>1</sup> In 1942, Congress changed the name of the Board to the "Tax Court of the United States," but the Tax Court of the United States remained an independent agency in the Executive Branch.<sup>2</sup> In the Tax Reform Act of 1969, the Tax Court of the United States was reconstituted as the United States Tax Court (Tax Court or Court).<sup>3</sup>

Section 7441 of Title 26 of the United States Code provides that:

There is hereby established, under article I of the Constitution of the United States, a court of record to be known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of the Tax Court. The Tax Court is not an agency of, and shall be independent of, the executive branch of the Government.

The Tax Court is a court of law with nationwide jurisdiction exercising judicial power independent of the Executive and Legislative Branches.<sup>4</sup> The Tax Court is one of the courts in which taxpayers can bring suit to contest IRS determinations, and it is the primary court in which taxpayers can do so without prepaying any portion of the disputed taxes.<sup>5</sup>

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<sup>1</sup> Revenue Act of 1924, ch. 234, sec. 900(a), (k), 43 Stat. 336. Before 1924 taxpayers who wished to contest a determination made by the Bureau of Internal Revenue (now the IRS) were required to pay the tax assessed and then file suit against the Federal Government for a refund. See *Flora v. United States*, 362 U.S. 145, 151-152 (1960).

<sup>2</sup> Revenue Act of 1942, ch. 619, sec. 504(a), 56 Stat. 957.

<sup>3</sup> Pub. L. No. 91-172, 83 Stat. 730.

<sup>4</sup> *Freytag v. Commissioner*, 501 U.S. 868, 890-891 (1991).

<sup>5</sup> The other federal courts with jurisdiction over tax disputes are the United States Court of Federal Claims, United States district courts, and United States bankruptcy courts.

# Pandemic Response and Remote Access to Justice

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The coronavirus (COVID-19) pandemic presented many challenges, while affording opportunities to modernize operations. The need to reimagine and redesign how the Court fulfills its mission during the COVID-19 pandemic enhanced an ongoing transformation to a more accessible, efficient, and transparent Court.

On March 12, 2020, the Court responded to a congressional inquiry requesting information on statutory and resource obstacles that would prevent continuity of operations or limit effectiveness if most or all Court employees were required to telework. The Court reported that cases could not be initiated electronically, and the Court currently did not have the technology or policy infrastructure for widespread telework.<sup>6</sup>

In response to the pandemic the Court invoked its Continuity of Operations Plan. The primary focus was to adopt practices and procedures to allow the Court to accomplish its mission while protecting the litigants, public, judges, and staff from the associated health risks of COVID-19. At the outset, the Court took immediate action, including cancelling 81 trial sessions scheduled throughout the country from March 16 through June 30, 2020 (as of the date of this submission, over 80% of the affected cases have been resolved). Additionally, the Court postponed the November 2020 nonattorney examination and canceled planned judicial conferences for fiscal years 2020 and 2021.

## Remote Operations

Overcoming significant challenges, the Court abruptly shifted to mandatory telework. Because the Court had very little telework before the pandemic, most personnel had only a desktop computer with an outdated operating system, a required necessity of the legacy case management system. A collective Court effort ensured delivery and set up of computers and scanners in staff residences, establishment and implementation of safe procedures to handle the paper mail and to serve paper documents, and the design and implementation of network access protocols for personal devices. The Court also established procedures to electronically process copy requests and applications for admission to practice before the Court. The Court continues to reimagine staffing strategies to enable the most productive work and to provide a modern personnel experience, recognizing that the workplace is not tied to a physical office location.

## Remote Proceedings

The Court's nationwide jurisdiction makes it well-suited for remote proceedings. The Court does not have the Constitutional jury and criminal requirements that have made remote proceedings difficult in federal district courts, and its long-standing pretrial stipulations process has proven advantageous. In May 2020, the Court adopted remote proceeding procedures and policies. Remote proceedings have

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<sup>6</sup> The response also informed Congress that the limitation of the Court's subpoena power to the designated place of hearing (26 U.S.C. sec. 7456(a)) may impede settlement and the requirement that the principal office of the Court be in the District of Columbia (26 U.S.C. sec. 7445) may restrict operational flexibility when the Court building is inaccessible.

offered the Court a new and efficacious means of fulfilling the statutory requirement to hold hearings and trials “with as little inconvenience and expense to taxpayers as is practicable.”<sup>7</sup>

On July 31, 2020, the Court held the first remote hearing and on September 14, 2020, the Court held the first remote trial. The fall 2020 trial term (52 trial sessions for 29 cities) and the winter 2021 trial term (53 trial sessions for 46 cities) were all conducted remotely. The Court’s implementation of remote proceedings avoided the accrual of a significant backlog.

Through the use of flexible technologies, the Court now safely conducts remote hearings and trials. Court proceedings, free to all participants, are accessible from a phone, computer, or tablet. Audio from trials are live-streamed on a free platform to provide widespread public access. Conducting remote proceedings required technology purchases including Zoomgov licenses and software to support audio streaming. The Court was able to absorb these unanticipated expenses by using funds originally planned for travel to the 73 trial cities across the country. Court staff learned the new technologies and procedures and provided training sessions to other staff.

Court procedures adopted to facilitate such remote proceedings included modifying pre-trial deadlines to facilitate the earlier exchange of documents, holding pre-trial hearings to allow enforcement of subpoenas in advance of trial, and accepting limited entries of appearance earlier to give self-represented taxpayers access to volunteer attorneys in advance of trial.

As the Court gradually resumes in-person proceedings, some changes made as a result of the pandemic will continue. The Court’s future operations will incorporate remote proceedings, providing cost savings and expanding access to justice. Remote proceedings benefit those taxpayers who do not live close to a place of trial and would incur travel expenses, who need to take time off from work, or who require child or dependent care to attend an in-person trial. Such proceedings provide both a less intimidating setting for self-represented taxpayers and greater access to pro bono services, regardless of the locations of the taxpayer or taxpayer representative.

Remote proceedings provide scheduling flexibility and facilitate timely case resolution. Prior to the pandemic, the Court held sessions only once per year in certain locations (e.g., Anchorage, Alaska; Honolulu, Hawaii; Pocatello, Idaho; Jackson, Mississippi; Billings, Montana; and Aberdeen, South Dakota). Taxpayers no longer have to wait for another trial session in a particular place of trial. A judge may now use a remote proceeding to complete an unresolved case by scheduling a remote hearing or trial. Remote proceedings provide an alternative means for conducting trials in the event of local limitations (e.g., pandemic-related restrictions), travel issues, weather concerns, or courtroom unavailability.

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<sup>7</sup> 26 U.S.C. sec. 7446.

## Budget Request

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The Court's FY 2022 budget request is \$58,200,000, a 3.7 percent increase from the FY 2021 enacted appropriation amount of \$56,100,000. The Court's budget request provides detail for total obligations, reduced by anticipated offsetting fee fund collections. As such, the FY 2022 total obligations of \$60,423,000 reflect an increase of 4.4 percent from the FY 2021 total obligations of \$57,873,000.

## No-Year Appropriation Authority

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The Court's FY 2022 request includes no-year appropriation authority of \$1,000,000 to facilitate more effective and efficient planning, budgeting, and use of funds. The Court's appropriations for FY 2019 through FY 2021 included no-year appropriation authority of \$1,000,000. In FY 2020 and 2021, the Court was able to use no-year funding for services related to the new electronic filing and case management system which permitted work to continue efficiently through the periods of appropriation lapses and continuing resolutions. As the Court reimagines and embraces new ways of operating, the no-year authority permits the Court to incorporate necessary technology modernizations in leased courtrooms and develop functionalities for the Court's electronic filing and case management system.

