

CONGRESSIONAL BUDGET JUSTIFICATION FISCAL YEAR 2026



Submitted May 1, 2025



STATEMENT OF CHIEF JUDGE KATHLEEN KERRIGAN

Committees on Appropriations

Subcommittees on Financial Services and General Government

United States Senate and United States House of Representatives

Dear Madam Chair, Messrs. Chairmen, Mr. Chair, Madam Vice Chair, Ranking Members, and Members of the Committees:

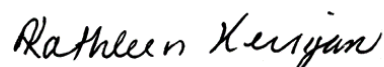
Thank you for the opportunity to present the United States Tax Court's Fiscal Year 2026 Congressional Budget Justification.

In 1969 Congress established the United States Tax Court as a court of record under Article I of the Constitution. The Tax Court originated as the primary judicial forum in which taxpayers could dispute a deficiency determined by the Internal Revenue Service without paying the disputed amount first. Since its creation, the Tax Court's jurisdiction has expanded to include actions relating to IRS collection actions, whistleblower awards, employment classification, and several other categories of disputes between taxpayers and the Internal Revenue Service. The Tax Court's independent status has been consistently reaffirmed by the Supreme Court, by the Congress in subsequent legislation, and by the Tax Court through adoption of policies and procedures that have brought it into closer conformity with other federal courts.

The Court's Fiscal Year 2026 appropriated budget request is \$65,000,000, which is equal to the Tax Court's Fiscal Year 2025 requested appropriation and a 14.6 percent increase from the Fiscal Year 2025 enacted continuing resolution of the Fiscal Year 2024 appropriation of \$56,727,000. The FY 2026 annual appropriation request of \$65,000,000 includes sufficient funds to cover the Court's recurring costs necessary to fulfill its statutory mandate. In Fiscal Year 2026, in addition to the requested annual appropriated funds of \$65,000,000 to cover its recurring costs, the Court anticipates funding obligations of \$24,217,000 from Public Law 117-169 appropriated funds and \$841,000 from the Tax Court Judges Survivors Annuity Fund. The Court's Fiscal Year 2026 total obligations of \$90,058,000 reflect a decrease of 26.7 percent from the Fiscal Year 2025 planned total obligations of \$122,888,000.

On December 13, 2024, for the first time since 1998, the Court attained a full complement of 19 presidentially appointed and Senate confirmed judges. The Fiscal Year 2026 increase from the Fiscal Year 2025 enacted continuing resolution reflects increases for the new judicial officers and necessary Court personnel. The Fiscal Year 2026 increase also reflects the 2.0 percent pay increase, effective January 2026, and other inflationary adjustments.

The Tax Court is committed to being financially responsible while meeting its requirements under the law. Thank you for your continued support of the United States Tax Court.



Kathleen Kerrigan, Chief Judge

Table of Contents

Overview of the Court	1
Mission	1
Historical Overview	1
Budget Request Summary	2
FY 2025 Appropriation	2
FY 2026 Proposed Appropriation Language	2
Budget Request Tables	3
Budget Adjustments and Explanation	6
Personnel Compensation and Personnel Benefits (Object Classifications 11 and 12)	6
Judicial Officers	7
Judicial Retirement	8
Tax Court Judges Survivors Annuity Fund	8
Court Personnel	8
Travel and Transportation of Persons and Transportation of Things (Object Classifications 21 and 22)	9
Rents, Communications, and Utilities (Object Classification 23)	9
Rental Payments to General Services Administration (23.1)	9
Communications, Utilities, and Miscellaneous Charges (23.3)	10
Printing and Reproduction (Object Classification 24)	10
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
Facilities	12
Judicial and Court Security	13
Repairs and Maintenance (25.4)	14
Operations and Maintenance Equipment and Software (25.7)	14
Supplies and Materials (Object Classification 26)	14
Equipment (Object Classification 31)	15
Annuity Payments (Object Classification 42)	15
Information Technology Initiatives	16
Inflation Reduction Act Funding	17
No-Year Appropriation Authority	18
Tax Court Fee Funds	19
Offsetting Fee Collections Fund	19
Practice Fee Fund	19
Judicial Conference Registration Fee Fund	20
Case Management and Statistics	21
Jurisdiction and Types of Cases	21
Small Cases	21
Caseload	22

Cases Filed and Closed _____	22
Cases Filed Based on Jurisdiction Type _____	23
Method of Filing Petitions _____	23
Trial Sessions _____	24
Trials and Appeals _____	25
Opinions Issued _____	25
Appealed Cases _____	26
Taxpayer Representation _____	27
Limited Entry of Appearance _____	27
Low Income Taxpayer Clinic and Bar Sponsored Programs _____	27
Other Legislative Proposals _____	28
Filing Fee _____	28
Miscellaneous Fees _____	28
Judicial Conference Registration Fee _____	28
Transcript of Record _____	28
Practice Fee _____	28
Disposition of Fees _____	28
List of Current Judges _____	29
Designated Trial Session Cities _____	30

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 Tax Reform Act of 1969,¹ Congress established the United States Tax Court as a court of record under Article I of the Constitution, repealing the statutory designation of the Tax Court as an Executive Branch agency.² 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.³ The Tax Court is one of the courts of record in which taxpayers can bring suit to contest Internal Revenue Service (IRS) determinations, and it is the primary court in which taxpayers can do so without prepaying any portion of the disputed taxes.⁴ Since the 1920s the Tax Court and its predecessors have conducted in-person trial sessions across the country to fulfill its statutory mandate.

¹ Pub. L. No. 91-172, 83 Stat. 730. 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 IRS of their tax liabilities before payment. 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). In 1942, Congress changed the name of the Board to the Tax Court of the United States. Revenue Act of 1942, ch. 619, § 504(a), 56 Stat. 798, 957.

² S. Rept. No. 91-552, at 302-303, 1969-3 C.B. at 614-615. *See* H.R. Conf. Rept. No. 91-782 (1969), 1969-3 C.B. 644, 645 (The conference substitute . . . follows the Senate amendment.).

³ *Freytag v. Commissioner*, 501 U.S. 868, 890-891 (1991).

⁴ 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 Summary

The Court's Fiscal Year (FY) 2026 appropriated budget request is \$65,000,000, reflecting no change from the FY 2025 requested appropriation and an increase of \$8,273,000, or 14.6%, from the FY 2025 enacted continuing resolution of the FY 2024 level of \$56,727,000. The FY 2026 annual appropriation request of \$65,000,000 includes sufficient funds to cover the Court's recurring costs necessary to fulfill its statutory mandate. The FY 2026 total obligations of \$90,058,000 reflect a decrease of \$32,830,000 from the FY 2025 planned total obligations of \$122,888,000. In addition to the \$65,000,000 appropriation requested as necessary to fund the Court's recurring costs, in FY 2026, the Court anticipates using \$24,217,000 from funding provided in Public Law 117-169 (commonly known as the Inflation Reduction Act or IRA), and \$841,000 from the Tax Court Judges Survivors Annuity Fund.

FY 2025 Appropriation

The Court based its FY 2026 appropriations budget request on the funding level enacted in the continuing resolution that continued the Court's FY 2024 enacted level of \$56,727,000 through FY 2025.⁵ The FY 2025 enacted appropriation in the continuing resolution is significantly less than the Court's FY 2025 requested appropriation of \$65,000,000. To address this FY 2025 shortfall in baseline operations funding, the Court will be required to use IRA funds.

