UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

INFORMATION FOR APPLICANTS WHO ARE NOT ATTORNEYS AT LAW REGARDING ADMISSION TO PRACTICE BEFORE THE COURT

A non-attorney may be admitted to practice before the Court provided the requirements outlined in the Tax Court Rules of Practice and Procedure are satisfied. See Title XX, Tax Court Rules of Practice and Procedure. A non-attorney applicant must file with the Admissions Clerk a completed application accompanied by the stated application fee. Rule 200(a)(3), Tax Court Rules of Practice and Procedure. Additionally, a non-attorney applicant must satisfy the Court, by means of a written examination given by the Court, that the applicant possesses the requisite qualifications to provide competent representation before the Court. Rule 200(a)(3), Tax Court Rules of Practice and Procedure. The examination for applicants who are not attorneys at law is held no less than every two years. The Court will announce the time and place of the examination by public announcement at least six months before the date of the examination.

The examination consists of the following four parts and is designed to test the applicant's knowledge of these subject areas: (1) the Tax Court Rules of Practice and Procedure, (2) Federal Taxation, (3) the Federal Rules of Evidence, and (4) legal ethics, including the Model Rules of Professional Conduct of the American Bar Association. Four hours will be allowed to answer all of the examination questions. To pass the examination, the applicant must demonstrate proficiency in each subject area by obtaining a score of 70% or greater on each of the four parts of the examination.

The only reference materials permitted to be with an applicant during the examination (each of which is provided by the Court) are (1) a copy of the Internal Revenue Code, (2) a copy of the Tax Court Rules of Practice and Procedure, and (3) the Model Rules of Professional Conduct of the American Bar Association. Applicants may refer to and apply these materials in taking the examination. Applicants may also bring to the examination a non-programmable calculator.

Applications for the November 13, 2014, examination are accepted from June 2, 2014 to October 6, 2014, and the Court must receive properly completed applications no later than October 6, 2014. A NON-REFUNDABLE $75.00 examination fee is due with the application.

The Court has the questions from the following examinations available for distribution at a charge of $0.50 per page to cover the cost of reproduction:

2008 - 17 pages ($8.50)
2010 - 16 pages ($8.00)
2012 - 17 pages ($8.50)

The Tax Court Rules of Practice and Procedure are also available at no cost in electronic format on the United States Tax Court's official Web site, www.ustaxcourt.gov. A printed copy of the Tax Court Rules of Practice and Procedure may be obtained for $20.00.

To obtain copies of any or all of the examinations listed above and/or printed copies of the Tax Court Rules of Practice and Procedure, please submit an order and payment either by (1) using www.Pay.gov, through which payment can be made using specified credit cards, specified debit cards, or via electronic debit from a checking or savings account, or (2) mailing a check or money order in the appropriate amount, payable to the Clerk, United States Tax Court and addressed to: Office of the Clerk of the Court, United States Tax Court, 400 Second Street, N.W., Room 111, Washington, D.C. 20217.

Any applicant who does not pass the examination will not be admitted to practice before the Court. For a fee of $0.50 per page, a failing applicant may obtain copies of his or her answers and the score assigned for each answer. A request for such copies must be received by the Court within 60 days after the date on which the Court mails notification to the applicant that he or she did not pass the examination. There will be no reconsideration of the final examination results after an applicant has been notified of the examination results, unless the applicant demonstrates that there was a clerical error in scoring his or her examination and requests reconsideration within 90 days after the date that the Court mails notification to an applicant that he or she did not pass the examination. No post-examination hearing, personal interview, or reexamination will be provided to a failing applicant. Failing applicants may submit a new application and take the examination again at the next scheduled examination date.

All examination answers will be destroyed 120 days after the Court sends notification to an applicant stating whether he or she passed the examination, unless a failing applicant's request for reconsideration is pending. That applicant's answers will be destroyed 60 days after the Court takes final action on the applicant's request for reconsideration.