## Appropriation Language: Salaries and Expenses

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For necessary expenses, including contract reporting and other services as authorized by 5 U.S.C. sec. 3109, and not to exceed \$3,000 for official reception and representation expenses; [\$56,100,000] \$58,200,000, of which \$1,000,000 shall remain available until expended: *Provided, That the amount made available under 26 U.S.C. section 7475 shall be transferred and added to any amounts available under 26 U.S.C. section 7473, to remain available until expended, for the operation and maintenance of the United States Tax Court: Provided further, That travel expenses of the judges shall be paid upon the written certificate of the judge.*

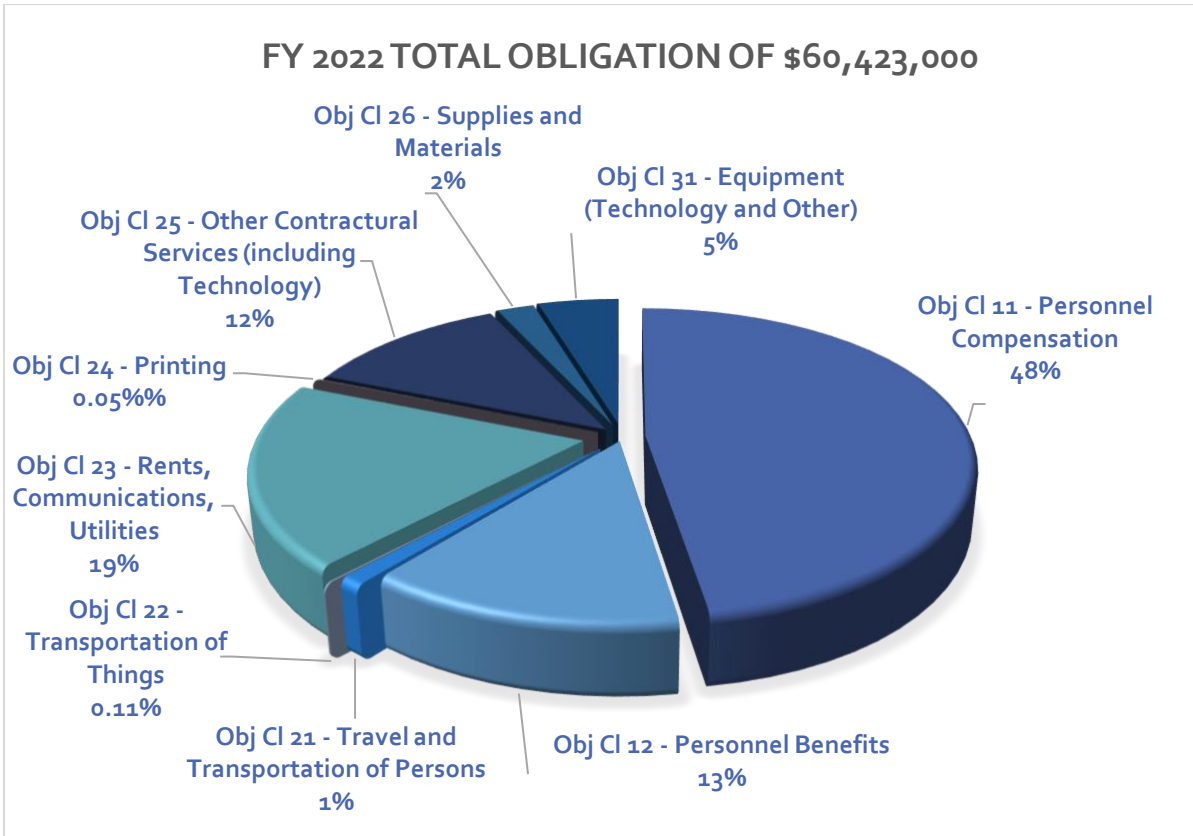


# Budget Request Tables

## RESOURCE REQUIREMENTS

	FY 2020 ENACTED	FY 2021 PLANNED	FY 2022 REQUEST
<b>TOTAL OBLIGATIONS</b>	<b>\$54,780,844</b>	<b>\$57,873,123</b>	<b>\$60,423,000</b>
Offsetting Fee Collections Fund Used	(1,860,000)	(1,772,671)	(2,222,548)
Practice Fee Fund Used	-0-	(452)	(452)
No-year Funding From Prior Year Used	-0-	-0-	-0-
No-year Funding Carried Forward	-0-	-0-	-0-
Unobligated, Expired Funds	\$79,156	-0-	-0-
Use of 50% of Lapsed Funds	-0-	-0-	-0-
<b>AVAILABLE APPROPRIATION</b>	<b>\$53,000,000</b>	<b>\$56,100,000</b>	<b>\$58,200,000</b>

## ALLOCATION OF TOTAL OBLIGATION



**PROGRAM SUMMARY BY OBJECT CLASSIFICATION**

(Dollars in Thousands)

<b>23-0100-0-1-752 DIRECT OBLIGATIONS</b>	<b>FY 2020 ENACTED</b>	<b>FY 2021 PLANNED</b>	<b>FY 2022 REQUEST</b>
11 Personnel Compensation	\$25,170	\$27,378	\$28,730
12 Personnel Benefits	7,064	7,467	8,025
21 Travel and Transportation of Persons	384	50	605
22 Transportation of Things	28	46	65
23 Rents, Communications, and Utilities	10,393	11,225	11,645
24 Printing and Reproduction	28	24	30
25 Other Contractual Services	6,994	7,848	7,177
26 Supplies and Materials	609	890	1,306
31 Equipment	4,111	2,945	2,840
<b>99.9 TOTAL NEW OBLIGATIONS</b>	<b>\$54,781</b>	<b>\$57,873</b>	<b>\$60,423</b>
Offsetting Fee Collections Fund Used	(1,860)	(1,773)	(2,223)
Practice Fee Fund Used	-0-	-0-	-0-
No-Year Funding From Prior Year Used	-0-	-0-	-0-
No-Year Funding Carried Forward	-0-	-0-	-0-
Unobligated, Expired Funds	79	-0-	-0-
Use of 50% of Lapsed Funds	-0-	-0-	-0-
<b>APPROPRIATION REQUEST</b>	<b>\$53,000</b>	<b>\$56,100</b>	<b>\$58,200</b>

**FISCAL YEAR 2022 BUDGET HIGHLIGHTS: CHANGES TO BASE**

<b>FY 2021 APPROPRIATION ENACTED</b>	<b>\$56,100,000</b>
<i>Plus: Offsetting Fee Collections Fund Used</i>	1,772,671
<i>Plus: Practice Fee Fund Used</i>	452
<b>FY 2021 TOTAL OBLIGATIONS</b>	<b>\$57,873,123</b>
<b>PERSONNEL COMPENSATION AND PERSONNEL BENEFITS (Obj. Cl. 11 and 12)</b>	
Judicial Officers Salaries and Benefits	522,976
Tax Court Judges' Survivors Annuity Fund	25,000
Staff Salaries and Benefits	1,236,024
Transit Subsidy	126,000
<b>TRAVEL AND TRANSPORTATION OF PERSONS (Obj. Cl. 21)</b>	555,000
<b>TRANSPORTATION OF THINGS (Obj. Cl. 22)</b>	19,000
<b>RENTS, COMMUNICATIONS, AND UTILITIES (Obj. Cl. 23)</b>	
General Services Administration Rents	397,383
Communications, Utilities, and Miscellaneous Charges	22,617
<b>PRINTING AND REPRODUCTION (Obj. Cl. 24)</b>	6,000
<b>OTHER CONTRACTUAL SERVICES (Obj. Cl. 25)</b>	
United States Marshals Service	-0-
Federal Protective Service	25,000
Advisory and Assistance Services (Non-Technology)	-0-
Advisory and Assistance Services (Technology)	(828,412)
Other Services from Non-Federal Sources	-0-
Other Goods and Services from Federal Sources	134,600
General Services Administration Services	175,000
Operation and Maintenance of Facilities	25,000
Operation and Maintenance of Technology Services	(202,910)
<b>SUPPLIES AND MATERIALS (Obj. Cl. 26)</b>	416,150
<b>EQUIPMENT (Obj. Cl. 31)</b>	
Technology Equipment	(294,451)
Other Equipment and Property	189,900
<b>FY 2022 TOTAL OBLIGATIONS</b>	<b>\$60,423,000</b>
<i>Less: Offsetting Fee Collections Fund Used</i>	(2,222,548)
<i>Less: Practice Fee Fund Used</i>	(452)
<b>FY 2022 APPROPRIATION REQUEST</b>	<b>\$58,200,000</b>