FY 2026 Proposed Appropriation Language

For the proposed FY 2026 appropriation language, the Court edited the FY 2024 enacted appropriation language (P.L. 118-47).

SALARIES AND EXPENSES

For necessary expenses, including contract reporting and other services as authorized by 5 U.S.C. 3109, and not to exceed \$3,000 for official reception and representation expenses, [\$56,727,000] *\$65,000,000*, 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.

⁵ Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. 119-4 (Mar. 15, 2025).

Budget Request Tables

The following table provides details on total obligations for FY 2024, FY 2025, and FY 2026.

Table 1. Resource Requirements			
(Dollars in Thousands)	FY 2024 Actual	FY 2025 Planned	FY 2026 Request
Total Obligations	\$66,369	\$122,888	\$90,058
Judges Survivors Annuity Fund Used	(713)	(766)	(841)
No-year Funding from Prior Year Used	(771)	-0-	-0-
No-year Funding from Current Year	750	-0-	-0-
Unobligated, Expired Funds	261	-0-	-0-
IRA Funding Used	(9,169)	(61,127)	(24,217)
IRA Funding, Appropriations Shortfall	-0-	(4,268)	-0-
Appropriation	\$56,727	\$56,727	\$65,000

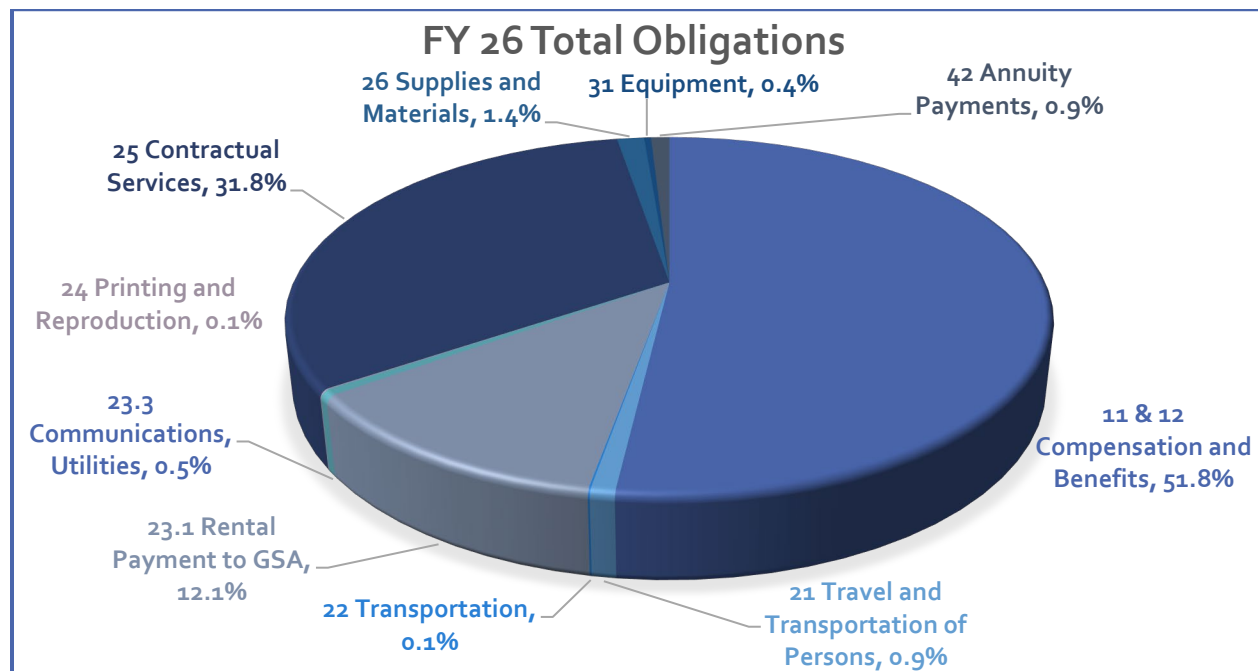


Table 2. Program Summary by Object Classification

(Dollars in Thousands)	FY 2024 Actual	FY 2025 Planned	FY 2026 Request
11 Personnel Compensation	\$29,213	\$32,704	\$35,494
12 Personnel Benefits	8,956	9,984	10,939
21 Travel and Transportation of Persons	683	758	796
22 Transportation of Things	53	60	62
23.1 Rental Payment to GSA	10,760	10,773	10,934
23.3 Communications, Utilities, and Miscellaneous Charges	509	1,023	460
24 Printing and Reproduction	56	60	61
25.1 Advisory and Assistance Services	2,557	24,621	213
25.2 Other Services Non-Federal	398	353	363
25.3 Other Goods and Services from Federal Sources	7,213	26,977	28,150
25.4 Repairs and Maintenance	159	165	170
25.7 Operations and Maintenance Equipment and Software	2,027	8,151	24
26 Supplies and Materials	1,208	1,204	1,235
31 Equipment	1,864	5,289	316
42 Annuity Payments	713	766	841
Total New Obligations	\$66,369	\$122,888	\$90,058
Judges Survivors Annuity Fund Used	(713)	(766)	(841)
No-year Funding from Prior Year Used	(771)	-0-	-0-
No-year Funding from Current Year Carried Forward	750	-0-	-0-
Unobligated, Expired Funds	261	-0-	-0-
Use of IRA Appropriation	(9,169)	(61,127)	(24,217)
IRA Funding, Appropriation Shortfall	-0-	(4,268)	-0-
Appropriation	\$56,727	\$56,727	\$65,000

Table 3. FY 2026 Budget Highlights: Changes to Base from FY 2025 to FY 2026

(Dollars in Thousands)	
FY 2025 Enacted Appropriation	\$56,727
Judges Survivors Annuity Fund Used	766
IRA Funding Used	65,395
FY 2025 Total Obligations	\$122,888
Personnel Compensation and Personnel Benefits (Obj. Cl. 11 and 12)	
Judicial Officers Salaries	302
Judicial Officers Benefits	60
Court Personnel Salaries	2,488
Court Personnel Benefits	895
Travel and Transportation of Persons (Obj. Cl. 21)	38
Transportation of Things (Obj. Cl. 22)	2
Rents, Communications, and Utilities (Obj. Cl. 23)	
Rental Payments to General Services Administration	161
Communications, Utilities, and Miscellaneous Charges	(563)
Printing and Reproduction (Obj. Cl. 24)	1
Other Contractual Services (Obj. Cl. 25)	
Advisory and Assistance Services	(24,408)
Other Services Non-Federal	10
Other Goods and Services from Federal Sources	1,173
Repairs and Maintenance	5
Operations and Maintenance Equipment and Software	(8,127)
Supplies and Materials (Obj. Cl. 26)	31
Equipment (Obj. Cl. 31)	(4,973)
Annuity Payments (Obj. Cl. 42)	75
FY 2026 Total Obligations	\$90,058
Judges Survivors Annuity Fund Used	(841)
IRA Funding Used	(24,217)
FY 2026 Appropriation Request	\$65,000

Budget Adjustments and Explanation

For the Budget Adjustments and Explanation section, amounts are rounded. All dollar amounts reflect Total Obligations.

