

CONGRESSIONAL BUDGET JUSTIFICATION

FISCAL YEAR 2024



Submitted February 1, 2023



STATEMENT OF CHIEF JUDGE KATHLEEN KERRIGAN
Committees on Appropriations
Subcommittees on Financial Services and General Government
United States House of Representatives and United States Senate

Madam Chairs, Madam Vice Chair, Messrs. Chairs, Ranking Members, and Members of the Committees:

Thank you for the opportunity to present the United States Tax Court's Fiscal Year 2024 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 2024 budget request is \$65,700,000, a 14 percent increase from the Fiscal Year 2023 enacted appropriation. The Court's budget request provides details for total obligations, reduced by anticipated offsetting fee fund collections. Fiscal Year 2024 total obligations of \$69,570,000 reflect an increase of \$7.58 million, or 12 percent, from Fiscal Year 2023 planned total obligations of \$61,990,000. In Fiscal Year 2024, the Court anticipates using \$2 million from accumulated offsetting fee fund collections, \$835,000 from the Judges Survivors Annuity Fund, and \$1 million from the Inflation Reduction Act funding.

The increase from the Fiscal Year 2023 enacted appropriation is primarily attributable to judicial and staff salaries and benefits and increases in professional services. The Court's request anticipates that all six judicial vacancies are filled and staff positions for those judges are filled. The request also reflects the 4.6 percent base pay increase and locality pay increases effective in calendar year 2023 and a projected 4 percent base pay increase for calendar year 2024. Following an assessment to determine the optimum information technology staffing, the Court anticipates increased use of professional services to support technology demands, including cybersecurity vigilance.

The Court continues to adapt its processes and procedures to respond to the COVID-19 pandemic to ensure taxpayers have access to justice and may avail themselves of a Court remedy. The Court conducts both in-person and remote trials and hearings. In the fall of 2022, the Court began hosting quarterly webinars to provide the opportunity for judges, practitioners, and academics to present information and best practices on a variety of topics.

In 2024 the Court observes two significant milestones. Founded as the Board of Tax Appeals in 1924, the Court will celebrate 100 years as an institution. Completed in 1974, the Court will celebrate 50 years of occupying the Washington, D.C. courthouse, which has the distinction of being listed on the National Register of Historic Places and is identified by the General Services Administration as one of the most successful and sophisticated examples of Modernism in both the District of Columbia and the federal government's inventory.

The Tax Court is dedicated to being a good steward of its resources as it continues to meet its responsibilities under the law. To that end, in providing federal tax dispute resolution, the Court is committed to delivering accessible, timely, and impartial justice. Thank you for your continued support of the United States Tax Court.

Kathleen Kerrigan

Kathleen Kerrigan, Chief Judge

February 1, 2023

Table of Contents

Overview of the Court	1
Mission	1
Historical Overview	1
Budget Request	2
No-Year Appropriation Authority	2
Proposed Appropriation Language	3
Proposed Explanatory Statement Language	3
Budget Request Tables	4
Budget Adjustments and Explanation	8
Personnel Compensation and Personnel Benefits (Object Classifications 11 and 12)	8
Judicial Officers	8
Judicial Retirement System	8
Tax Court Judges Survivors Annuity Fund	9
Court Personnel	9
Transit Subsidy	9
Voluntary Separation Incentive Payments (Object Classification 13)	10
Travel and Transportation of Persons and Transportation of Things (Object Classifications 21 and 22)	10
Rents, Communications, and Utilities (Object Classification 23)	10
Rental Payments to General Services Administration (23.1)	10
Communications, Utilities, and Miscellaneous Charges (23.3)	11
Printing and Reproduction (Object Classification 24)	11
Other Contractual Services (Object Classification 25)	11
Advisory and Assistance Services (25.1)	11
Other Services Non-Federal (25.2)	11
Other Goods and Services from Federal Sources (25.3)	12
Judicial and Court Security	12
Repairs and Maintenance (25.4)	13
Operations and Maintenance Equipment and Software (25.7)	13
Supplies and Materials (Object Classification 26)	13
Equipment (Object Classification 31)	13

Annuity Payments (Object Classification 42) _____	13
Information Technology Initiatives _____	14
Electronic Filing and Case Management System _____	14
Inflation Reduction Act Funding _____	15
Tax Court Fee Funds _____	16
Offsetting Fee Collections Fund _____	16
Practice Fee Fund _____	16
Judicial Conference Registration Fee Fund _____	17
Case Management and Statistics _____	18
Jurisdiction and Types of Cases _____	18
Small Cases _____	18
Caseload _____	19
Cases Filed and Closed _____	19
Cases Filed Based on Jurisdiction Type _____	19
Method of Filing Petitions _____	20
Trial Sessions _____	20
Trials and Appeals _____	21
Opinions Issued _____	21
Appealed Cases _____	22
Taxpayer Representation _____	23
Limited Entry of Appearance _____	23
Low Income Taxpayer Clinic and Bar Sponsored Programs _____	23
Other Legislative Proposals _____	24
Filing Fee _____	24
Miscellaneous Fees _____	24
Nonattorney Examination Fee _____	24
Transcript of Record _____	24
Practice Fee _____	24
Disposition of Fees _____	24
List of Judges _____	25
Designated Trial Session Cities _____	26

Overview of the Court

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.¹ 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.² 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).³

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.⁴ 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.⁵

¹ Revenue Act of 1924, ch. 234, § 900(a), (k), 43 Stat. 253, 336, 338. 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).

² Revenue Act of 1942, ch. 619, § 504(a), 56 Stat. 798, 957.

³ Pub. L. No. 91-172, 83 Stat. 730.

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

⁵ 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.

Budget Request

The Court's Fiscal Year (FY) 2024 budget request is \$65,700,000, a 14 percent increase from the FY 2023 enacted appropriation amount of \$57,300,000. The Court's budget request provides details for total obligations, reduced by anticipated offsetting fee fund collections. The FY 2024 total obligations of \$69,570,000 reflect an increase of \$7.58 million, or 12 percent from FY 2023 planned total obligations of \$61,990,000. In Fiscal Year 2024, the Court anticipates using \$2 million from accumulated offsetting fee fund collections, \$835,000 from the Judges Survivors Annuity Fund,⁶ and \$1 million from the Inflation Reduction Act funding.

No-Year Appropriation Authority

The Court's FY 2024 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 2023 included no-year appropriation authority of \$1,000,000. In FY 2022, the Court used no-year funding for services related to the electronic filing and case management system that permitted work to continue efficiently through the periods of appropriation lapses and continuing resolutions. The no-year authority permits the Court to undertake multi-year modernization, security, and leased space initiatives.