**STAFFING LEVELS – FULL TIME EQUIVALENTS**

<b>23-0100-0-1-752</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 PLANNED</b>	<b>FY 2022 PROJECTED</b>
<b>Judges</b> (active and senior presidentially appointed)	39	40	40
<b>Special Trial Judges</b>	4	4	5
<b>Employees</b>	164	175	183
<b>TOTAL FULL TIME EQUIVALENTS</b>	207	219	228

# Budget Adjustments and Explanation

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(For the Budget Adjustments and Explanation section, amounts are rounded.)

## Personnel Compensation and Personnel Benefits (Object Classifications 11 and 12)

The Court's FY 2022 budget request includes \$36.7 million for salaries and benefits (\$28.7 million for salaries and \$8 million for benefits), an increase of \$1.9 million from FY 2021 planned.

### Judicial Officers

The Court's FY 2022 budget request includes \$11 million for salaries and general benefits for judicial officers, an increase of \$523,000 from FY 2021 planned.

The Tax Court is composed of 19 judges who are appointed to 15-year terms by the President, with the advice and consent of the Senate.<sup>8</sup> Tax Court judges are paid at the same rate and in the same installments as judges of the district courts of the United States. A judge who is eligible to retire and who elects to receive retired pay is subject to recall by the Chief Judge to serve as a senior judge. The period a retired judge can be called upon to perform judicial duties cannot, however, in the aggregate, exceed 90 calendar days in any one calendar year without that judge's consent. Senior judges receive pay at the same rate as active Tax Court judges. Special trial judges, who are appointed by the Chief Judge, are paid at a rate equal to 90 percent of the rate for judges of the Tax Court.<sup>9</sup>

The Court's FY 2022 budget request includes a total of 40 presidentially appointed judges (a full complement of the statutory 19 presidentially appointed judges, 10 senior judges on recall, and 11 senior judges not on recall) and 5 special trial judges, reflecting an increase of 1 judge from the Court's FY 2021 planned. The increase of 1 judge is attributable to the plan to hire a special trial judge to fill the vacancy from a FY 2019 retirement.

As of the date of submission, the Tax Court has 2 judicial vacancies, for which the President has not submitted nominations. The Court's FY 2022 request anticipates that both of the judicial vacancies are filled in FY 2021. The Court's FY 2022 request also reflects the 2.6% increase to salaries and benefits effective in calendar year 2020.

### Tax Court Judges' Survivors Annuity Fund

The Court's FY 2022 budget request includes \$200,000, based on an actuarial assessment, for the contribution to the Tax Court Judges' Survivors Annuity Fund (JSAF) in FY 2022, reflecting an increase of \$25,000 from the FY 2021 planned. The actual contribution in FY 2020 to JSAF was approximately \$160,000. At the time of this submission, there are 26 judges participating in JSAF, with 4 surviving spouses and no dependent children receiving survivorship annuity payments.

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<sup>8</sup> 26 U.S.C. sec. 7443. See [List of Judges](#) below.

<sup>9</sup> 26 U.S.C. sec. 7443A(d).

Congress established the JSAF to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges. Participating judges pay 3.5 percent of their salaries or retired pay into the fund. Additional payments to offset JSAF unfunded liabilities are provided from the Court's annual appropriation.

## Court Personnel

The Court's FY 2022 budget request includes \$25.4 million for staff salaries and general benefits, an increase of \$1.23 million from FY 2021 planned. The increase is primarily attributable to staff positions for the new presidentially appointed judges and new operational staff.

The FY 2022 request includes a full year of compensation and benefits for the additional staff for the 2 new presidentially appointed judges and the new operational staff hired in FY 2021. In FY 2020, the pandemic and abrupt shift to remote work caused delays in filling open positions that also impacted FY 2021. The Court's FY 2022 request reflects the 2.6% raise and the 0.5% locality raise effective in calendar year 2020.

The Court anticipates hiring staff for the new judges in mid-FY 2021 (1 chambers administrator and 2 law clerks for each new judge). The Court anticipates hiring staff for the new special trial judge near the end of FY 2021 (1 chambers administrator and 1 law clerk). The Court also anticipates hiring staff to support the new electronic filing and case management system in FY 2021.

In FY 2021, the Court revised its policies to allow for full-time remote staff by expanding telework under the Continuity of Operations Plan during the pandemic. The Court, with nationwide jurisdiction, will continue to benefit from more geographic decentralization, thus attracting and retaining staff from more diverse workforce pools.

## Transit Subsidy

The Court's FY 2022 budget request includes \$146,000 for commuting assistance transit benefits to Court employees as authorized by law, an increase of \$126,000 from FY 2021 planned. The FY 2021 expenditures were significantly lower than historical levels because of the requirement for most Court employees to telework during the pandemic. The FY 2022 request anticipates a gradual return to in-person work.

## Travel and Transportation of Persons and Transportation of Things (Object Classifications 21 and 22)

The Court's FY 2022 budget request includes \$605,000 for travel and transportation of persons, an increase of \$555,000 from FY 2021 planned, and \$65,000 for transportation of things, an increase of \$19,000 from FY 2021 planned.

By statute, the times and places of Tax Court sessions must provide taxpayers an opportunity to appear before the Court with as little inconvenience and expense as is practicable.<sup>10</sup> During the pandemic, the

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<sup>10</sup> 26 U.S.C. sec. 7446.

Court implemented procedures for remote trials and hearings. The Court, therefore, was able to conduct trial sessions relating to each of the 74 designated cities without health and safety concerns for litigants, taxpayer representatives, witnesses, low-income taxpayer clinic representatives, bar sponsored pro bono program representatives, the public, Court personnel, and judges.

The Court plans to undertake a gradual expansion of in-person proceedings. The in-person proceedings will require travel by judges, accompanied by trial clerks and equipment, to various cities. During FY 2021, the Court anticipates conducting approximately 141 weeks of regularly scheduled trial sessions. In addition to regularly scheduled trial sessions, the Court anticipates conducting approximately 50 special trial sessions for cases requiring lengthy trials. All trials and hearings for FY 2021 are being conducted remotely.

## Rents, Communications, and Utilities (Object Classification 23)

The Court's FY 2022 budget request includes \$11.6 million for rents, communications, and utilities, an increase of \$420,000 from FY 2021 planned.

### General Services Administration Rents

The Court's FY 2022 budget request includes \$10.9 million to the General Services Administration (GSA) for rent, an increase of \$397,000 from FY 2021 planned.<sup>11</sup> GSA rents increased overall by 3.76% from FY 2021 planned. Double-digit increases in GSA rents occurred in six locations: Miami, Florida (16.4%); Boston, Massachusetts (16.2%); Winston-Salem, North Carolina (15.1%); Denver, Colorado (14.3%); Oklahoma City, Oklahoma (10.7%); and St. Paul, Minnesota (10.2%). The FY 2022 anticipated increase for the Denver, Colorado rent follows a 31% increase from FY 2020 to FY 2021.