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

The Court's FY 2026 budget request includes total obligations of \$35.5 million for salaries and \$10.9 million for benefits, an increase of \$2.8 million and \$1.0 million, respectively, from FY 2025 planned. The increase includes a 2.0 percent base pay and locality pay increase effective January 2026.

Table 4. Staffing Summary: Obligations and FTE			
(Dollars in Thousands)	FY 2024 Actual	FY 2025 Planned	FY 2026 Request
Obligations:			
Judicial Officers:			
Compensation	\$9,531	\$10,762	\$11,064
Benefits	1,873	2,120	2,180
Subtotal: Judicial Officers, Compensation, and Benefits	11,404	12,882	13,244
Court Personnel:			
Compensation	19,682	21,942	24,430
Benefits	7,083	7,864	8,759
Subtotal: Court Personnel, Compensation, and Benefits	26,765	29,806	33,189
Totals by Object Class:			
Compensation (Obj. Cl. 11)	29,213	32,704	35,494
Benefits (Obj. Cl. 12)	8,956	9,984	10,939
Grand Total: All Staffing Obligations, (Compensation and Benefits)	\$38,169	\$42,688	\$46,433
FTE:			
Judicial Officers - Active, Senior, Retired Judges	35	40	40
Judicial Officers - Special Trial Judges	6	5	5
Court Personnel (Annual Appropriation Funded)	161	175	182
Court Personnel (IRA Funded Temporary Positions)*	0	4	16
Total FTE	202	224	243

* See [Inflation Reduction Act Funding](#).

Judicial Officers

The Court's FY 2026 budget request includes \$11 million for salaries and \$2.2 million for benefits for judicial officers, an increase of \$302,000 and \$60,000, respectively, from FY 2025 planned.

The Court's FY 2026 budget request includes a total of 40 presidentially appointed judges (a full complement of the statutory 19 appointed active judges,⁶ 14 senior judges on or subject to recall,⁷ 5 senior judges retired due to disability,⁸ and 2 retired senior judges⁹). The Court is obligated by law to pay the compensation and benefits of the 40 presidentially appointed judges, which constitutes 15% of the total FY 2026 total obligations. The FY 2026 request also includes 5 special trial judges.

By statute, the "Tax Court shall be composed of 19" judges who are appointed to 15-year terms by the President, with the advice and consent of the Senate (commonly known as active or regular judges).¹⁰ Between August 2024 and December 2024, six additional presidentially appointed judges joined the Court. Effective December 13, 2024, the Court had a full complement of 19 active judges for the first time since 1998. But as of March 29, 2025, the Court has one judicial vacancy following an active judge assuming senior judge status. The Court's FY 2026 budget anticipates that this judicial vacancy will be filled by the beginning of FY 2026. Therefore, the FY 2026 budget request anticipates a full complement of the 19 appointed active judges throughout all of FY 2026. Tax Court judges are paid at the same rate and in the same installments as judges of the district courts of the United States.¹¹

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.¹² The period a senior judge can be called upon to perform judicial duties cannot exceed 90 calendar days in any one calendar year without that judge's consent.¹³ Generally, senior judges subject to recall and those retired due to disability receive pay at the same rate as an active judge. Retired senior judges not subject to recall receive pay at the same rate that an active judge received on the date of such judge's election to not be subject to recall.¹⁴

Special trial judges, who are appointed by the Chief Judge, are paid at a rate equal to 90 percent of the rate for an active judge.¹⁵

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

⁷ 26 U.S.C. § 7447(c).

⁸ 26 U.S.C. § 7447(b)(4).

⁹ 26 U.S.C. § 7447(f)(4).

¹⁰ 26 U.S.C. § 7443.

¹¹ 26 U.S.C. § 7443(c).

¹² 26 U.S.C. § 7447(c).

¹³ *Id.*

¹⁴ 26 U.S.C. § 7447(f)(4).

¹⁵ 26 U.S.C. § 7443A(d).

Judicial Retirement

The Court's FY 2026 budget request includes funding for retirement benefits for the presidentially appointed judges and special trial judges.

Tax Court Judges Survivors Annuity Fund

Congress established the Tax Court Judges Survivors Annuity Fund (JSAF) to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges.¹⁶ 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, 27 judges participate in JSAF and 7 survivors receive annuity payments.

In FY 2024, based on an actuarial assessment, the Court's contribution to offset the unfunded liability was \$437,000. The Court's budget request anticipates that the unfunded liability contribution will remain the same in FY 2025 and FY 2026. The Court expects, however, an increase in payments in FY 2025 and FY 2026 as a new annuitant became eligible for payments in April 2025.

Table 5. Tax Court Judges Survivors Annuity Fund			
(Dollars in Thousands)	FY 2024 Actuals	FY 2025 Planned	FY 2026 Projected
Beginning Balance	\$13,342	\$13,760	\$14,161
Fiscal Year Collections			
Participant Contributions	207	230	255
Appropriated Funds Transferred into JSAF	437	437	437
Interest Earned from Securities	487	500	513
Payments Made	(713)	(766)	(841)
Ending Balance	\$13,760	\$14,161	\$14,525

Court Personnel

The Court's FY 2026 budget request includes \$24.4 million for court personnel salaries and \$8.8 million for benefits, increases of \$2.5 million and \$895,000, respectively, from FY 2025 planned. The increases are primarily attributable to court personnel hired for the six newly appointed judges and additional court personnel supporting Court operations.

Hiring efforts for the additional court personnel began in FY 2024, with most new personnel joining the Court in early FY 2025. For this reason, the Court's request includes an increase

¹⁶ See [Annuity Payments \(Object Classification 42\)](#).

in personnel costs in FY 2025 and a further increase in FY 2026 to reflect the full-year cost of the additional Court personnel to support judges. To effectively adjudicate cases, regular judges generally are authorized up to two law clerks and one chambers administrator. Each judicial confirmation and resulting chambers staff increase obligations by approximately \$750,000.

The Court anticipates hiring 16 additional positions in FY 2025 (equating to 4 FTE in FY 2025 and 16 FTE in FY 2026) using IRA funds. Nearly all these positions will be limited, one- or two-year term appointments focused on accelerating operational and modernization efforts to support the Court in its case management, facilities, information technology, and other administrative functions.

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

The Court's FY 2026 budget request includes \$796,000 for travel and transportation of persons, an increase of \$38,000 from FY 2025 planned, and \$62,000 for transportation of things, an increase of \$2,000 from FY 2025 planned.

By law, the Court is required to schedule trial sessions at times and places that provide taxpayers an opportunity to appear before the Court with as little inconvenience and expense as is practicable.¹⁷ 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 2025, the Court anticipates conducting approximately 128 weeks of regularly scheduled trial sessions and 90 special trial sessions for cases requiring lengthy trials. During FY 2026, the Court anticipates conducting approximately 130 weeks of regularly scheduled trial sessions and 105 special trial sessions for cases requiring lengthy trials. See [Case Management and Statistics](#).

Rents, Communications, and Utilities (Object Classification 23)

The Court's FY 2026 budget request includes \$11.4 million for rent, communications, and utilities, a decrease of \$402,000 from FY 2025 planned.