NO-YEAR APPROPRIATION AUTHORITY

	FY 2022 ENACTED	FY 2023 PLANNED	FY 2024 PROJECTED
BEGINNING BALANCE	\$272	\$20,786	\$20,786
Appropriation Authority	1,000,000	1,000,000	1,000,000
De-obligation From Prior Year	520,514	-0-	-0-
Funds Used From Prior Year Carry Forward	(500,000)	-0-	-0-
Funds Used From Current Year Appropriation	(1,000,000)	(1,000,000)	(1,000,000)
ENDING BALANCE	\$20,786	\$20,786	\$20,786

⁶ The Judges Survivors Annuity Fund (JSAF) obligations were reported net of the funds used in previous Congressional Budget Justifications. The Court now presents the obligations as part of the Total Obligations and the funds used as a separate line.

Proposed Appropriation Language

SALARIES AND EXPENSES

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, [\$57,300,000] \$65,700,000, of which \$1,000,000 shall remain available until expended: *Provided*, That travel expenses of the judges shall be paid upon the written certificate of the judge.

Proposed Explanatory Statement Language

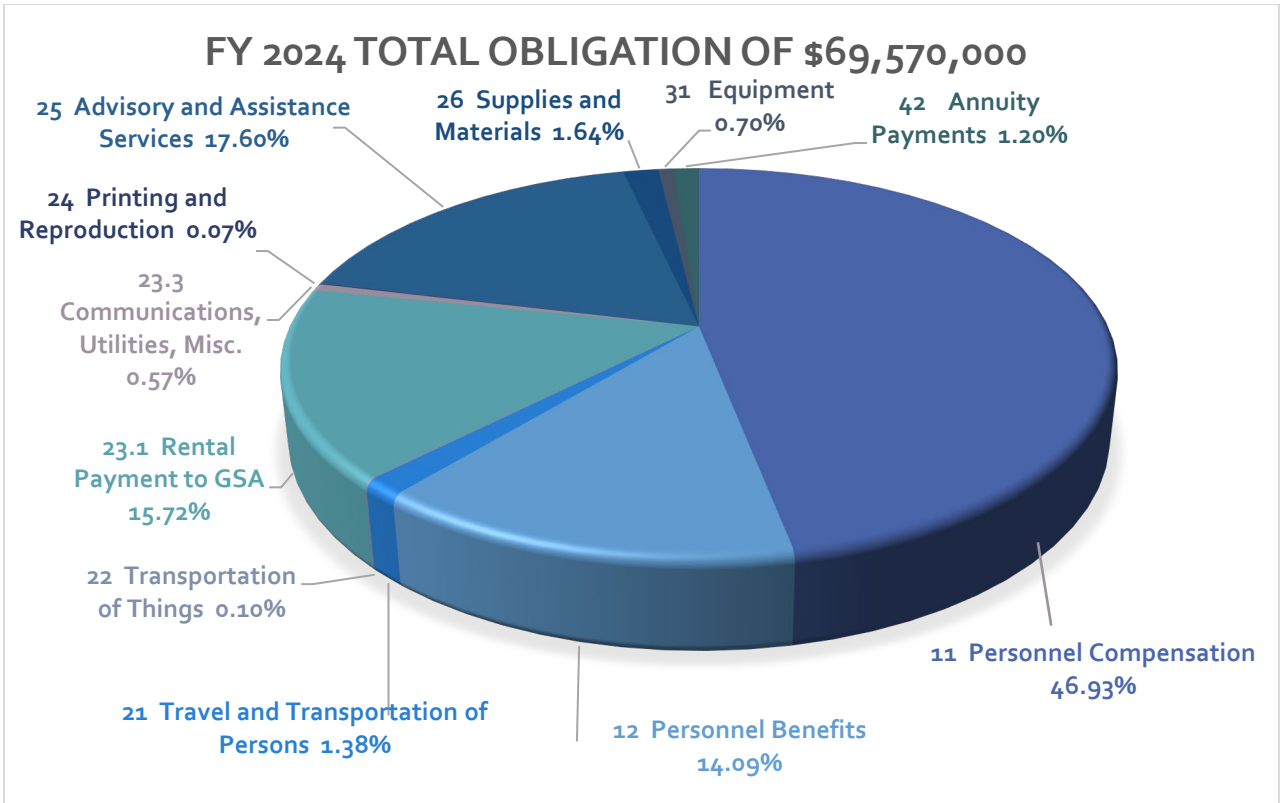
The bill provides \$65,700,000 for salaries and expenses of the United States Tax Court, of which not to exceed \$3,000 is available for official reception and representation expenses. The Office of Personnel Management is directed to complete the conversion to the electronic Official Personnel Folder (eOPF) of the U.S. Tax Court employee personnel files no later than June 30, 2024.

Budget Request Tables

RESOURCE REQUIREMENTS

	FY 2022 ENACTED	FY 2023 PLANNED	FY 2024 REQUEST
TOTAL OBLIGATIONS	\$ 60,200,632	\$ 61,990,000	\$ 69,570,000
Offsetting Fee Collections Fund Used	(2,017,859)	(3,900,000)	(2,035,000)
Practice Fee Fund Used	-0-	-0-	-0-
Judges Survivors Annuity Fund Used	(480,233)	(790,000)	(835,000)
No-Year Funding From Prior Year Used	(500,000)	-0-	-0-
No-Year Funding From Current Year Carried Forward	-0-	-0-	-0-
Unobligated, Expired Funds	580,460	-0-	-0-
Use of 50% of Lapsed Funds	-0-	-0-	-0-
Use of Inflation Reduction Act Funding	-0-	-0-	(1,000,000)
AVAILABLE APPROPRIATION	57,783,000	57,300,000	65,700,000

ALLOCATION OF TOTAL OBLIGATION



PROGRAM SUMMARY BY OBJECT CLASSIFICATION

(Dollars in Thousands)