The petitioner, at the time of filing the petition, requests the preferred place of trial from 74 designated trial cities.<sup>12</sup> The Tax Court currently leases space in 37 cities, including the Washington, D.C. courthouse. The rents the Court must pay to GSA for courtroom and chambers space are determined by GSA without negotiation. The new electronic filing and case management system provides the Court with more data analysis capabilities to optimize the number and location of courtrooms.

In the 37 designated trial cities where the Court does not lease space, it borrows space from other federal courts. Over the past several years, the Court has found it increasingly difficult to secure borrowed courtroom space in federal courthouses in many of these cities. New spatial challenges are anticipated as federal courthouses implement resumption of in-person operation plans guided by pandemic-related directives from local, state, and federal public health authorities. Remote trials and hearings are an alternative when borrowed space is unavailable.

In FY 2017, GSA funded a water intrusion study that identified multiple structural deficiencies. Subsequently, GSA funded a project to replace the water membrane under the courthouse's monumental stairs and replace the guardrails on the stairs and all exterior spaces on the first level. As of March 28, 2021, GSA reported that the project was 75 percent complete. The water leaks in multiple

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<sup>11</sup> See [Designated Trial Session Cities](#).

<sup>12</sup> Taxpayers who file a petition are referred to as petitioners.

locations caused interior damage, which primarily occurred in the library. The Court is reimagining use of this space as the library becomes more technology-centric and broader telework procedures and practices are adopted.

## Communications, Utilities, and Miscellaneous Charges

The Court's FY 2022 budget request includes \$680,000 for communications, utilities, and miscellaneous charges, reflecting an increase of \$23,000 from FY 2021 planned.

The increase is attributable to an anticipated increase in overtime utilities in FY 2022. In FY 2021, the Court upgraded the Washington, D.C. courthouse's internet, data, and communication requirements by transitioning to DC-Net, the District of Columbia's government shared services, providing cost and operational efficiencies.

## Printing and Reproduction (Object Classification 24)

The Court's FY 2022 budget request includes \$30,000 for printing and reproduction costs, reflecting an increase of \$6,000 from FY 2021 planned. The increase is primarily attributable to Government Printing Office expenses for printing Tax Court Reports and other Court documents. The new electronic filing and case management platform reduces the need to print forms by allowing the electronic submission of petitions and other case filings.

## Other Contractual Services (Object Classification 25)

The Court's FY 2022 budget request includes \$7.2 million for other contractual services, including security and technology services, reflecting a decrease of \$672,000 from FY 2021 planned.

### United States Marshals Service

The Court's FY 2022 budget request includes \$2.7 million for reimbursement to the United States Marshals Service (USMS), reflecting no change from FY 2021 planned.

The Court became a protectee of the USMS in 2008 and is obligated by law to reimburse the USMS for security services. The requested amount provides reimbursement to the USMS for the salaries and benefits of a judicial security inspector assigned to the Tax Court and a management program analyst. The request also includes the salaries and benefits for security officers assigned to provide security coverage at the Washington, D.C. courthouse and at all in-person trials and hearings.

The FY 2020 actual reimbursements to the USMS were lower than a typical year as a result of pandemic-related operational changes. The security officers at the D.C. courthouse worked reduced schedules for approximately one month. Additionally, the guard-hire hours were reduced because the trial sessions from March 16 through June 2020 were canceled and the Court conducted remote trials and hearings the remainder of the fiscal year. The FY2022 request also anticipates the USMS will begin upgrading the home intrusion security systems installed in judges' homes with current security capabilities and technologies.



The Daniel Aderl Judicial Security and Privacy Act of 2020 (S. 4711 and H.R. 8591) was introduced in the 116<sup>th</sup> Congress. The purpose of the legislation is to enhance security procedures and increase the availability of tools to protect federal judges and their families. This legislation would limit the release of, prohibit federal agencies from publicly posting, and prohibit data brokers from selling personally identifiable information of a protected individual. The bill also authorizes additional security for protected individuals and expands the availability of U.S. Marshals Service protection. The legislation does not, however, include the judges of the United States Court of Appeals for the Armed Forces, the United States Court of Appeals for Veterans Claims, and the United States Tax Court. On November 16, 2020, the chief judges of the three courts sent a letter to the Senate Committee on the Judiciary and the House Committee on the Judiciary requesting revision to add the judges of these three courts. Should similar legislation proceed in the 117<sup>th</sup> Congress, these three courts will continue to work to ensure their judges are included.

## Federal Protective Service

The Court's FY 2022 budget request includes \$700,000 to the Federal Protective Service (FPS) for its services, reflecting an increase of \$25,000 from FY 2021 planned. The Court is obligated to pay FPS for a share of the security services that it provides in federal buildings where the Court leases space around the country.

## Advisory and Assistance Services (Non-Technology)

The Court's FY 2022 budget request includes \$92,000 for advisory and assistance services (non-technology), reflecting no change from FY 2021 planned. These services include expenditures such as loose-leaf filing services, shredding services, the annual Judicial Survivors' Annuity Fund actuarial report, and professional services related to the Court's nonattorney examination. These services also include training programs, including cybersecurity and anti-harassment, primarily through the Judiciary Online University (JOU) virtual platform of the Administrative Office of the United States Courts (AOUSC). During FY 2020, 212 employees used this virtual platform to complete more than 4,300 classes. The Court's FY 2022 request anticipates continued use of the JOU virtual platform.

## Advisory and Assistance Services (Technology)

The Court's FY 2022 budget request includes \$1.53 million for technology services, reflecting a decrease of \$828,000 from FY 2021 planned. The decrease reflects a reduction in professional services related to the Court's migration to cloud solutions. See [Information Technology Strategy](#) below.

It is increasingly important for the Court to maintain high-quality information technology services to keep pace with ever-changing technology requirements for cloud services, for user support services, and to safeguard the Court's information technology environment from physical and cyber threats. The Court uses a combination of contractors and in-house employees to meet these demands.

## Other Services from Non-Federal Sources

The Court's FY 2022 budget request includes \$223,000 for other services from non-federal sources, reflecting no change from FY 2021 planned. The Court anticipates expenditures of \$210,000 for court reporting services and \$10,000 for interpreting services.

## Other Goods and Services from Federal Sources

The Court's FY 2022 budget request includes \$909,000 for other goods and services from federal sources, reflecting an increase of \$134,000 from FY 2021 planned.

In FY 2020 the Court completed the migration to the Department of Treasury's Administrative Resource Center (ARC) for financial management, procurement, and travel services.<sup>13</sup> This transition was accomplished during the pandemic and greatly enhanced remote operation capabilities.

The FY 2022 request includes funding of \$155,000 for assessment and implementation services of the Office of Personnel Management's (OPM) Federal Data Solutions, Data Warehouse Program for conversion to the electronic Official Personnel Folder (eOPF). With fewer than 200 personnel files, the project is a small undertaking for OPM, with immeasurable benefits to the Court. Reliance on paper personnel files is an impediment for continuity of operations and created multiple obstacles during the pandemic: requiring on-site processing for retirements, transfers to and from the Court, and certain personnel actions. Every year since FY 2018, the Court has requested funding for this conversion. OPM has consistently failed to take action. Accordingly, the Court respectfully requests appropriation language directing OPM to accommodate conversion of the Court's files no later than the end of FY 2022.

Other goods and services from federal sources include payroll processing (Interior Business Center); HSPD-12/PIV card fixed credentialing unit and cards (GSA); employee assistance program (Federal Occupational Health); access to other federal court records using PACER (AOUSC); and records storage (National Archives and Records Administration).