Rental Payments to General Services Administration (23.1)

The Court's FY 2026 budget request includes \$10.9 million to the General Services Administration (GSA) for rent, an increase of \$161,000 from FY 2025 planned.

The Tax Court is required by statute to secure a "reasonable opportunity to taxpayers to appear before the Tax Court" or any of its judges "with as little inconvenience and expense to taxpayers as is practicable."¹⁸ To meet this statutory requirement, it has been the long-

¹⁷ 26 U.S.C. § 7446.

¹⁸ 26 U.S.C. § 7446.

standing practice, since the 1920s, of the Tax Court and its predecessors to travel to cities across the country to conduct in-person trial sessions.

The petitioner,¹⁹ at the time of filing a petition, requests the preferred place of trial from 74 designated trial cities.²⁰ The Tax Court currently leases courtrooms and judicial chambers in its Washington, D.C. courthouse as well as 34 other cities. GSA determines the rents the Court must pay for courtroom and chambers space without negotiation. In the 39 designated trial cities where the Court does not lease space, it borrows space in other federal buildings. Access to justice in taxpayers' disputes with the IRS is enhanced with leased courtrooms strategically used throughout the country.

As in all federal trial courts, the default is in-person proceedings. Given the Tax Court's nationwide jurisdiction, this requires the Court to continually analyze its need for field courtrooms. The Court entered an agreement with GSA in FY 2022 to reduce and update the leased space in New York City. GSA anticipates completion of the renovations for this space reduction in August 2025, resulting in \$265,000 in annual cost savings beginning in FY 2026. In FY 2024, the Court released its leased courtrooms and chambers in Cincinnati and Indianapolis back to GSA, resulting in rent savings of \$54,000 and \$55,000, respectively. The Court plans to consolidate its space in Los Angeles, which is anticipated to result in annual rent savings of \$157,000.

Communications, Utilities, and Miscellaneous Charges (23.3)

The Court's FY 2026 budget request includes \$460,000 for communications, utilities, and miscellaneous charges, reflecting a decrease of \$563,000 from the FY 2025 planned level. Court operations require reliable and redundant network access at the Washington, D.C. courthouse. FY 2025 was the final year of a multi-year, phased project to refresh the decades old network cabling throughout the Washington, D.C. courthouse. The legacy network cables routinely became inoperable causing escalating disruptions to the Court's judicial operations. To reduce the cost of the project, the Court relied on the D.C. government's shared service, DC-NET. The FY 2025 one-time budget increase allowed the Court to finish the final phase of the re-cabling project, and, for this reason, the Court anticipates a significant decrease in total obligations from FY 2025 to FY 2026.

Printing and Reproduction (Object Classification 24)

The Court's FY 2026 budget request includes \$61,000 for printing and reproduction costs, reflecting an increase of \$1,000 from FY 2025 planned. The Government Publishing Office and commercial vendors provide printing of Tax Court Reports, Tax Court Rules of Practice and Procedure, forms, and documents. Instead of replacing outdated printing and scanning equipment, the Court conducts a significant volume of printing and scanning work through contractor equipment and services to achieve cost savings and workflow efficiencies.

¹⁹ A "petitioner" is a taxpayer who files a petition.

²⁰ See [Designated Trial Session Cities](#).

Other Contractual Services (Object Classification 25)

The Court's FY 2026 budget request includes \$28.9 million for other contractual services, including security, facilities modernization, and technology services, reflecting a decrease of \$31.3 million from FY 2025 planned.²¹

Advisory and Assistance Services (25.1)

The Court's FY 2026 budget request includes \$213,000 for advisory and assistance services, reflecting a decrease of \$24.4 million from FY 2025 planned. These FY 2026 services also include expenditures such as training services, scanning services, shredding services, and the annual JSAF actuarial report.

The significant decrease from FY 2025 to FY 2026 is primarily attributable to the Court's information technology (IT) contracts. Early in FY 2025, the Court signed contracts of approximately \$3.7 million for annual IT support services and development tools. Subsequently, the Court reconsidered its IT needs and signed a comprehensive five-year IT contract of \$32.9 million for services starting in late FY 2025 through FY 2030 ([see Information Technology Initiatives](#)).²² Of the \$32.9 million, \$20.7 million was obligated in object class 25.1 in FY 2025 (the remainder was obligated in object classes 25.7 and 31). The IT services included in this object class reflect help desk services, strategic IT initiatives to develop new tools, services, and processes that improve Court operations, and cybersecurity services.

Table 6. Analysis of Object Classification 25.1			
(Dollars in Thousands)	FY 2024 Actuals	FY 2025 Planned	FY 2026 Projected
IT Support for FY 2024	\$2,417	\$-0-	\$-0-
IT Support for FY 2025	-0-	3,700	-0-
Five-Year IT Contract (2025-2030)	-0-	20,724	-0-
Other services (training, scanning, shredding, actuarial)	140	197	213
Total	\$2,557	\$24,621	\$213

Other Services Non-Federal (25.2)

The Court's FY 2026 budget request includes \$363,000 for other services from non-federal sources, reflecting an increase of \$10,000 from FY 2025 planned due to inflationary increases. Non-federal sources include court reporting and interpreter services.

²¹ See detail regarding use of IRA funds in [Advisory and Assistance Service \(25.1\)](#) and [Operations and Maintenance Equipment and Software \(25.7\)](#).

²² Consistent with industry standards, there will be a brief overlap of services as the Court transitions from its existing contractors to its new contractor.

Other Goods and Services from Federal Sources (25.3)

The Court's FY 2026 budget request includes \$28.1 million for other goods and services from federal sources, reflecting an increase of \$1.2 million from FY 2025 planned. These services include facilities projects (GSA), judicial and court security (United States Marshals Service (USMS), Federal Protective Service (FPS), and Administrative Office of the U.S. Courts (AO)) (see [Judicial and Court Security](#)); cybersecurity (Department of Justice); payroll services (Department of Interior, Interior Business Center); financial management, procurement, and travel services (Department of the Treasury, Bureau of the Fiscal Services, Administrative Resource Center); HSPD-12/PIV credentialing (GSA); and personnel background checks (Defense Counterintelligence and Security Agency).

Facilities

The Court is continually reevaluating its locations of trial and use of field courtrooms, in conjunction with GSA, with a focus on strategic placement of field courtrooms and providing safer and more functional space for Court personnel, litigants, and the public. While the Court obligated \$2.6 million in FY 2024 for facilities projects as well as ongoing operations and maintenance, the Court plans to obligate \$20.1 million in its FY 2025 planned level and \$21.7 million in its FY 2026 request.

For the Washington, D.C. courthouse, in FY 2024, the Court obligated \$2.3 million to refurbish its three courtrooms and install a new water filtration system to provide potable water. For FY 2025, the Court obligated \$3.26 million of IRA funds for the library renovation. Since early 2024, the Court's physical library space was closed to all personnel due to safety issues stemming from significant water damage, including falling portions of the concrete ceiling and deteriorating shelving as discussed in previous Congressional Budget Justifications. The renovation will also redesign the library and provide much-needed space for meetings and training.