23-0100-0-1-752	FY 2022 ENACTED	FY 2023 PLANNED	FY 2024 REQUEST
DIRECT OBLIGATIONS			
11 Personnel Compensation	\$27,122	\$28,461	\$32,650
12 Personnel Benefits	8,029	8,645	9,804
13 Voluntary Separation Incentive Payments	119	-0-	-0-
21 Travel and Transportation of Persons	257	800	960
22 Transportation of Things	13	40	75
23.1 Rental Payment to GSA	10,695	10,949	10,933
23.3 Communications, Utilities, and Miscellaneous	472	669	394
24 Printing and Reproduction	91	21	50
25.1 Advisory and Assistance Services	2,760	2,063	4,049
25.2 Other Services Non-Federal	333	255	454
25.3 Other Goods and Services from Federal Sources	5,364	4,339	4,674
25.4 Repairs and Maintenance	17	33	10
25.7 Operations and Maintenance Equipment, Software	46	-0-	3,058
26 Supplies and Materials	913	850	1,141
31 Equipment	3,489	4,075	483
42 Annuity Payments	480	790	835
99.9 TOTAL NEW OBLIGATIONS	\$60,200	\$61,990	\$69,570
Offsetting Fee Collections Fund Used	(2,017)	(3,900)	(2,035)
Practice Fee Fund Used	-0-	-0-	-0-
Judges Survivors Annuity Fund Used	(480)	(790)	(835)
No-Year Funding From Prior Year Used	(500)	-0-	-0-
No-Year Funding From Current Year Carried Forward	-0-	-0-	-0-
Unobligated, Expired Funds	580	-0-	-0-
Use of 50% of Lapsed Funds	-0-	-0-	-0-
Use of Inflation Reduction Act Funding	-0-	-0-	(1,000)
APPROPRIATION REQUEST	\$57,783	\$57,300	\$65,700

FISCAL YEAR 2024 BUDGET HIGHLIGHTS: CHANGES TO BASE

FY 2023 APPROPRIATION ENACTED	57,300,000
Offsetting Fee Collections Fund Used	3,900,000
Judges Survivors Annuity Fund Used	790,000
FY 2023 TOTAL OBLIGATIONS	61,990,000
PERSONNEL COMPENSATION AND PERSONNEL BENEFITS (Obj. Cl. 11 and 12)	
Judicial Officers Salaries	845,586
Judicial Officers Benefits	250,309
Judges Survivors Annuity Fund	-0-
Staff Salaries	3,342,521
Staff Benefits	904,134
Transit Subsidy	5,000
VOLUNTARY SEPARATION INCENTIVE PAYMENTS (Obj. Cl. 13)	-0-
TRAVEL AND TRANSPORTATION OF PERSONS (Obj. Cl. 21)	160,000
TRANSPORTATION OF THINGS (Obj. Cl. 22)	35,000
RENTS, COMMUNICATIONS, AND UTILITIES (Obj. Cl. 23)	
Rental Payments to General Services Administration	(15,998)
Communications, Utilities, and Miscellaneous	(275,405)
PRINTING AND REPRODUCTION (Obj. Cl. 24)	29,000
OTHER CONTRACTUAL SERVICES (Obj. Cl. 25)	
Advisory and Assistance Services	1,985,550
Other Services Non-Federal*	199,000
Other Goods and Services from Federal Sources	335,476
Repairs and Maintenance	(22,500)
Operations and Maintenance Equipment and Software	3,057,700
SUPPLIES AND MATERIALS (Obj. Cl. 26)	291,200
EQUIPMENT (Obj. Cl. 31)*	(3,591,573)
ANNUITY PAYMENTS (Obj. Cl. 42)	45,000
FY 2024 TOTAL OBLIGATIONS	\$69,570,000
Offsetting Fee Collections Fund Used	(2,035,000)
Judges Survivors Annuity Fund Used	(835,000)
Inflation Reduction Act Funding Used	(1,000,000)
FY 2024 APPROPRIATION REQUEST	\$65,700,000

*The Court's electronic filing and case management system, DAWSON, has been in production since December 2020 and is now considered in operations and maintenance status (Object Classification 25.7) for professional service expenditures instead of under development (Object Classification 31).

STAFFING LEVELS – FULL-TIME EQUIVALENTS

23-0100-0-1-752	FY 2022 ACTUAL	FY 2023 PLANNED	FY 2024 PROJECTED
Judges (active and senior presidentially appointed)	36	40	40
Special Trial Judges	5	5	6
Employees	167	175	190
TOTAL FULL-TIME EQUIVALENTS	208	220	236

Budget Adjustments and Explanation

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

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

The Court's FY 2024 budget request includes \$32.6 million for salaries and \$9.8 million for benefits, an increase of \$4.2 million and \$1.2 million, respectively, from FY 2023 planned.

Judicial Officers

The Court's FY 2024 budget request includes \$10.6 million for salaries and \$3.2 million for general benefits for judicial officers, an increase of \$846,000 and \$250,000, respectively, from FY 2023 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.⁷ 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 the 19 appointed 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 the 19 appointed active Tax Court judges.⁸

The Court's FY 2024 budget request includes a total of 46 presidentially appointed judges (a full complement of the statutory 19 presidentially appointed judges, 16 senior judges on recall, and 5 senior judges not recalled) and 6 special trial judges, reflecting an increase of 1 judge from the Court's FY 2023 planned.

As of the date of submission, the Tax Court has 3 judicial vacancies (1 from each of FY 2018, FY 2021, and FY 2023) for which the President has not submitted nominations. Three additional vacancies will occur in FY 2023. Of those, 2 are the result of the ending of the statutory 15-year term and one is the result of reaching the statutory age 70 retirement. The Court's FY 2024 request anticipates that all 6 judicial vacancies are filled in FY 2023.

Judicial Retirement System

The Court's budget request for general benefits includes expenditures for the judicial retirement system for the presidentially appointed judges. In FY 2023, Congress authorized a judicial retirement system for special trial judges.⁹ Prior to enactment, special trial judges were the only federal judicial officers who did not have the option to participate in a judicial retirement system. Generally, special trial judges were covered by the employee benefit and retirement programs that apply to federal Executive Branch

⁷ 26 U.S.C. § 7443. See [List of Judges](#) below.

⁸ 26 U.S.C. § 7443A(d).

⁹ Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Division T— SECURE 2.0 Act of 2022, Title VII, Tax Court Retirement Provisions, § 702 (authorizing new § 7447A, Retirement for Special Trial Judges).

employees, including the Federal Employees Retirement System (FERS) and the Civil Service Retirement System (CSRS) (depending on when the judge began federal employment). In FY 2023, the Court will implement the new judicial retirement system for special trial judges. The Court does not anticipate any special trial judge elections to result in FY 2024 obligations.

Tax Court Judges Survivors Annuity Fund

The Court's FY 2024 budget request includes \$200,000, based on an actuarial assessment, for the FY 2024 contribution to the Tax Court judges survivors annuity fund (JSAF), reflecting no change from the FY 2023 planned. The actual contribution in FY 2022 to JSAF was approximately \$235,000.

Congress established the JSAF to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges.¹⁰ 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. At the time of this submission, there are 23 judges participating in JSAF.

Court Personnel

The Court's FY 2024 budget request includes \$22 million for staff salaries and \$6.4 million for general benefits, increases of \$3.3 million and \$904,000, respectively, from FY 2023 planned. The increases are primarily attributable to staff positions for the new presidentially appointed judges and the new special trial judge, as well as operational staff.

