



UNITED STATES TAX COURT

Washington, D.C. 20217

July 23, 2021

PRESS RELEASE

The United States Tax Court has received a significantly higher number of petitions this year. The total number filed in a typical year is between 23,000 and 26,000. In contrast, year to date, the Court has received over 24,000 petitions. The Court is processing petitions expeditiously, but the increased volume has caused a delay between when a petition is received by the Court and when it is served on the Internal Revenue Service (IRS).

The IRS is generally not permitted to assess or collect a tax deficiency when a taxpayer has filed a timely petition with the Court. The Court is alerting the IRS of petitions received but not yet served. If you have filed a petition with the Court but have been notified of an IRS assessment or collection action, you can email the IRS at taxcourt.petitioner.premature.assessment@irs.gov.

If you have questions about whether the Court has received your petition, you can contact the Public Affairs Office at (202) 521-3355 or email publicaffairs@ustaxcourt.gov.