In FY 2025, the Court plans to obligate funds to replace aging security bollards at the driveway access points to the Court (on both D Street, NW and E Street, NW) to mitigate the structural deficiencies that currently allow water to drain into the courthouse garage. The repeated water intrusion has led to the garage ceiling collapsing in some areas. The Court also plans to install audio-visual equipment in its three courtrooms to facilitate electronic display of exhibits, procure a Building Information Model (BIM) of the Washington, D.C. courthouse to identify structural deficiencies, and replace deteriorating fixtures. In FY 2026, the Court plans to perform long overdue cyclical maintenance for the D.C. courthouse. These projects will ensure that the D.C. courthouse meets disability accessibility requirements and that it is a secure space for both litigants and Court personnel.

The Court's multi-year facilities plan based on recommendations from GSA for its 34 leased courtrooms envisions refurbishing courtrooms as necessary to address technological advancements and to make electrical improvements to address safety concerns such as fire hazards. The Court considers updates to its most used field courtrooms as necessary to meet the needs of the Court and the litigants.

Additionally, the Court began renovation projects in three cities. These projects will result in the Court returning underutilized space to GSA, reducing leased usable square footage by approximately 39% in the three cities. See [Rental Payments to General Services Administration \(23.1\)](#).

Table 7: Analysis of Facilities			
(Dollars in Thousands)	FY 2024 Actuals	FY 2025 Planned	FY 2026 Projected
Washington, D.C. Courthouse	\$2,393	\$11,311	\$11,100
Field Courtrooms Refurbishing	77	1,776	1,640
Renovations to Existing Field Courtrooms	-0-	1,800	3,000
Build Out New Courtrooms and Chambers due to Buildings Closing	-0-	6,000	6,000
Total	\$2,470	\$20,887	\$21,740

Judicial and Court Security

The Court's FY 2026 budget request includes \$3.9 million for security services that are provided by USMS, FPS, and the AO.

The Court became a protectee of USMS in 2008 and is obligated by law to reimburse USMS for security services. The Court's FY 2026 request includes \$2.6 million for USMS security services. This amount provides reimbursement to USMS for the salaries and benefits of a judicial security inspector and a management analyst assigned to the Tax Court. The request also provides reimbursement to USMS for the salaries and benefits for security officers assigned to provide security coverage at the Washington, D.C. courthouse and at trials and hearings held throughout the country.

The Court is also obligated to pay FPS for security services in federal buildings where the Court leases space for field courtrooms around the country. The Court's FY 2026 request includes \$667,000 for FPS security services.

The Daniel Anderl Judicial Security and Privacy Act of 2022 (Anderl Act)²³ included Tax Court judges and authorized enhanced security procedures and increased availability of tools to protect federal judges and their families. The Court has entered into an agreement with the AO for the AO's Judiciary Security Division, Threat Management Branch, to provide Tax Court judges with certain security services available under the Anderl Act. The Court's FY 2026 request includes \$595,000 for these security services from the AO.

²³ 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 Anderl Judicial Security and Privacy Act of 2022, §§ 5931-5939 (Dec. 23, 2022).

Repairs and Maintenance (25.4)

The Court's FY 2026 budget request includes \$170,000 for the use of private contractor services for courthouse operations and maintenance, reflecting an increase of \$5,000 from FY 2025 planned, primarily resulting from inflationary increases.

Operations and Maintenance Equipment and Software (25.7)

The Court's FY 2026 budget request includes \$24,000, reflecting a decrease of \$8.1 million from the FY 2025 planned level. The FY 2026 services include maintenance agreements for library equipment and certain case services equipment. The significant decrease from FY 2025 to FY 2026 is due to significant one-time costs for information technology requirements in FY 2025.

In late FY 2024, the Court obligated \$3.1 million for its electronic filing and case management system, the Docket Access Within a Secure Online Network (DAWSON).²⁴ The operations and maintenance costs for DAWSON (\$1.95 million) are reflected in object class 25.7, whereas the costs to develop and modernize DAWSON software (\$1.15 million) are reflected in object class 31. The Court's five-year IT contract signed in FY 2025 provides DAWSON-related operations and maintenance services through FY 2030 (see [Information Technology Initiatives](#)).

Table 8: Analysis of Object Classification 25.7			
(Dollars in Thousands)	FY 2024 Actuals	FY 2025 Planned	FY 2026 Projected
Case Management System O&M for FY 2024-FY 2025	\$1,950	\$0	\$0
Five-Year IT Contract, Case Management System O&M (2025-2030)	-0-	8,128	-0-
Other Maintenance Agreements	77	23	24
Total	\$2,027	\$8,151	\$24

Supplies and Materials (Object Classification 26)

The Court's FY 2026 budget request includes \$1.2 million for supplies and materials, reflecting an increase of \$31,000 from FY 2025 planned. The Court's FY 2026 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 in furtherance of the administration of justice.

²⁴ The Court's case management system is named after the late Howard A. Dawson, Jr., a former Chief Judge and the longest serving judge of the Court (1962-2016).

Equipment (Object Classification 31)

The Court's FY 2026 budget request includes \$316,000 for equipment, reflecting a decrease of \$5.0 million from FY 2025 planned. The FY 2026 request includes funding for technology equipment, office furniture, and other equipment. The decrease from FY 2025 to FY 2026 is due to significant one-time costs in FY 2025. Throughout FY 2025, as part of its [Information Technology Initiatives](#), the Court completed large-scale replacement of laptops, monitors, scanners, and printers that require cyclical replacement. Further, the Court procured mobile broadband kits for judicial officers to use while conducting trial sessions in field courtrooms. As nearly all IT equipment will have been refreshed in FY 2025, the Court's IT equipment requirements dramatically decrease in FY 2026.

Further, as noted above, in late FY 2024, the Court obligated \$3.1 million for its electronic filing and case management system, DAWSON. The costs to develop and modernize DAWSON software (\$1.15 million) are reflected in object class 31, whereas the operations and maintenance costs (\$1.95 million) are reflected in object class 25.7. The Court's five-year IT contract signed in FY 2025 will provide DAWSON-related development costs through FY 2030.

The FY 2026 budget request anticipates \$20,000 for chambers suite furniture and furnishings for one new judge for Division 13. A chambers suite includes: (1) the judge's private office; (2) law clerk office(s); (3) judicial assistant workstation; (4) reference or conference room; and (5) other associated spaces used by the judge and support staff.

Table 9: Analysis of Object Classification 31

(Dollars in Thousands)	FY 2024 Actuals	FY 2025 Planned	FY 2026 Projected
Case Management System Software Development	\$1,150	-\$0-	-\$0-
Five-Year IT Contract, Case Management System O&M (2025-2030)	-0-	4,003	-0-
Other Equipment	714	1,286	316
Total	\$1,864	\$5,289	\$316

Annuity Payments (Object Classification 42)

The Court's FY 2026 budget request includes \$841,000 in payments for seven annuitants, reflecting an increase of \$75,000 from FY 2025 planned. Congress established the JSAF to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges. The increase for FY 2026 reflects the anticipated increase in payments because of an additional annuitant following the April 2025 death of a judicial officer participating in JSAF.²⁵

²⁵ See [Tax Court Judges Survivors Annuity Fund](#).