## General Services Administration Services

The Court's FY 2022 budget request includes \$800,000 for General Services Administration services, reflecting an increase of \$175,000 from FY 2021 planned. The increase is primarily attributable to expanded cleaning services and physical alterations, some of which are directly related to the pandemic. If relocation costs unexpectedly arise, the Court plans to absorb such costs from the requested \$1,000,000 of no-year appropriation authority or the offsetting fee collections fund.<sup>14</sup>

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<sup>13</sup> In April 2019, the Office of Management and Budget (OMB) issued a memorandum regarding an updated strategy regarding federal shared services (M-19-16). OMB has designated Quality Service Management Offices (QSMO) with a goal of standardizing processes, reducing the technology footprint, and reducing government-wide operating costs. Shared services create efficiencies in government and optimize the workforce. The Department of Treasury is the designated QSMO for financial management.

<sup>14</sup> 26 U.S.C. sec. 7473.

## Operation and Maintenance of Facilities

The Court's FY 2022 budget request includes \$185,000 for the use of private contractor services (e.g., internal and perimeter security services, wiring services, and painting) for courthouse operations and maintenance, reflecting an increase of \$25,000 from FY 2021 planned.

## Operation and Maintenance of Technology Services

The Court's FY 2022 budget request includes \$34,000 for the maintenance agreements for library equipment and certain case services equipment, reflecting a decrease of \$203,000 from FY 2021 planned. The decrease is attributable to the Court's adoption of cloud solutions and discontinuation of cyclical maintenance agreements for technology equipment.

## Supplies and Materials (Object Classification 26)

The Court's FY 2022 budget request includes \$1.3 million for supplies and materials (\$134,000 for office supplies; \$483,000 for subscriptions and publications; and \$690,000 for automation supplies), an increase of \$416,000 from FY 2021 planned. The increase is attributable to the Court procuring electronic, cloud-hosted software subscriptions to support continuity of operations with enhanced security. The Court's FY 2022 request anticipates \$3,000 in reception and representation expenses associated with official receptions and similar functions which the Court hosts for the purpose of outreach and furtherance of the administration of justice.

## Equipment (Object Classification 31)

The Court's FY 2022 budget request includes \$2.8 million for technology and other equipment, a decrease of \$104,000 from FY 2021 planned.

### Technology Equipment

The FY 2022 request includes \$2.4 million for technology equipment, a decrease of \$294,000 from FY 2021 planned. The decrease is attributable to the Court's migration to secure cloud services that eliminates the need to replace and maintain on-site servers and related equipment. The Court continues to maintain equipment such as computers, monitors, scanners, and printers that require cyclical replacement.

In the midst of the pandemic and resulting pivot to telework and remote proceedings, the Court launched the new electronic filing and case management system. From project initiation in FY 2018 to launch in FY 2021, expenditures totaled approximately \$5.6 million. This included: (1) an award under the GSA Information Technology Schedule 70 to Flexion, Inc. for professional agile software development services; (2) technical expertise and project management from GSA's 18F; and (3) security vulnerability testing services.

## Other Equipment and Property

The FY 2022 request includes \$441,000 for office furniture, furnishings, alterations, and equipment, reflecting an increase of \$190,000 from FY 2021 planned.

The FY 2021 planned included in this FY 2022 request anticipates \$20,000 for chambers suite furniture and furnishings for 1 new judge anticipated in FY 2021 (i.e., new judge for Division 12). The Court's FY 2021 Congressional Budget Justification included the disclosure of \$20,000 each for chambers suite furniture and furnishings for 8 new judges (i.e., Divisions 4, 5, 6, 10, 14, 15, 17, and 18). A chambers suite includes the: (1) judge's private office; (2) law clerk office(s); (3) judicial assistant(s) workstation(s); (4) reference or conference room; and (5) other associated spaces used by the judge and support staff.

## Information Technology Strategy

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The information technology initiatives and accomplishments of the past few years now allow the Court to confidently approach modernization and embrace change.

Agile software development services for an open-source case management system remained on course through the 2018-2019 partial government shutdown and during the pandemic. The initial launch was planned for FY 2020 but was intentionally delayed, ensuring the successful development and implementation of remote proceedings.

In early FY 2021, on December 28, 2020, the Court successfully launched DAWSON (Docket Access Within a Secure Online Network),<sup>15</sup> providing base functionality for the Court and parties to file and manage cases. DAWSON is an open-source, web-based, and mobile-friendly application with the ability to electronically file a petition to start a new case, functionality not previously available. These features make the Court more accessible for taxpayers and practitioners. Additional functionality to streamline workflow processes and to increase accessibility will continually be added.

The Court implemented cloud network infrastructure solutions, eliminating the need to replace and maintain on-site network equipment. This strategy is more cost effective and secure. Cybersecurity is critical with ever-changing demands and the Court anticipates expanding these services to protect highly sensitive and confidential Court documents and filings. The Court is exploring alternative solutions with the focus on shared services that are available to federal government entities not in the Executive Branch.

To accommodate remote proceedings and mandatory telework implemented during the pandemic, the Court addressed unanticipated technology requirements and accelerated efforts already underway (e.g., email hosted on servers in the courthouse was quickly moved to a cloud-based system).

Funding certainty through the availability of no-year appropriation authority and the offsetting fee collections fund<sup>16</sup> was critical to the timely and efficient realization of significant technology accomplishments. The transformation of the Court's network requirements to cloud solutions, while contemporaneously launching DAWSON, was an ambitious and successful undertaking.

Technology will play a critical role as the Court continually updates procedures to enhance access to justice.

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<sup>15</sup> The Court's new case management system, DAWSON, is named after the late Howard A. Dawson, Jr., former Chief Judge and the longest serving judge of the Court (1962-2016).

<sup>16</sup> 26 U.S.C. sec. 7473.

## Tax Court Fee Funds

### Offsetting Fee Collections Fund

The offsetting fee collections fund is available to the Court without fiscal year limitation.<sup>17</sup> FY 2018 was the first year in which the Court used this fund. In Fiscal Years 2019, 2020, and 2021 the Court used funds to continue development of the electronic filing and case management system during the lapse in appropriation funding and during multiple continuing resolutions. In FY 2022, the Court anticipates using all of the funds from the Offsetting Fee Collections Fund for continued technology modernization efforts and other operational needs.

OFFSETTING FEE COLLECTIONS FUND			
	FY 2020 ENACTED	FY 2021 PLANNED	FY 2022 PROJECTED
<b>BEGINNING BALANCE</b>	<b>\$3,317,136</b>	<b>\$2,517,019</b>	<b>\$1,484,948</b>
<b>DE-OBLIGATIONS FROM PRIOR YEAR</b>	<b>310,435</b>	<b>-0-</b>	<b>-0-</b>
<b>FISCAL YEAR COLLECTIONS</b>			
Filing Fee Collections	698,631	700,000	700,000
Admissions Fee Collections	19,086	20,000	20,000
Copying Fee Collections	30,407	15,000	15,000
Nonattorney Exam Fee Collections	-0-	5,000	2,000
Rules of Practice Fee Collections	669	500	500
Certificates Fee Collections	655	100	100
<b>TOTAL FISCAL YEAR FEE COLLECTIONS</b>	<b>\$749,448</b>	<b>\$740,600</b>	<b>\$737,600</b>
<b>TOTAL FEE COLLECTIONS BEFORE OFFSET</b>	<b>\$4,377,019</b>	<b>\$3,257,619</b>	<b>\$2,222,548</b>
<i>Less: Obligations Financed from Fee Collections</i>	<i>(1,860,000)</i>	<i>(1,772,671)</i>	<i>(2,222,548)</i>
<b>ENDING BALANCE</b>	<b>\$2,517,019</b>	<b>\$1,484,948</b>	<b>\$-0-</b>

### Practice Fee Fund

The Court is authorized by statute to impose and collect a practice fee (also referred to as a periodic registration fee) on practitioners admitted to practice before the Court.<sup>18</sup> Those fees can only be used to employ independent counsel to pursue disciplinary matters involving Tax Court practitioners and to provide services to pro se taxpayers. The Practice Fee Fund has an accumulated balance of \$528,528 at the end of FY 2020. Since FY 2008, the Court has not spent any funds to employ independent counsel to pursue practitioner disciplinary matters. Since FY 2013, total annual expenditures are approximately \$450 per fiscal year for certain interpreter services.