For applicants who pass the examination with a score of 70% or greater on each of the four parts of the examination, the other requirements outlined in Rule 200, Tax Court Rules of Practice and Procedure, must also be satisfied to be admitted to practice before the Court. The Court will consider the application, letters of recommendation, and other appropriate facts. See Rule 200, Tax Court Rules of Practice and Procedure. A $25.00 admission fee and $10.00 periodic registration fee will be due upon notification by the Court that an applicant has passed the written examination and has satisfied all of the other requirements for admission to practice before the Court.

Applications and other requests may be submitted to the Court via United States Postal Service mail or private courier service. Submit completed applications, with payment, and other requests to: Admissions Clerk, United States Tax Court, 400 Second Street, N.W., Room 121, Washington, D.C. 20217.

This form can be filled in and printed directly from Adobe Reader. However, please be aware that the information you enter on a form cannot be saved to disk unless you are using the full Adobe Acrobat software suite.

To begin, move your mouse pointer over a blank field. Your pointer will turn into a vertical beam, indicating that you are over an editable field. Simply click once and begin typing. Use the Tab key to move forward through the form fields (Shift+Tab to move backwards).

UNITED STATES TAX COURT

APPLICATION FOR ADMISSION TO PRACTICE FOR NON-ATTORNEYS

I, _____, hereby apply for admission to practice before the
(First Name) (M.I.) (Last Name)

United States Tax Court and submit the following:

1. I was born in _____, on _____
(City and State)

2. I reside at _____, _____
(Number—Street) (City)

_____, _____.
(County) (State, ZIP Code Number)

3. My office address is _____, _____
(Number—Street) (City)

_____, _____, _____
(County) (State, ZIP Code Number) (Firm Name)

4. My education has been as follows:

(a) Highest grade completed in elementary or high school _____

If graduated, give date _____

(b) College or university degrees held _____

Give name of school and year degree was received _____

_____

(c) Other schools attended, or special training received _____

_____

Give dates and certificates received _____

5. I was issued a certificate and authorized to practice as a _____ by
(Name of Profession)

the _____ of the State of _____
(Name of Board or Commission)

on the _____ day of _____, _____ Certificate No. _____

6. My specific training and experience which would tend to qualify me to provide competent representation before the Court include:_____

7. My Certificate No. _____, referred to in Item 5, above _____ been revoked. I
(has)(has not)

_____ been suspended from practice; further, there _____ now pending against me an action
(have)(have not) (is)(is not)

of the type described. (If statement is affirmative, attach a full statement of facts.)

8. I _____ been denied admission to or suspended or disbarred from practice before a court of a
(have)(have not)

State, Territory or District of the United States, or any United States Court, Department or Agency;

further, there _____ now pending against me an action of the type described. (If statement is
(is)(is not)

affirmative, attach a full statement of facts.)

9. I _____ had an action of a disciplinary nature taken against me for wrongful act
(have)(have not)

or misconduct as a member of the bar; further, there _____ now pending against me an action of
(is)(is not)

the type described. (If statement is affirmative, attach a full statement of facts.)

10. I _____ been convicted of a violation of a Federal tax law or of an
(have) (have not)

indictable crime; further, there _____ now pending against me any such criminal action. (If
(is) (is not)

statement is affirmative, attach a full statement of facts.)

11. I submit the following names and addresses of two persons admitted to practice before the Tax Court to whom I am well known. (A letter must be sent directly to the Court from each of these two persons promptly after the applicant has been notified he or she has passed the written examination, setting forth fully and frankly the extent of his or her acquaintance with the applicant, his or her opinion of the moral character and repute of the applicant, and his or her opinion of the qualifications of the applicant to practice before the Court. The Court will treat such letter as a confidential communication.)

_____ _____
(Name) (Address)

_____ _____
(Name) (Address)

_____, being first duly sworn, says that he or she is the person named in the foregoing application for admission to practice before the United States Tax Court and the statement of facts therein contained is true.

_____
(Signature of Applicant)

Subscribed and sworn to before me this _____ day of _____, _____

in the city of _____, _____

[IMPRESS SEAL HERE]

_____
(Signature of Notary Public)

_____
(Title)

Enclosure: NON-REFUNDABLE examination fee of $75 (Check or money order payable to the Clerk, United States Tax Court).