Information Technology Initiatives

The Court's IT initiatives are part of a multi-year plan designed to expand the development and delivery of modern digital services with an overarching emphasis on cybersecurity while also enhancing operational efficiencies, productivity, and cost-effectiveness. The Court plans to develop and deploy solutions to automate judicial and administrative processes, particularly as it seeks to continue the transition to federal shared services providers. Additionally, the Court plans to modernize technology in its more heavily used field courtrooms across the country.

An integral part of the Court's IT program is its electronic filing and case management system, DAWSON. DAWSON is an open-source, cloud-based application. New DAWSON features introduced in FY 2024 included the petition generator, which allows taxpayers to generate a petition by answering a series of questions. This feature allows a petition to be created with a greater degree of accuracy. It also simplifies filing for those taxpayers who may have difficulty understanding all the required elements of a petition or a PDF form. Since the introduction of the petition generator, over two-thirds of all electronic filers have chosen to use this method rather than upload their own copy of the form. Similar online guided workflows were introduced for practitioners filing an Entry of Appearance in cases.

Early in FY 2025, the Court began its website improvement efforts to provide a more user-friendly, accessible, and robust resource for taxpayers and practitioners. One improvement in early FY 2025 was the introduction of a comprehensive public view of the Court's upcoming trial sessions calendar. This information is available on the [Court's website](#) and is generated directly from DAWSON. This feature increases transparency regarding scheduled trials, caseloads, and judge assignments.

In FY 2025, the Court is also improving its physical IT infrastructure. Toward this end, the Court replaced outdated, decades old network cabling throughout the Washington, D.C. courthouse. To enhance network connectivity, the Court strengthened the wireless capability at the D.C. courthouse. Also in FY 2025, the Court performed a systematic refreshing of IT equipment, including laptops, printers, and scanners. See [Equipment \(Object Classification 31\)](#).

To improve technology and reduce costs, the Court conducted an analysis of its medium-term IT needs. The Court had separate contracts with different vendors for IT services, including DAWSON, help desk operations, process improvements, and cybersecurity. To achieve significant savings and economies of scale, in FY 2025, the Court competed and awarded a five-year IT contract of \$32.9 million using IRA funds to one contractor. The Court anticipates significant savings through this approach compared to continuing annual contracts with multiple contractors over the next five years.

Inflation Reduction Act Funding

Public Law 117-169, commonly referred to as the Inflation Reduction Act (IRA), provided \$153,000,000, “for necessary expenses . . . , including contract reporting and other services as authorized by 5 U.S.C. 3109,” to remain available until September 30, 2031.²⁶ The Court submitted to Congress its [Strategic Plan for the Inflation Reduction Act](#) to provide detail regarding the use of IRA funding. The plan includes modernization of the Court’s IT and updates to the Court’s facilities. The Court plans to increase court personnel temporarily (using one- or two-year term positions) with particular focus on case processing, technology, and other administrative court personnel.

The Court originally intended to use IRA funds exclusively for one-time projects and use the Court’s annual appropriations to pay for the recurring costs to the Court of fulfilling its statutory mandate (*e.g.*, salaries and benefits of judicial officers and Court personnel, travel, rent, security, equipment, and software licenses). In FY 2025, the Court’s enacted appropriation level in the continuing resolution was insufficient to meet the requirements to fulfill the Court’s statutory mandate. To address this shortfall, the Court anticipates using \$4.3 million of IRA funds in FY 2025 to support recurring costs. The FY 2026 annual appropriation request of \$65,000,000 includes sufficient funds to cover all the Court’s recurring costs necessary to fulfill its statutory mandate without using IRA funds.

Table 10. Inflation Reduction Act Funding*

(Dollars in Thousands)	FY 2024 Actual	FY 2025 Planned	FY 2026 Request
Beginning Balance	\$151,100	\$142,854	\$77,459
Obligations: Technology Modernization	(4,940)	(38,230)	(47)
Obligations: Facilities	(2,272)	(20,594)	(21,290)
Obligations: Staffing and Training	-0-	(809)	(2,845)
Obligations: Processes, Procedures, and Guidance	(1,957)	(5,762)	(35)
De-obligations from prior year	1,125	-0-	-0-
Upward adjustments to prior year	(202)	-0-	-0-
Ending Balance	\$142,854	\$77,459	\$53,242

**The Facilities obligations line item includes funding needed for Facilities as well as Constructing Courtrooms and Chambers. The Processes, Procedures, and Guidance line item includes funding for annual recurring costs that cannot be funded in the Court’s appropriation as the Court’s enacted appropriation level was insufficient to meet the requirements to fulfill the Court’s statutory mandate with a full complement of judges.*

²⁶ § 10301(4), 136 Stat. 1818, 1833 (Aug. 16, 2022). Section 3109 of 5 U.S.C. authorizes procurement of contracts for “the temporary (not in excess of 1 year) or intermittent services of experts or consultants or an organization thereof.”

No-Year Appropriation Authority

The Court's FY 2026 request includes no-year appropriation authority of \$1,000,000 to facilitate more effective and efficient planning, budgeting, and use of funds. The Court uses no-year funding for services related to the electronic filing and case management system (DAWSON) that permit 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.

Table 11. No-Year Appropriation Authority			
(Dollars in Thousands)	FY 2024 Actual	FY 2025 Planned	FY 2026 Request
Beginning Balance	\$0	\$750	\$750
Appropriation Authority	1,000	1,000	1,000
De-obligations From Prior Year	1,339	-0-	-0-
Funds Used from Prior Year Carry Forward	(1,339)	-0-	-0-
Funds Used from Current Year Appropriation	(250)	(1,000)	(1,000)
Ending Balance	\$750	\$750	\$750

Tax Court Fee Funds

Offsetting Fee Collections Fund

The offsetting fee collections fund is available to the Court without fiscal year limitation.²⁷ Significant obligations from fee collections are not anticipated for FY 2026.

Table 12. Offsetting Fee Collections Fund			
(Whole Dollars)	FY 2024 Actual	FY 2025 Planned	FY 2026 Request
Beginning Balance	\$5,158,366	\$6,414,355	\$7,613,555
De-obligations from prior years	100,002	-0-	-0-
Fiscal Year Collections:			
Filing Fee Collections	1,092,204	1,100,000	1,150,000
Admissions Fee Collections	36,900	37,000	40,000
Copying Fee Collections	23,188	25,000	21,000
Nonattorney Exam Fee Collections	150	33,000	500
Rules of Practice Fee Collections	140	200	200
Certificates Fee Collections	3,405	4,000	4,100
Total Fiscal Year Fee Collections	\$1,155,987	\$1,199,200	\$1,215,800
Total Fee Collections	\$6,414,355	\$7,613,555	\$8,829,355
Obligations Financed from Fee Collections	-0-	-0-	-0-
Ending Balance	\$6,414,355	\$7,613,555	\$8,829,355

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.²⁸ 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. In January 2020, 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, 2023,²⁹ 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 (see [Offsetting Fee](#)

²⁷ 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.

²⁸ 26 U.S.C. § 7475.

²⁹ Pub. L. No. 117-328, Division E—Financial Services and General Government Appropriations Act, 2023, Title V, United States Tax Court.