<sup>17</sup> 26 U.S.C. sec. 7473. The fees deposited into this fund include all Tax Court fees except registration fees imposed for any judicial conference pursuant to 26 U.S.C. sec. 7470A and registration fees imposed on practitioners admitted to practice before the Tax Court pursuant to 26 U.S.C. sec. 7475.

<sup>18</sup> 26 U.S.C. sec. 7475.

Effective January 15, 2020, the Court suspended assessment of the periodic registration fee to prevent further accumulation of funds in a fund account of limited use. The Court proposed legislation to repeal 26 U.S.C. section 7475, the Practice Fee Fund, and transfer the balance into the offsetting fee collections fund authorized by 26 U.S.C. section 7473 for the operation and maintenance of the Court.<sup>19</sup>

<b>PRACTICE FEE FUND</b>			
	<b>FY 2020 ENACTED</b>	<b>FY 2021 PLANNED</b>	<b>FY 2022 PROJECTED</b>
<b>BEGINNING BALANCE</b>	<b>\$526,570</b>	<b>\$528,528</b>	<b>\$528,076</b>
Fee Collections	1,958	-0-	-0-
<i>Less: Disciplinary Expenses</i>	-0-	-0-	-0-
<i>Less: Interpreter Expenses</i>	-0-	(452)	(452)
<i>Less: Transcript Expenses</i>	-0-	-0-	-0-
<i>Less: Postcards, DVDs, Booklets Expenses</i>	-0-	-0-	-0-
<b>ENDING BALANCE</b>	<b>\$528,528</b>	<b>\$528,076</b>	<b>\$527,624</b>

## Judicial Conference Registration Fee Fund

The Court has statutory authority to impose a reasonable registration fee on persons participating at judicial conferences convened for the purpose of considering the business of the Tax Court and recommending means of improving the administration of justice within the jurisdiction of the Tax Court.<sup>20</sup> In addition to judicial officers and senior staff, such judicial conferences are attended by practitioners admitted to practice before the Court and other persons active in the legal profession. The registration fee collections are available to defray the expenses of such conferences. The last judicial conference was held in FY 2018. The Court does not anticipate holding an in-person judicial conference in FY 2022.

<b>JUDICIAL CONFERENCE REGISTRATION FEE FUND</b>			
	<b>FY 2020 ENACTED</b>	<b>FY 2021 PLANNED</b>	<b>FY 2022 PROJECTED</b>
<b>BEGINNING BALANCE</b>	-0-	-0-	-0-
Registration Fee Collections	-0-	-0-	-0-
<i>Less: Meeting Room, Banquet, and Audio-Visual Expense</i>	-0-	-0-	-0-
<b>ENDING BALANCE</b>	-0-	-0-	-0-

<sup>19</sup> See proposed [Appropriation Language: Salaries and Expenses](#) above and [Legislative Proposals](#) below.

<sup>20</sup> 26 U.S.C. sec. 7470A.

# Case Management and Statistics

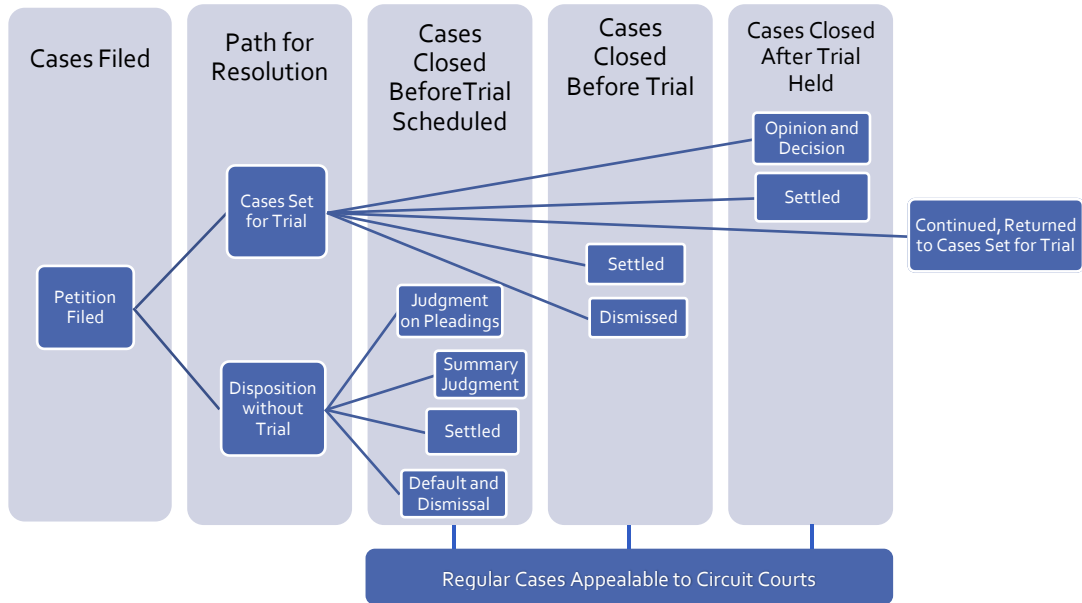
## Jurisdiction and Types of Cases

The scope of the Tax Court's jurisdiction is set forth in Title 26 of the U.S. Code (the Internal Revenue Code). The Court's jurisdiction includes income, estate, gift, and certain excise tax deficiencies, collection due process cases, claims for spousal relief from joint and several liability, partnership proceedings, declaratory judgments, interest abatement actions, review of awards under the IRS whistleblower program, and review of IRS certifications related to passports. Taxpayers, including individuals and business entities, who wish to contest an IRS notice of deficiency or a notice of determination, may petition the Tax Court to hear and decide the matter. Taxpayers who file a petition are referred to as petitioners.

## Small Cases

By statute, certain petitioners may elect small tax case treatment (i.e., a simplified procedure for cases in which the taxes in dispute, including penalties, do not exceed \$50,000 per taxable year). The Court generally applies more relaxed rules of evidence in small tax cases. Small case trials are conducted informally and any probative evidence is admissible.

### LIFECYCLE OF TAX COURT CASES





## Caseload

The Court's caseload varies from year to year based on a combination of the scope of jurisdiction provided by Congress, the level of audit and enforcement activity by the IRS, and the choice of forum by taxpayers. In FY 2020, there was a significant decrease in the number of cases filed. The IRS changed operations during the pandemic by: not issuing Notices of Deficiency and other similar actions unless the statute of limitations was about to expire, suspending new automatic liens and levies, not starting new audits unless it was deemed necessary to protect the government's interest in preserving the applicable statute of limitations, and suspending new passport certifications to the Department of State for "seriously delinquent" taxpayers.<sup>21</sup> The number of cases the Court closed exceeded the number of new cases filed in FY 2020.

TAX COURT CASES FILED AND CLOSED <sup>22</sup>		
FISCAL YEAR	FILED	CLOSED
2016	28,831	33,038
2017	27,091	29,037
2018	25,422	26,259
2019	24,364	21,740
2020	16,988	19,568

In FY 2020, of the 16,988 cases filed, 10,061 were regular cases and 6,927 were small cases. The overwhelming majority, 95%, of the cases filed in FY 2020 were based on the Court's original deficiency jurisdiction granted by Congress.

