



United States Tax Court

Washington, DC 20217

May 5, 2025

PRESS RELEASE

The United States Tax Court hereby announces that the examination for nonattorney applicants for admission to practice before the Court will be held remotely using the ExamSoft platform on:

Wednesday, November 5, 2025
12:30pm Eastern Time

This Press Release is the public announcement required by Rule 200(a)(3), Tax Court Rules of Practice and Procedure.

Further information about the Nonattorney Examination will be available on the [Guidance for Practitioners](#) page of the United States Tax Court's website, www.ustaxcourt.gov when the application period opens.

How to Apply for the Nonattorney Examination

The Court will begin accepting applications for the November 5, 2025, examination on July 14, 2025. All applications must be completed electronically on the United States Tax Court's website (exam.ustaxcourt.gov) and submitted no later than September 19, 2025. **This deadline cannot be extended.** No paper applications will be accepted.

Any request for medical accommodation, **including all supporting documentation**, must be submitted by the application deadline. We recommend that individuals requesting accommodations submit their application and supporting documentation by August 15, 2025, to allow for any necessary follow-up communication and ensure adequate time for review of the request.

Those who have successfully applied will receive confirmation of their submitted application and an exam identification number for registration with ExamSoft.

Brief Description of the Examination

The examination will be administered in two sessions approximately two hours each, with a comfort break between sessions. After the first session is over, applicants will not be allowed to return to those questions. The examination will consist of four parts, accorded the percentages indicated, covering the following subjects:

- A. Tax Court Rules of Practice and Procedure (25%);
- B. Federal Taxation (40%);
- C. Federal Rules of Evidence (25%); and
- D. Legal Ethics (10%).

The remote exam is not an open book exam. The Nonattorney Examination will test the ability of applicants to represent parties in the preparation and trial of cases before the Tax Court, and an applicant must demonstrate proficiency in each of the tested subjects under time pressure. Rule 200(a)(1), U.S. Tax Court Rules of Practice and Procedure.

Recommended Study Materials

Internal Revenue Code, Title 26

<https://uscode.house.gov/download/download.shtml>

Tax Court Rules of Practice and Procedure

www.ustaxcourt.gov/rules.html

American Bar Association Model Rules of Professional Conduct

https://www.americanbar.org/groups/professional_responsibility/publications/model_rules_of_professional_conduct/

Federal Rules of Evidence

<https://uscode.house.gov/view.xhtml?path=/prelim@title28/title28a/node230&edition=prelim>

Copies of Prior Exams, available under “Resources” at <https://www.ustaxcourt.gov/practitioners.html>

Taking the Examination

Those who have submitted a timely application will receive a registration email from ExamSoft on October 6, 2025. The registration period will close on October 20, 2025. Only those individuals who have registered with ExamSoft and completed any mandatory mock examination(s) by the close of registration will be eligible to take the Nonattorney Examination. **This deadline cannot be extended.**

Those who are eligible will receive the instructions for downloading the Nonattorney Examination, and, on Wednesday November 5, 2025, the password to begin the examination.

To take the 2025 Nonattorney Examination, examinees are required to:

- have an internet connection,
- have a location at which the examinee is the sole individual in the room,
- use a laptop or desktop computer with an installed or external webcam, and
- affirm that they will follow all exam rules and conditions and to conduct themselves in accordance with the Court’s Rules.

Exam Results

Exam results will be announced in the spring of 2026.

Those who receive a passing score on the exam will be given time to complete an Application for Admission to Practice for Nonattorneys and undergo a Character and Fitness review before consideration for admission. The names of sponsors submitting letters of recommendation as required by Rule 200(c), Tax Court Rules of Practice and Procedure, will be required at this time.

For more information on admission and practice requirements, please see Title XX. Practice Before the Court, Tax Court Rules of Practice and Procedure.

Summary of Important Dates

July 14, 2025: Application Period opens

August 15, 2025: Recommended medical accommodation deadline

September 19, 2025: Application Period closes

October 6, 2025: ExamSoft registration and mock exam(s) opens

October 20, 2025: Examsoft registration and mock exam(s) closes

November 5, 2025: Nonattorney Examination