The FY 2024 request includes a full year of compensation and benefits for the additional staff for the new presidentially appointed judges (one chambers administrator and two law clerks for each new judge), the new special trial judge (one chambers administrator and one law clerk), and the new operational staff. The Court anticipates hiring staff for the new presidentially appointed judges in mid-FY 2023. With Chief Judge approval, several judges who are presiding over cases that require lengthy special trial sessions will have an additional law clerk to assist the judge during FY 2023 and FY 2024. The Court also anticipates hiring information technology staff in FY 2023 and FY 2024. The Court's FY 2024 request also reflects the 4.6 percent base pay increase and locality pay increases effective in calendar year 2023 and a projected 4 percent base pay increase for calendar year 2024.

The FY 2024 request anticipates continuation of the Court's Diversity in Government (DiG) Internship Program. FY 2022 marked the second year of DiG, a paid internship for talented and underserved undergraduate or graduate students interested in federal government careers. In FY 2022, the Court expanded this opportunity for remote participation in the program, which reached more candidates and provided an opportunity for individuals who may not have the financial ability to relocate to Washington, D.C.

Transit Subsidy

The Court's FY 2024 budget request includes \$25,000 for commuting assistance transit benefits to Court employees as authorized by law, an increase of \$5,000 from FY 2023 planned based on anticipated rate increases.

¹⁰ See [Annuity Payments \(Object Classification 42\)](#) below.

Voluntary Separation Incentive Payments (Object Classification 13)

In FY 2022, the Court's expenditures included \$119,000 in voluntary separation incentive payments. The Court's FY 2024 budget request does not anticipate any voluntary separation incentive payments, reflecting no change from FY 2023 planned.

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

The Court's FY 2024 budget request includes \$960,000 for travel and transportation of persons, an increase of \$160,000 from FY 2023 planned, and \$75,000 for transportation of things, an increase of \$35,000 from FY 2023 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.¹¹ The Court fulfills this mandate through a combination of in-person and remote proceedings for the 74 designated cities where the Court conducts trials. The default is in-person proceedings, which require travel by judges, accompanied by trial clerks and equipment. During FY 2023, the Court anticipates conducting approximately 35 weeks of in-person regularly scheduled trial sessions and 30 in-person special trial sessions for cases requiring lengthy trials. During FY 2024, the Court anticipates conducting approximately 37 weeks of in-person regularly scheduled trial sessions and 40 in-person special trial sessions for cases requiring lengthy trials. In FY 2022 and FY 2023, the Court experienced an increase in the duration of special sessions, primarily related to cases involving conservation easement donations. The Court anticipates that this trend will continue in FY 2024.

Rents, Communications, and Utilities (Object Classification 23)

The Court's FY 2024 budget request includes \$11.3 million for rents, communications, and utilities, a decrease of \$291,000 from FY 2023 planned.

Rental Payments to General Services Administration (23.1)

The Court's FY 2024 budget request includes \$10.93 million to the General Services Administration (GSA) for rent, a decrease of \$16,000 from FY 2023 planned.¹²

The petitioner, at the time of filing the petition, requests the preferred place of trial from 74 designated trial cities.¹³ The Tax Court currently leases space in 37 cities, including the Washington, D.C. courthouse. GSA determines the rents the Court must pay for courtroom and chambers space without negotiation. In the 37 designated trial cities where the Court does not lease space, it borrows space from other federal courts. Remote trials and hearings are an alternative when borrowed space is unavailable.

In FY 2022, the Court entered an agreement with GSA to reduce and update the leased space in New York City. By going to one courtroom from two courtrooms, the Court is reducing the New York City leased

¹¹ 26 U.S.C. § 7446.

¹² See [Designated Trial Session Cities](#).

¹³ Taxpayers who file a petition are referred to as petitioners.

usable square feet by approximately 55 percent. The Court anticipates \$265,000 in annual rent savings resulting from this new agreement.

In FY 2017, GSA funded a water intrusion study of the Washington, D.C. courthouse 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 January 2023, GSA is undertaking final review and approval of glass rail panels and will extend the contractor's period of performance to June 30, 2023, to finalize this project.

Communications, Utilities, and Miscellaneous Charges (23.3)

The Court's FY 2024 budget request includes \$394,000 for communications, utilities, and miscellaneous charges, reflecting a decrease of \$275,000 from FY 2023 planned. Court operations require reliable and redundant network access services at the Washington, D.C. courthouse, at the cities where trials and hearings are held, and for judges and staff to telework.

Printing and Reproduction (Object Classification 24)

The Court's FY 2024 budget request includes \$50,000 for printing and reproduction costs, reflecting an increase of \$29,000 from FY 2023 planned. The Court's request includes the printing of the Tax Court Rules of Practice and Procedure. The last printing of the Rules was in FY 2013. The Government Publishing Office and commercial vendors provide printing of Tax Court Reports, forms, and documents. The Court now conducts a significant volume of printing and scanning work through contractor equipment and services, instead of replacing outdated printing and scanning equipment, to achieve cost savings and workflow efficiencies.

Other Contractual Services (Object Classification 25)

The Court's FY 2024 budget request includes \$12.23 million for other contractual services, including security and technology services, reflecting an increase of \$5.6 million from FY 2023 planned.

Advisory and Assistance Services (25.1)

The Court's FY 2024 budget request includes \$4 million for advisory and assistance services, reflecting an increase of \$1.99 million from FY 2023 planned. These services include professional services to support technology demands, including cybersecurity vigilance. See [Information Technology Initiatives](#) below. These services also include expenditures such as loose-leaf filing services, scanning services, shredding services, the annual Judges Survivors Annuity Fund actuarial report, and professional services related to the Court's nonattorney examination.

Other Services Non-Federal (25.2)

The Court's FY 2024 budget request includes \$454,000 for other services from non-federal sources, reflecting an increase of \$199,000 from FY 2023 planned. Non-federal sources provide court reporting and interpreter services.

Other Goods and Services from Federal Sources (25.3)

The Court's FY 2024 budget request includes \$4.67 million for other goods and services from federal sources, reflecting an increase of \$335,000 from FY 2023 planned. These services include judicial and court security (United States Marshals Service and Federal Protective Service); payroll services (Department of Interior, Interior Business Center); financial management, procurement, and travel services (Department of Treasury, Bureau of the Fiscal Services, Administrative Resource Center); HSPD-12/PIV credentialing (GSA); and personnel background checks (Defense Counterintelligence and Security Agency).