CASES FILED BASED ON JURISDICTION TYPE FISCAL YEAR 2020		
JURISDICTION TYPE	FILED	PERCENT
Deficiency	16,119	94.88%
Lien/Levy	770	4.53%
Whistleblower	80	0.47%
Passport	12	0.07%
Declaratory Judgment, Exempt Organization	6	0.04%
Declaratory Judgment, Retirement Plan Revocation	1	0.01%
Disclosure	-0-	0.00%
<b>TOTAL</b>	<b>16,988</b>	<b>100%</b>

<sup>21</sup> IR-2020-59 (March 25, 2020).

<sup>22</sup> The number of cases includes an insignificant margin of error.

## Trial Sessions

A regularly scheduled trial session is typically a one-week period where the judge conducts one or more trials. Judges conduct trial sessions during three terms per year (winter, spring, and fall). The number of trial sessions scheduled during a term is based on the number of cases ready for trial. Generally, a one-week regular case session will have a calendar of approximately 100 cases per judge. A one-week small case session will have a calendar of approximately 125 cases per judge. Over the last several years, most active judges were assigned from 7 to 10 trial sessions annually. Judges also schedule special trial sessions for cases requiring lengthy trials.

The Court strives to resolve cases quickly while giving careful consideration to the merits of each case. To achieve this goal, the Court schedules cases for trial promptly after the pleadings are complete. The majority of cases, however, are closed as a result of settlement between the parties, and thus do not go to trial. Judges are actively involved in pretrial matters and management of settlement discussions in order to reach resolution of a case before the trial session date.

In FY 2020, the Court held 99 regularly scheduled weeks of trial and 50 special trial sessions (10 of which were remote). The Court originally scheduled 167 weeks for regular trial sessions and 63 weeks for special trial sessions. As a result of the pandemic, the Court canceled 81 trial sessions (68 regular trial sessions and 13 special trial sessions).

In FY 2020, the pandemic cancellations impacted 4,395 cases scheduled for trial. As of the date of submission over 80% of those 4,395 cases were resolved.

FISCAL YEAR	ORIGINALLY SCHEDULED	TOTAL HELD	IN PERSON SESSIONS HELD	REMOTE SESSIONS HELD
2016	202	202	202	N/A
2017	169	169	169	N/A
2018	164	164	164	N/A
2019	228*	212	212	N/A
2020	230*	99	87	12

\* Canceled trial sessions occurred in FY 2019 because of a lapse in appropriation funding and in FY 2020 because of the pandemic.

## Trials and Appeals

### Opinions Issued

When a case is tried, the judge generally issues a written opinion within one year. In Fiscal Year 2020, 235 opinions were issued: 203 relating to regular cases and 32 relating to small cases. Cases are frequently settled before they are tried.

### Appealed Cases

Regular tax cases generally are appealable to the United States Court of Appeals for the circuit where the individual petitioner resides or the corporate petitioner has its principal place of business. The Tax Court follows decisions of a Court of Appeals that are “squarely in point” if appeal of the case would lie to that court.<sup>23</sup> Tax Court decisions in small tax cases are not appealable. The table below provides the number of Tax Court cases appealed during FY 2020 according to the circuit to which the cases were appealed.

### Trials Held

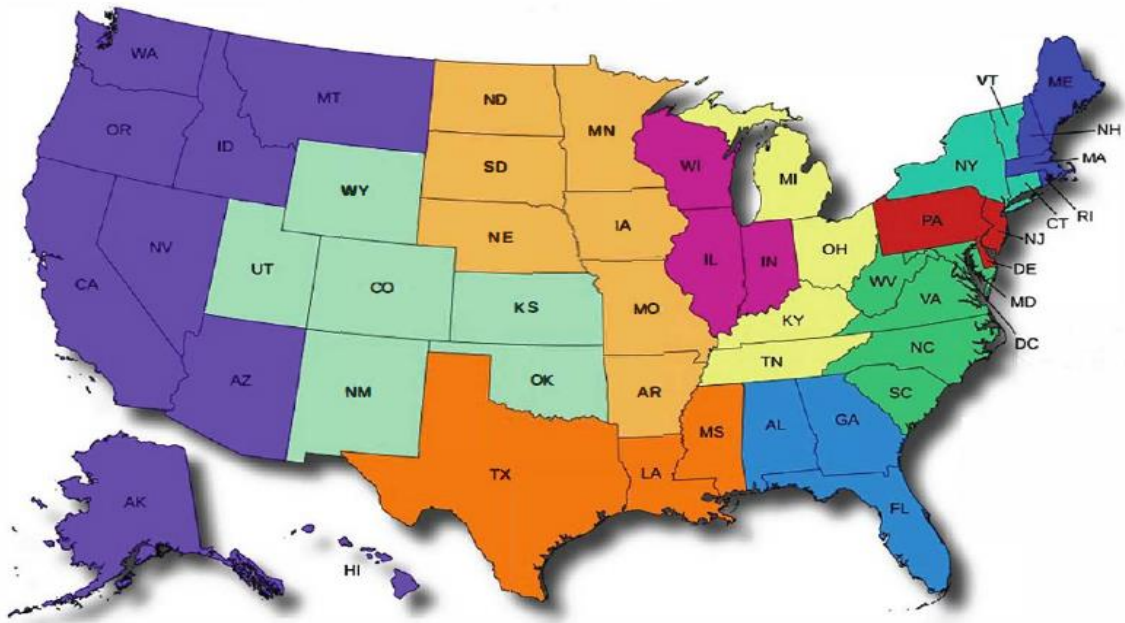
The Court held 128 trials in FY 2020. Of those trials, 110 were in person and 18 were remote. The table below provides the distribution across the country of the trials held in FY 2020, and whether the trial was held in person or remotely.

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<sup>23</sup> See *Golsen v. Commissioner*, 54 T.C. 742 (1970), *aff'd*, 445 F.2d 985 (10th Cir. 1971) (the “Golsen rule”).

## TRIAL STATISTICS FOR FISCAL YEAR 2020

COURT OF APPEALS	CASES APPEALED in FY 2020	TRIALS HELD		
		IN PERSON	REMOTE	TOTAL
1 <sup>st</sup>	1	0	0	0
2 <sup>nd</sup>	10	5	3	8
3 <sup>rd</sup>	3	2	0	2
4 <sup>th</sup>	15	7	1	8
5 <sup>th</sup>	11	10	0	10
6 <sup>th</sup>	6	3	1	4
7 <sup>th</sup>	15	4	0	4
8 <sup>th</sup>	3	3	4	7
9 <sup>th</sup>	45	34	6	40
10 <sup>th</sup>	7	8	1	9
11 <sup>th</sup>	33	18	2	20
D.C. and Federal	7	16	0	16
<b>TOTAL</b>	<b>156</b>	<b>110</b>	<b>18</b>	<b>128</b>



# Taxpayer Representation

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Tax Court practitioners include attorneys and nonattorneys who satisfy certain requirements, including passing an exam which the Court administers, generally, every other year.

## Limited Entries of Appearance

Limited representation constitutes a practitioner-client relationship in which, by advance agreement, the services provided by the practitioner to the petitioner are limited in scope and duration to less than full representation. Effective June 1, 2020, practitioners admitted to practice and in good standing with the Court, and with informed consent by petitioner(s), may file a Limited Entry of Appearance, limiting their appearance to a specific date or activity. Eighteen limited entries of appearance were filed in the first six months of the program. The launch of the program coincided with the first term of the Court's use of remote proceedings.

## Low-Income Taxpayer Clinics and Bar Sponsored Programs

Self-represented taxpayers may obtain legal assistance through low-income taxpayer clinic (LITC) programs as well as bar sponsored programs operated by volunteers working through the tax sections of national, state, and local bar associations in several cities. The Court provides information as to the availability of these programs to every self-represented petitioner and the information is available on the Court's website.