[Collections Fund](#)). The Court has also requested that Congress repeal 26 U.S.C. § 7475, the Practice Fee Fund.³⁰

Table 13. Practice Fee Fund			
	FY 2024 Actual	FY 2025 Planned	FY 2026 Request
Beginning Balance	\$-0-	\$-0-	\$-0-
Fiscal Year Collections	-0-	-0-	-0-
Ending Balance	\$-0-	\$-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 Court and recommending means of improving the administration of justice within the jurisdiction of the Tax Court.³¹ The registration fees are available to defray the expenses of such conferences. The Court is not requesting designated funds for an in-person judicial conference in FY 2026. The Court continues to host webinars as a means of outreach to members of the Tax Court bar and the public.

Table 14. Judicial Conference Registration Fee Fund			
	FY 2024 Actual	FY 2025 Planned	FY 2026 Request
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-

³⁰ See [Legislative Proposals](#).

³¹ 26 U.S.C. § 7470A.

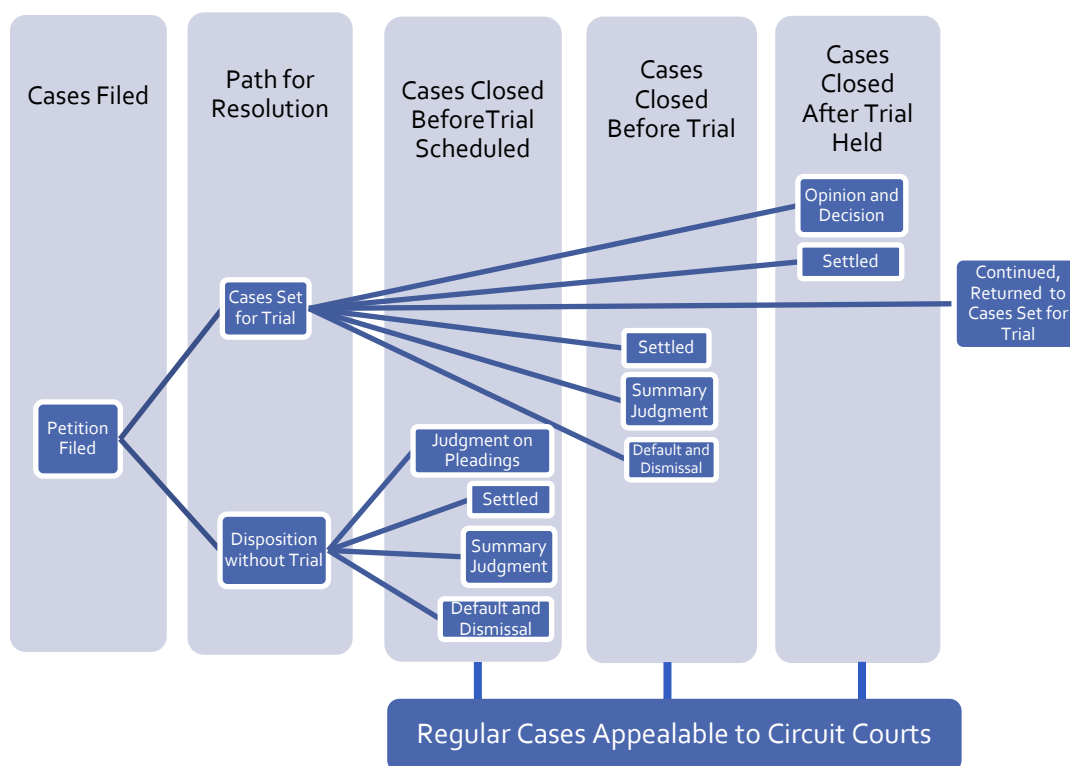
Case Management and Statistics

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 (innocent spouse relief), 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. Cases before the Tax Court range from small cases (less than \$50,000) to complex corporate cases with deficiencies over a billion dollars.

Small Cases

By statute, petitioners may elect small case treatment for certain cases (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 IRS audit and enforcement activity, and taxpayers' choice of forum.

Cases Filed and Closed

In FY 2024, of the 20,925 cases filed, 12,675 (61%) were regular cases and 8,250 (39%) were small cases. In FY 2024, the Court closed 23,121 cases.

Table 15. Tax Court Cases Filed and Closed ³²		
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
2023	21,882	31,585
2024	20,925	23,121

Note: In calendar year 2024, there were 20,440 cases filed and 22,279 cases closed.

³² The number of cases includes an insignificant margin of error.

Cases Filed Based on Jurisdiction Type

More than 91% of the cases filed in FY 2024 were based on the Court's original deficiency jurisdiction granted by Congress.

Table 16. Cases Filed Based on Jurisdiction Type for Fiscal Year 2024³³

Jurisdiction Type	Filed	Percent
Deficiency	19,093	91.2%
Lien/Levy	1,108	5.3%
Partnership (BBA Section 1101, Section 6226, Section 6228)	334	1.6%
Innocent Spouse	227	1.1%
Passport	39	0.2%
Interest Abatement	19	0.1%
Whistleblower	14	0.1%
Worker Classification	18	0.1%
Declaratory Judgment, Exempt Organization	3	<0.1%
Declaratory Judgment, Retirement Plan Revocation	1	<0.1%
Disclosure	0	0.0%
Other	69	0.3%
Total	20,925	100.0%

Method of Filing Petitions

On December 28, 2020, the Court launched the electronic filing and case management system, DAWSON. DAWSON offered taxpayers, for the first time, the opportunity to file a petition electronically to start a new case. In FY 2024, of the 20,925 cases filed, 12,969 were electronic petitions and 7,956 were paper petitions.

Table 17. Percentage of Paper and Electronic Petitions

Fiscal Year	Paper	Electronic
2021	83%	17%
2022	67%	33%
2023	55%	45%
2024	38%	62%

³³ With DAWSON, additional information about case types is available. For more information on case types, consult [Case Procedure Information](#).

Trial Sessions

The Court strives to resolve cases efficiently 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. A regularly scheduled trial session is typically a one-week period in a designated city where the judge conducts hearings or trials in cases set for that trial session. 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 to 125 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. 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.

Table 18: Number of Regularly Scheduled Weeks of Trial and Special Trial Sessions Scheduled*

Fiscal Year	Total Regularly Scheduled (In-Person and Remote)	<i>Total Regularly Scheduled In-Person Sessions</i>	<i>Total Regularly Scheduled Remote Sessions</i>	Special Trial Sessions Scheduled
2017	171	<i>171</i>	<i>0</i>	60
2018	163	<i>163</i>	<i>0</i>	83
2019	176	<i>176</i>	<i>0</i>	71
2020	167	<i>167</i>	<i>0</i>	63
2021	111	<i>56</i>	<i>55</i>	57
2022	165	<i>61</i>	<i>104</i>	113
2023	223	<i>171</i>	<i>52</i>	90
2024	183	<i>163</i>	<i>20</i>	116

* FY 2019 data includes all originally scheduled trial sessions. Due to a lapse in government funding, 18 regular and 2 special trial sessions were canceled in FY 2019. FY 2020 data includes all originally scheduled trial sessions. Due to the COVID-19 pandemic, the Court canceled 68 regular trial sessions and 12 special trial sessions. Other trial sessions that were originally scheduled as in-person transitioned to remote hearings. Ultimately, in FY 2020, the Court conducted 87 in-person and 12 remote trial sessions.