The FY 2024 request includes funding of \$160,000 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 approximately 200 personnel files, the project is a small undertaking for OPM, with immeasurable benefits to the Court. In FY 2022, OPM informed the Court that they were hoping to procure additional scanning services to speed up the onboarding process for government entities that still have paper personnel files. After June 30, 2024, the National Archives and Records Administration will no longer accept transfers of temporary or permanent analog records.¹⁴ It is essential for OPM to accommodate conversion of the Court's personnel files to meet this deadline. Every year since FY 2018, the Court has requested funding for this conversion. OPM has consistently failed to act. Accordingly, the Court respectfully requests appropriation language directing OPM to complete the conversion of the Court's files no later than June 30, 2024.

Judicial and Court Security

The Court's FY 2024 budget request includes \$3.5 million for security services that are provided by the United States Marshals Service (USMS) and the Department of Homeland Security's Federal Protective Service (FPS). The Court is obligated to pay FPS for security services in federal buildings where the Court leases space around the country.

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 Daniel Aderl Judicial Security and Privacy Act of 2022¹⁵ included Tax Court judges and authorized enhanced security procedures and increased availability of tools to protect federal judges and their families. The Court formally requested an assessment from the USMS of implementation of security measures based on the newly enacted security authorization. The Court plans to absorb any FY 2023 and FY 2024 costs associated with implementation of enhanced security measures recommended by the USMS from the special fee fund provided by 26 U.S.C. § 7473.

¹⁴ Office of Management and Budget and National Archives and Records Administration, M-23-07 (Dec. 23, 2022).

¹⁵ James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, Title LIX, Other Matters, Subtitle D, Judicial Security and Privacy, Daniel Aderl Judicial Security and Privacy Act of 2022, §§ 5931-5939 (Dec. 23, 2022).

Repairs and Maintenance (25.4)

The Court's FY 2024 budget request includes \$10,000 for the use of private contractor services (e.g., internal and perimeter security services) for courthouse operations and maintenance, reflecting a decrease of \$23,000 from FY 2023 planned.

Operations and Maintenance Equipment and Software (25.7)

The Court's FY 2024 budget request includes \$3.1 million for maintenance of the Court's electronic filing and case management system known as DAWSON (Docket Access Within a Secure Online Network),¹⁶ and the maintenance agreements for library equipment and certain case services equipment, reflecting an increase of \$3.1 million from FY 2023 planned. The increase is attributable to the change in object classification to 25.7 from 31, for professional services related to DAWSON. The application has been in production since December 2020.

Supplies and Materials (Object Classification 26)

The Court's FY 2024 budget request includes \$1.1 million for supplies and materials, an increase of \$291,000 from FY 2023 planned. The Court's FY 2024 request anticipates \$3,000 in reception and representation expenses associated with official receptions and similar functions that the Court hosts for the purpose of outreach and furtherance of the administration of justice.

Equipment (Object Classification 31)

The Court's FY 2024 budget request includes \$483,000 for technology equipment, office furniture, furnishings, and other equipment, a decrease of \$3.59 million from FY 2023 planned.

The Court continues to maintain equipment such as laptops, monitors, scanners, and printers that require cyclical replacement. The decrease is attributable to the change in object classification from 31 to 25.7, for professional services related to DAWSON. The application has been in production since December 2020.

The FY 2024 budget request anticipates \$20,000 for chambers suite furniture and furnishings for three new judges (i.e., new judges for Divisions 2, 9, and 11). A chambers suite includes: (1) the 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.

Annuity Payments (Object Classification 42)

The Court's FY 2024 budget request anticipates \$835,000 in annuity payments, reflecting an increase of \$45,000 from FY 2023 planned of \$790,000. In FY 2022, the Court had \$480,000 in annuity payments. Congress established the JSAF to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges.¹⁷

¹⁶ The Court's case management system, DAWSON, is named after the late Howard A. Dawson, Jr., a former Chief Judge and the longest serving judge of the Court (1962-2016).

¹⁷ See [Tax Court Judges Survivors Annuity Fund](#) above.

The increase for FY 2023 planned from FY 2022 actual reflects an increase of 3 surviving spouses receiving annuity payments for a full year in FY 2023 and the December 2022 pay raise. The increase for FY 2024 from FY 2023 reflects 10 months of the December 2023 pay raise for judicial officers. At the time of this submission, there are 7 surviving spouses and no dependent children receiving survivorship annuity payments.

Information Technology Initiatives

The Court continues to leverage technology in new ways to increase operational resilience. The Court operates on cloud-based solutions that are more cost effective and secure than the legacy infrastructure. Using cloud technology positions the Court to continuously, efficiently, and securely automate and digitize Court processes and support access to justice.

In FY 2022 the Court engaged Gartner, Inc. for an assessment to determine the optimum information technology (IT) staffing levels and required skill sets necessary to successfully operate the Court's newly implemented technologies and to remain current as technologies continue to evolve. Following Gartner's recommendations, the Court reorganized the IT office in FY 2022 and is methodically filling new Court staff positions, which is a challenge in this competitive sector. For certain IT requirements, Gartner recommended contractor support that provides greater flexibility to meet project demands and to obtain specialized technical expertise.

In FY 2023 the Court will initiate a redesign of its website with updated content, greater ease of use, and enhanced accessibility.

Electronic Filing and Case Management System

The Court's electronic filing and case management system, DAWSON, was launched on December 28, 2020, and is an open-source, cloud-based application that is mobile-friendly. Court staff handle all DAWSON support queries from the public and employees, which provides a valuable opportunity to assess common issues and identify steps to enhance the DAWSON experience for the public, practitioners, judges, and Court personnel. In FY 2022, the Court integrated the help desk system with DAWSON and introduced automations that reduced staff time required to resolve certain support requests.

New DAWSON features introduced in FY 2022 include a mechanism for the Court to seal case documents selectively (as opposed to sealing the entire case); a streamlined "stamping" process for motion disposition; and a process to send low income taxpayer clinic (LITC) letters to self-represented taxpayers, informing them about clinics in their geographic areas.

DAWSON permits the public to search and view Court orders and opinions without a fee. The Court continues to assess its ability to balance the expansion of electronic access to case documents with the sensitivity to the parties' frequent failure to properly redact certain personally identifiable information contained in tax case filings.

After DAWSON's first full year in production, the Court reviewed technological demands and was able to consolidate the application's cloud hosting environments, resulting in significant savings. DAWSON is integral to Court operations and there is continual evaluation of how to make engaging with the Court for the public as easy and straightforward as possible, while protecting the data stored in DAWSON.