Currently, taxpayers have access to legal assistance through 128 LITC programs as well as bar sponsored programs operated by volunteers in 14 cities. The 128 participating LITCs comprise: 42 law schools, 2 non-law schools, and 84 legal service organizations. The Court provides information to every self-represented petitioner as to the availability of these programs. In some circumstances, such programs can assist petitioners outside their own geographic area.

During the pandemic, the Court began conducting remote proceedings to provide reasonable opportunities for taxpayers to appear before the Court with as little inconvenience and expense as practicable as mandated under 26 U.S.C. sec. 7446. The remote proceedings expanded the availability of assistance from LITC and bar sponsored programs by enabling them to assist self-represented petitioners in different geographic locations.

The Court strives to continually increase access to justice for self-represented petitioners through innovative and forward-thinking efforts based on feedback from petitioners, LITC and bar sponsored program representatives, and other interested parties.

# Legislative Proposals

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Legislative proposals submitted to Congress include the following fee proposals:

## Filing Fee

The proposal amends 26 U.S.C. section 7451 to authorize the Court to impose a fee of \$100 for the filing of any petition. The proposal authorizes adjustment for inflation. The proposal also provides express statutory authority to waive the filing fee in certain circumstances.

## Miscellaneous Fees

The proposal amends 26 U.S.C. section 7451 to provide express statutory authority for the Court to impose various fees, not in excess of the fees charged and collected by the clerks of the district courts.

## Nonattorney Examination Fee

The proposal amends 26 U.S.C. section 7452 to provide express statutory authority for the Court to impose the nonattorney examination fee.

## Transcript of Record

The proposal amends 26 U.S.C. section 7474 to delete the express statutory authority to impose a fee for copying, comparison, and certification of any record, entry, or other paper. The Court would impose such fees pursuant to the newly enacted miscellaneous fees statutory authority.

## Practice Fee

The proposal repeals 26 U.S.C. section 7475, Practice Fee, and authorizes the transfer of all accumulated funds collected pursuant to section 7475 to the section 7473 special fund (offsetting collections fee fund), to be used for the operation and maintenance of the Court.

## Disposition of Fees

The proposal amends 26 U.S.C. section 7473 to provide that all fees collected by the Tax Court, except for the judicial conference fees provided in section 7470A, shall be deposited into the offsetting collections fee fund established by 26 U.S.C. section 7473.

# List of Judges

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## Presidentially Appointed Judges

<u>By Seniority</u>	<u>First Oath of Office</u>
Maurice B. Foley, Chief Judge	April 10, 1995
Joseph H. Gale	February 6, 1996
David Gustafson	July 29, 2008
Elizabeth Crewson Paris	July 30, 2008
Richard T. Morrison	August 29, 2008
Kathleen M. Kerrigan	May 4, 2012
Ronald L. Buch	January 14, 2013
Joseph W. Nega	September 4, 2013
Cary Douglas Pugh	December 16, 2014
Tamara W. Ashford	December 19, 2014
Patrick J. Urda	September 27, 2018
Elizabeth A. Copeland	October 12, 2018
Courtney D. Jones	August 9, 2019
Emin Toro	October 18, 2019
Travis A. Greaves	March 9, 2020
Alina I. Marshall	August 24, 2020
Christian N. Weiler	September 9, 2020

\*Two vacancies as of date of submission.

## Senior Judges on Recall

<u>By Seniority</u>	<u>First Oath of Office</u>
Mary Ann Cohen	September 24, 1982
Thomas B. Wells	October 13, 1986
John O. Colvin	September 1, 1988
James S. Halpern	July 3, 1990
Juan F. Vasquez	May 1, 1995
Michael B. Thornton	March 8, 1998
L. Paige Marvel	April 6, 1998
Joseph R. Goeke	April 22, 2003
Mark V. Holmes	June 30, 2003
Albert G. Lauber	January 31, 2013

## Special Trial Judges

<u>Chief STJ, then by Seniority</u>	<u>Date of Appointment</u>
Lewis R. Carluzzo, Chief STJ	August 7, 1994
Peter J. Panuthos	June 12, 1983
Daniel A. Guy, Jr.	May 31, 2012
Diana L. Leyden	June 20, 2016

## Designated Trial Session Cities

<b>ALABAMA</b> Birmingham (L) Mobile (L)	<b>ILLINOIS</b> Chicago (L) Peoria* (L)	<b>MISSOURI</b> Kansas City (L) St. Louis (L,B)	<b>SOUTH CAROLINA</b> Columbia (L)
<b>ALASKA</b> Anchorage (L)	<b>INDIANA</b> Indianapolis (L)	<b>MONTANA</b> Billings* (L) Helena (L)	<b>SOUTH DAKOTA</b> Aberdeen* (L)
<b>ARIZONA</b> Phoenix (L)	<b>IOWA</b> Des Moines (L)	<b>NEBRASKA</b> Omaha (L)	<b>TENNESSEE</b> Knoxville (L) Memphis (L) Nashville (L)
<b>ARKANSAS</b> Little Rock (L)	<b>KANSAS</b> Wichita* (L)	<b>NEVADA</b> Las Vegas (L) Reno (L)	<b>TEXAS</b> Dallas (L,B) El Paso (L,B) Houston (L,B) Lubbock (L,B) San Antonio (L,B)
<b>CALIFORNIA</b> Fresno* (L,B) Los Angeles (L) San Diego (L,B) San Francisco (L)	<b>KENTUCKY</b> Louisville (L)	<b>NEW MEXICO</b> Albuquerque (L)	<b>UTAH</b> Salt Lake City (L)
<b>COLORADO</b> Denver (L)	<b>LOUISIANA</b> New Orleans (L) Shreveport* (L)	<b>NEW YORK</b> Albany* (L) Buffalo (L) New York (L,B) Syracuse* (L)	<b>VERMONT</b> Burlington* (L)
<b>CONNECTICUT</b> Hartford (L)	<b>MAINE</b> Portland* (L)	<b>NORTH CAROLINA</b> Winston-Salem (L)	<b>VIRGINIA</b> Richmond (L) Roanoke* (L)
<b>DISTRICT OF COLUMBIA</b> (L)	<b>MARYLAND</b> Baltimore (L,B)	<b>NORTH DAKOTA</b> Bismarck* (L)	<b>WASHINGTON</b> Seattle (L) Spokane (L)
<b>FLORIDA</b> Jacksonville (L,B) Miami (L,B) Tallahassee* (L,B) Tampa (L,B)	<b>MASSACHUSETTS</b> Boston (L)	<b>OHIO</b> Cincinnati (L) Cleveland (L) Columbus (L)	<b>WEST VIRGINIA</b> Charleston (L)
<b>GEORGIA</b> Atlanta (L)	<b>MICHIGAN</b> Detroit (L)	<b>OKLAHOMA</b> Oklahoma City (L)	<b>WISCONSIN</b> Milwaukee (L)
<b>HAWAII</b> Honolulu (L)	<b>MINNESOTA</b> St. Paul (L)	<b>OREGON</b> Portland (L)	<b>WYOMING</b> Cheyenne* (L)
<b>IDAHO</b> Boise (L) Pocatello* (L)	<b>MISSISSIPPI</b> Jackson (L)	<b>PENNSYLVANIA</b> Philadelphia (L) Pittsburgh (L)	

\* Denotes city where only small tax cases may be heard

L - City served by Low-Income Taxpayer Clinic(s)

B - City served by Bar sponsored program





## United States Tax Court

400 Second Street, N.W.  
Washington, D.C. 20217  
Telephone: 202-521-0700