Many cases close as a result of settlement between the parties and thus do not go to trial. Even in those circumstances, judges actively manage pretrial matters. Settlements occur during scheduled trial sessions as parties are given an opportunity to speak to each other in person and self-represented taxpayers may consult with low income taxpayer clinic representatives or pro bono counsel who attend the trial session. See [Low Income Taxpayer Clinic and Bar Sponsored Programs](#).

Trials and Appeals

Opinions Issued

When a case is tried, the judge generally issues a written opinion within one year. In FY 2024, 234 opinions were issued: 205 relating to regular cases and 29 relating to small cases.

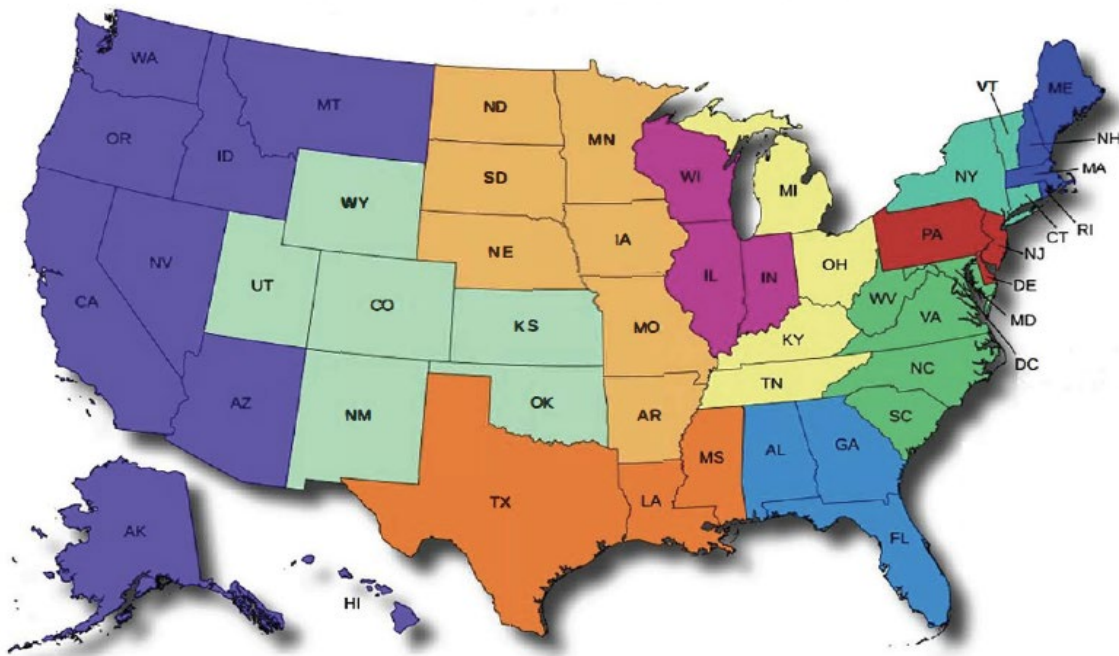
Table 19. Opinions Issued*					
Fiscal Year	Memorandum Opinion	TC Opinions	Summary Opinions (Small Cases)	Bench Opinions	Total Opinions Issued
2018	176	27	67	119	389
2019	182	26	40	65	313
2020	174	29	31	51	285
2021	137	20	36	61	254
2022	131	18	28	38	215
2023	175	33	32	54	294
2024	153	27	29	25	234

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 group.

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.³⁴ Tax Court decisions in small tax cases are not appealable. The table below provides the number of Tax Court cases appealed each fiscal year according to the circuit to which the cases were appealed.

													TOTAL
FY	1 st	2 nd	3 rd	4 th	5 th	6 th	7 TH	8 TH	9 TH	10 TH	11 TH	DC and Federal	
20	1	10	3	15	11	6	15	3	45	7	33	7	156
21	0	4	5	0	8	6	6	9	30	4	8	6	86
22	3	4	13	4	6	3	5	1	23	5	10	13	90
23	2	8	8	6	4	9	11	3	34	4	7	15	111
24	2	14	13	4	11	6	3	3	12	9	20	8	105



³⁴ 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 2024, taxpayers were self-represented (pro se) in approximately 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 2024, 65 LEAs were filed: 41 in regular cases and 24 in small cases. Since initial implementation in FY 2019, 256 LEAs have been filed: 176 in regular cases and 80 in small cases.

Table 21. 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
2023	40	22	62
2024	41	24	65
TOTAL	176	80	256

*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 129 LITC programs as well as bar sponsored programs operated by volunteers in 14 cities. The 129 participating LITCs comprise: 43 law schools, 3 business schools, and 83 legal service organizations.

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.

Judicial Conference Registration Fee

The proposal amends 26 U.S.C. § 7470A to clarify the authority for the Court to use judicial conference fees to cover the cost of activities and programs of the Court that are intended to support and foster communication and relationships between the Court and persons practicing before the Court and by other persons active in the legal profession consistent with other courts.

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 Current Judges

Presidentially Appointed Judges

By Seniority	First Oath of Office
Kathleen Kerrigan, Chief Judge through May 31, 2025	May 4, 2012
Patrick J. Urda, Chief Judge as of June 1, 2025	September 27, 2018
Ronald L. Buch	January 14, 2013
Joseph W. Nega	September 4, 2013
Cary Douglas Pugh	December 16, 2014
Tamara W. Ashford	December 19, 2014
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
Kashi Way	August 7, 2024
Adam B. Landy	August 8, 2024
Jeffrey S. Arbeit	October 3, 2024
Benjamin A. Guider III	October 3, 2024
Rose E. Jenkins	October 15, 2024
Cathy Fung	December 13, 2024
There is one vacancy as of the date of submission.	

Special Trial Judges

By Seniority	First Oath of Office
Lewis R. Carluzzo, Chief through May 2, 2025	August 7, 1994
Zachary S. Fried, Chief as of May 3, 2025	October 10, 2023
Peter J. Panuthos	June 12, 1983
Diana L. Leyden	June 20, 2016
Jennifer E. Siegel	September 11, 2023

Senior Judges

By Seniority	First Oath of Office
Mary Ann Cohen*	September 24, 1982
Stephen J. Swift+	August 16, 1983
Carolyn M. Parr++	November 24, 1985
Thomas B. Wells+	October 13, 1986
Laurence J. Whalen**	November 23, 1987
James S. Halpern*	July 3, 1990
Carolyn P. Chiechi+	October 1, 1992
Maurice B. Foley*	April 10, 1995
Juan Vasquez*	May 1, 1995
Joseph H. Gale++	February 6, 1996
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
Elizabeth Crewson Paris*	July 30, 2008
Richard T. Morrison*	August 29, 2008
Albert G. Lauber*	January 31, 2013
* Senior judge serving on recall ** Senior judge subject to recall + Retired senior judge due to disability ++ Retired senior judge	

Designated Trial Session Cities

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

* – Denotes city where only small tax cases may be heard.

B – Borrowed courtroom. No permanent courtroom.

C – City served by Low Income Taxpayer Clinic.

P – City served by bar sponsored program.

T – Tax Court courtroom.



United States Tax Court

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