Inflation Reduction Act Funding

Public Law 117-169,¹⁸ commonly referred to as the Inflation Reduction Act (IRA), provided \$153,000,000, in addition to the Court’s annual appropriation, effective August 16, 2022, and to remain available until September 30, 2031.¹⁹

The Court anticipates using this funding to respond efficiently and effectively to an anticipated rise in complex cases resulting from increased IRS audit and enforcement activity as a result of the IRA. This response is anticipated to include modernizing and enhancing technology; training; obtaining relevant staffing; and developing streamlined processes, procedures, and guidance. Department of Treasury Secretary Janet Yellen set a February 17, 2023, deadline for the IRS to provide a detailed plan for spending the funding that was authorized for the IRS in the IRA. The IRA funding for the IRS is generally distributed among enforcement, operations support, business system modernization, and taxpayer services. When the IRS’s detailed plan is released, the Court will assess anticipated impacts to the Court.

The level of IRS audit and enforcement activity directly impacts the Court’s caseload. The IRS audit process for complex taxpayer situations may take years to complete. After an IRS audit concludes, a taxpayer has an opportunity to initiate a case with the Court. The increase in IRS audit and enforcement activity anticipated from implementation of the IRA will not have an immediate impact on the Court’s caseload but such impact is anticipated to manifest significantly later. Therefore, the Court may need to request an extension of the date for which the funding remains available beyond September 30, 2031.

USES OF INFLATION REDUCTION ACT FUNDING

	FY 2022 ENACTED	FY 2023 PLANNED	FY 2024 PROJECTED
BEGINNING BALANCE	\$153,000,000	\$153,000,000	\$153,000,000
Processes, Procedures, and Guidance	-0-	-0-	-0-
Staffing and Training	-0-	-0-	-0-
Technology Modernization	-0-	-0-	(1,000,000)
Trials and Hearings	-0-	-0-	-0-
ENDING BALANCE	\$153,000,000	\$153,000,000	\$152,000,000

¹⁸ § 10301(4), 136 Stat. 1818, 1833 (Aug. 16, 2022).

¹⁹ *Id.*

Tax Court Fee Funds

Offsetting Fee Collections Fund

The offsetting fee collections fund is available to the Court without fiscal year limitation.²⁰ In the Consolidated Appropriations Act, 2023,²¹ Congress authorized the Court to transfer amounts in the practice fee fund (see below [Practice Fee Fund](#)) to the offsetting fee collections fund authorized by Congress pursuant to 26 U.S.C. § 7473 for the operation and maintenance of the Court. In FY 2023, the Court anticipates transferring the balance in the practice fee fund of \$528,528 to the offsetting fee collections fund. In FY 2023 and FY 2024, the Court anticipates using funds from the Offsetting Fee Collections Fund for continued technology modernization efforts and other operational needs.

OFFSETTING FEE COLLECTIONS FUND			
	FY 2022 ENACTED	FY 2023 PLANNED	FY 2024 PROJECTED
BEGINNING BALANCE	\$3,438,872	\$3,349,384	\$1,104,411
DE-OBLIGATIONS FROM PRIOR YEAR	420,037	-0-	-0-
TRANSFER PURSUANT TO P.L. 117-328	n/a	528,528	-0-
FISCAL YEAR COLLECTIONS			
Filing Fee Collections	1,708,847	1,100,000	1,000,000
Admissions Fee Collections	40,000	20,000	20,000
Copying Fee Collections	12,844	5,000	5,000
Nonattorney Exam Fee Collections	10,500	0	10,000
Rules of Practice Fee Collections	460	500	500
Certificates Fee Collections	3,930	\$1,000	\$1,000
TOTAL FISCAL YEAR FEE COLLECTIONS	\$1,776,581	\$1,126,500	\$1,036,500
TOTAL FEE COLLECTIONS BEFORE OFFSET	\$5,635,490	\$5,004,412	\$2,140,911
Obligations Financed from Fee Collections	(2,286,106)	(3,900,000)	(2,035,000)
ENDING BALANCE	\$3,349,384	\$1,104,411	\$105,911

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.²² 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.

²⁰ 26 U.S.C. § 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. § 7470A and registration fees imposed on practitioners admitted to practice before the Tax Court pursuant to 26 U.S.C. § 7475.

²¹ Pub. L. No. 117-328, Division E—Financial Services and General Government Appropriations Act, 2023, Title V, United States Tax Court.

²² 26 U.S.C. § 7475.

Since FY 2008, the Court has not spent any funds to employ independent counsel to pursue practitioner disciplinary matters. In FY 2021, no expenditures were made from the fund. In January 2020, because the Practice Fee Fund accumulated a balance of \$528,528, yet no expenditures met the authorization requirements, the Court suspended assessment of the periodic registration fee to prevent further accumulation of funds in a fund account of limited use.

In the Consolidated Appropriations Act, 2023,²³ Congress authorized the Court to transfer amounts in the practice fee fund to the offsetting fee collections fund authorized by Congress pursuant to 26 U.S.C. § 7473 for the operation and maintenance of the Court (see above [Offsetting Fee Collections Fund](#)). The Court has also proposed legislation to Congress requesting the repeal of 26 U.S.C. § 7475, the Practice Fee Fund.²⁴

PRACTICE FEE FUND			
	FY 2022 ENACTED	FY 2023 PLANNED	FY 2024 PROJECTED
BEGINNING BALANCE	\$528,528	\$528,528	\$-0-
TRANSFER PURSUANT TO P.L. 117-328	-0-	(528,528)	-0-
FISCAL YEAR COLLECTIONS	-0-	-0-	-0-
ENDING BALANCE	\$528,528	\$-0-	\$-0-

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.²⁵ 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 is not requesting funds for an in-person judicial conference in FY 2024.

JUDICIAL CONFERENCE REGISTRATION FEE FUND			
	FY 2022 ENACTED	FY 2023 PLANNED	FY 2024 PROJECTED
BEGINNING BALANCE	-0-	-0-	-0-
Registration Fee Collections	-0-	-0-	-0-
Meeting Room, Banquet, and Audio-Visual Expenses	-0-	-0-	-0-
ENDING BALANCE	-0-	-0-	-0-

²³ Pub. L. No. 117-328, Division E—Financial Services and General Government Appropriations Act, 2023, Title V, United States Tax Court.

²⁴ See [Legislative Proposals](#) below.

²⁵ 26 U.S.C. § 7470A.

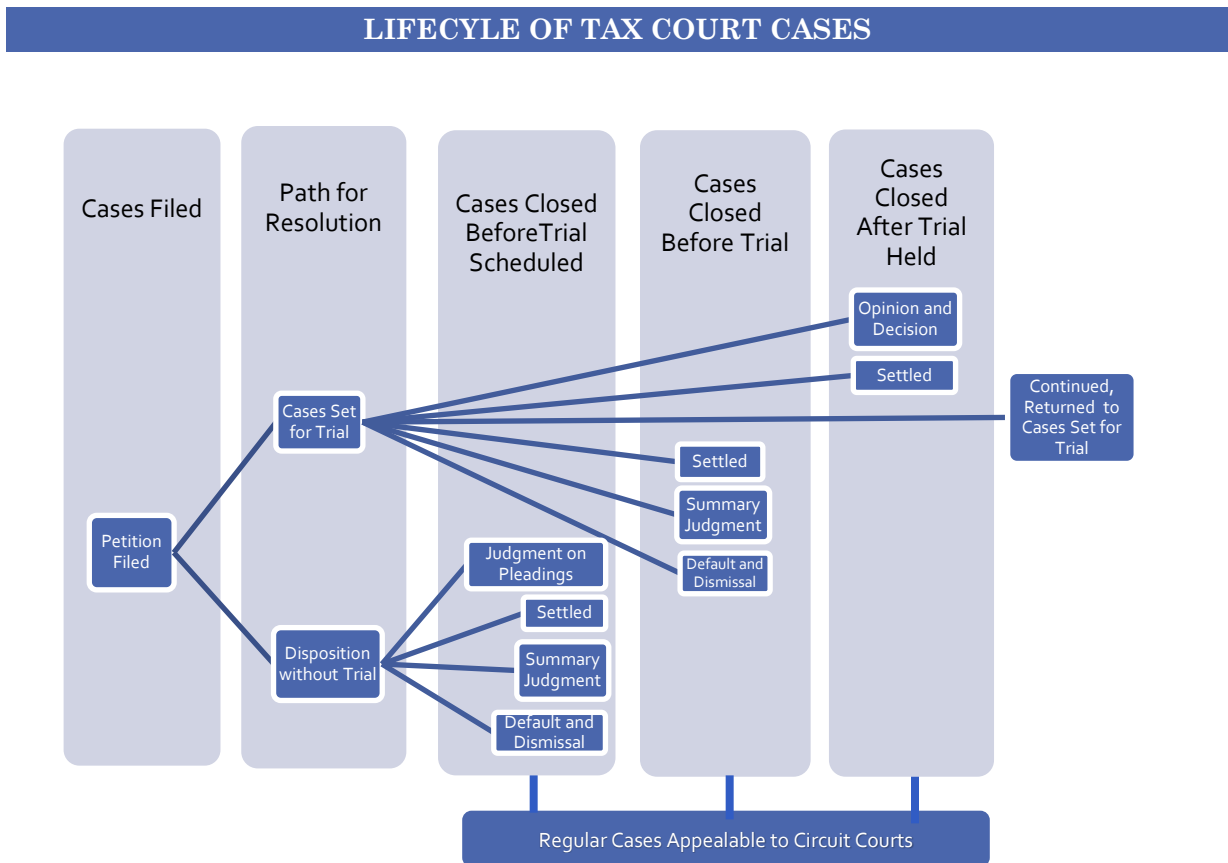
Case Management and Statistics

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 notice of determination may petition the Tax Court to hear and decide the matter.

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.



Caseload

The Court’s caseload varies from year to year based on a combination of factors, including the scope of jurisdiction provided by Congress, the level of audit and enforcement activity, and the choice of forum by taxpayers.

Cases Filed and Closed

In FY 2022, of the 29,002 cases filed, 17,569 (61%) were regular cases and 11,433 (39%) were small cases.

TAX COURT CASES FILED AND CLOSED ²⁶		
FISCAL YEAR	FILED	CLOSED
2017	27,091	29,037
2018	25,422	26,259
2019	24,364	21,740
2020	16,988	19,568
2021	35,297	19,770
2022	29,002	32,290

* In calendar year 2022, there were 27,128 cases filed and 35,268 cases closed.

Cases Filed Based on Jurisdiction Type

The overwhelming majority, 96 percent, of the cases filed in FY 2022 were based on the Court’s original deficiency jurisdiction granted by Congress.

CASES FILED BASED ON JURISDICTION TYPE FISCAL YEAR 2022		
JURISDICTION TYPE	FILED	PERCENT
Deficiency	27,854	96.04%
Lien/Levy	1,064	3.67%
Whistleblower	46	0.16%
Passport	25	0.08%
Declaratory Judgment, Exempt Organization	8	0.03%
Declaratory Judgment, Retirement Plan Revocation	5	0.02%
Disclosure	-0-	0.00%
TOTAL	29,002	100%

²⁶ The number of cases includes an insignificant margin of error.

Method of Filing Petitions

On December 28, 2020, the Court launched the electronic filing and case management system, DAWSON, thus offering taxpayers, for the first time, the opportunity to file a petition electronically to start a new case. In FY 2022, of the 29,002 cases filed, 19,468 were paper petitions and 9,534 were electronic petitions.

PERCENTAGE OF PAPER AND ELECTRONIC PETITIONS		
FISCAL YEAR	PAPER	ELECTRONIC
2021	83%	17%
2022	67%	33%

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. The Court also schedules hybrid sessions that include both regular and small cases, which typically have a calendar between 100 and 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. Most 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 to reach resolution of a case before the trial session date. Settlements also occur on the trial date as parties are given an opportunity to speak to each other.

The Court originally scheduled 152 weeks for regular trial sessions and 100 weeks for special trial sessions in FY 2022. Because of settlements or continuations of cases, the Court actually held 137 regularly scheduled weeks of trial and 53 special trial sessions in FY 2022.

NUMBER OF REGULARLY SCHEDULED WEEKS OF TRIAL			
FISCAL YEAR	TOTAL HELD	IN-PERSON SESSIONS HELD	REMOTE SESSIONS HELD
2016	202	202	N/A
2017	169	169	N/A
2018	164	164	N/A
2019	212	212	N/A
2020	99	87	12
2021	122	0	122
2022	137	54	83

Trials and Appeals

Opinions Issued

When a case is tried, the judge generally issues a written opinion within one year. In FY 2022, 215 opinions were issued: 177 relating to regular cases and 38 relating to small cases.

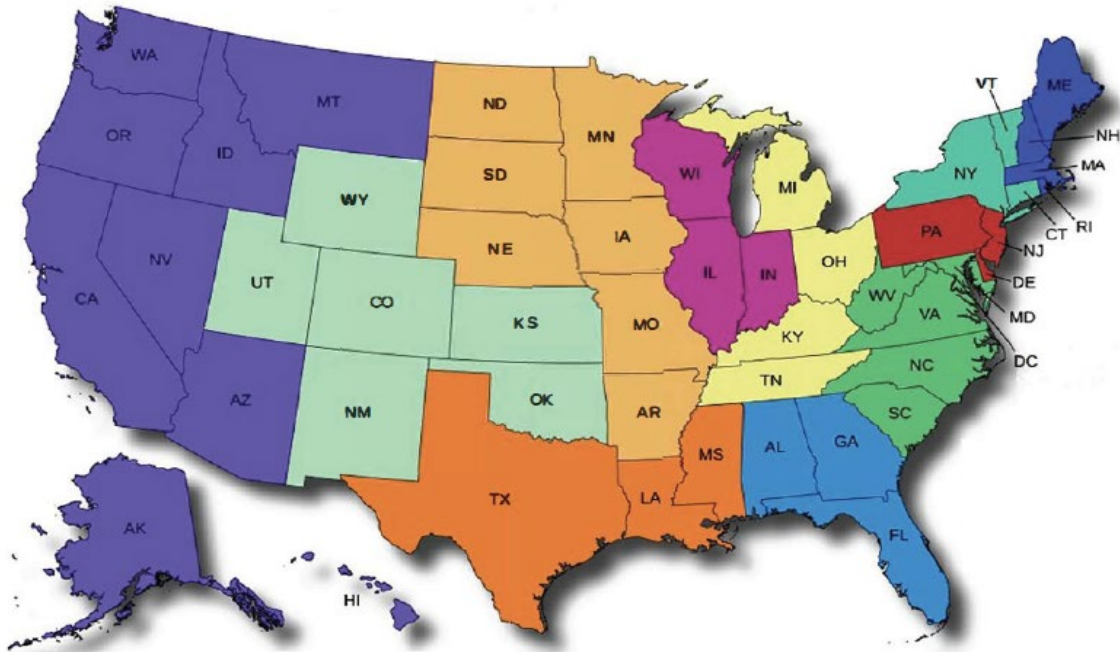
OPINIONS ISSUED					
FISCAL YEAR	MEMORANDUM OPINIONS	TC OPINIONS	SUMMARY OPINIONS (SMALL CASES)	BENCH OPINIONS	TOTAL OPINIONS ISSUED
2018	176	27	67	119	389
2019	182	26	40	65	313
2020	174	29	31	51	285
2021	137	20	36	61	254
2022	131	18	28	38	215

*The number of opinions issued for FY 2020 and FY 2021 in previous Congressional Budget Justifications overstated the number of opinions issued as the previously reported numbers counted an opinion for a consolidated case for each case within that consolidated group rather than counting only one opinion for all cases within each consolidated case.

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.²⁷ Tax Court decisions in small tax cases are not appealable. The table below provides the number of Tax Court cases appealed during FY 2022 according to the circuit to which the cases were appealed.

CASES APPEALED DURING FISCAL YEAR 2022												TOTAL
1 ST	2 nd	3 rd	4 th	5 th	6 th	7 TH	8 TH	9 TH	10 TH	11 TH	D.C. and Federal	
3	4	13	4	6	3	5	1	23	5	10	13	90



²⁷ See *Golsen v. Commissioner*, 54 T.C. 742, 757 (1970), *aff'd*, 445 F.2d 985 (10th Cir. 1971) (the “Golsen rule”).

Taxpayer Representation

Tax Court practitioners include attorneys as well as nonattorneys who satisfy certain requirements. Nonattorneys must pass an examination that the Court administers, generally, every other year. In FY 2022, taxpayers were self-represented (pro se) in 80 percent of the cases filed.

Limited Entry of Appearance

The Court implemented Limited Entry of Appearance (LEA) procedures beginning in September 2019. These procedures allow limited representation that constitutes a practitioner-client relationship in which, by advance agreement, the services provided to the taxpayer by a practitioner admitted to practice before the Court and in good standing are limited in scope and duration to less than full representation. The LEA procedures were modified on June 1, 2020, to address filing limited appearances in remote proceedings. In FY 2022, 54 LEAs were filed: 44 in regular cases and 10 in small cases. Since initial implementation, 129 LEAs were filed: 95 in regular cases and 34 in small cases.

LIMITED ENTRY OF APPEARANCE			
FISCAL YEAR	REGULAR CASES	SMALL CASES	TOTAL FILED
2019*	3	3	6
2020	25	8	33
2021	23	13	36
2022	44	10	54
TOTAL	95	34	129

*The Limited Entry of Appearance procedures began in September 2019. Thus, FY 2019 includes only one month of data.

Low Income Taxpayer Clinic 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. The information is also available on the Court's website.

Currently, taxpayers have access to legal assistance through 126 LITC programs as well as bar sponsored programs operated by volunteers in 14 cities. The 126 participating LITCs comprise: 41 law schools, 2 non-law schools, and 83 legal service organizations. In some circumstances, such programs can assist petitioners outside their own geographic area.

In FY 2021 the Court adopted a policy that permits a party to request a remote trial. Remote proceedings expand the availability of assistance from LITC and bar sponsored programs by enabling them to assist self-represented petitioners in different geographic locations.

Other Legislative Proposals

Other legislative proposals submitted to Congress include the following fee proposals:

Filing Fee

The proposal amends 26 U.S.C. § 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. § 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. § 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. § 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. § 7475, Practice Fee.

Disposition of Fees

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

List of Judges

PRESIDENTIALLY APPOINTED

BY SENIORITY	FIRST OATH OF OFFICE
Kathleen Kerrigan, Chief Judge	May 4, 2012
Maurice B. Foley	April 10, 1995
Joseph H. Gale	February 6, 1996
Elizabeth Crewson Paris	July 30, 2008
Richard T. Morrison	August 29, 2008
Ronald I. 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
There are three vacancies as of the date of submission.	

SPECIAL TRIAL JUDGES

BY SENIORITY	FIRST OATH OF OFFICE
Lewis R. Carluzzo, Chief	August 7, 1994
Peter J. Panuthos	June 12, 1983
Diana I. Leyden	June 20, 2016
Adam B. Landy	December 6, 2021
Eunkyong Choi	December 6, 2021

SENIOR JUDGES

BY SENIORITY	FIRST OATH OF OFFICE
Mary Ann Cohen*	September 24, 1982
Stephen J. Swift**	August 16, 1983
Julian I. Jacobs	March 30, 1984
Carolyn M. Parr	November 24, 1985
Thomas B. Wells	October 13, 1986
Laurence J. Whalen**	November 23, 1987
John O. Colvin*	September 1, 1988
James S. Halpern*	July 3, 1990
Carolyn P. Chiechi	October 1, 1992
Juan Vasquez*	May 1, 1995
Michael B. Thornton*	March 8, 1998
L. Paige Marvel*	April 6, 1998
Harry A. Haines**	April 22, 2003
Joseph R. Goeke*	April 22, 2003
Robert A. Wherry, Jr.**	April 23, 2003
Diane L. Kroupa	June 13, 2003
Mark V. Holmes*	June 30, 2003
David Gustafson*	July 29, 2008
Albert G. Lauber*	January 31, 2013
* Senior judges serving on recall ** Senior judges subject to recall	

Designated Trial Session Cities

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