

UNITED STATES TAX COURT
WASHINGTON, DC 20217

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

Title XX of the Tax Court Rules of Practice and Procedure deals generally with the subject of admission to practice before the Court. It provides that a written examination be given to applicants for admission to practice who are not attorneys at law to determine that they possess the requisite qualifications to represent others in the preparation and trial of cases before the Court. The examination will be held no less often than every two years. The Court will announce the time and place of the examination by public announcement at least six months prior to the date of the examination.

The examination is designed to test the applicant's knowledge of (1) the Tax Court Rules of Practice and Procedure, including Interim New Rules and Amendments to the Rules; (2) the Federal Rules of Evidence; (3) Federal taxation, and (4) legal ethics, including ABA Model Rules of Professional Conduct.

In order to pass the examination, the applicant must demonstrate proficiency in each subject, by obtaining a grade of 70% in each tested subject. Any applicant who does not pass the examination will not be admitted to practice. For the applicants who pass the examination to be admitted to practice, the Court will take into account the application, letters of recommendation and other appropriate facts. See Rules 200.

A failing applicant may obtain, for a fee of \$0.50 per page, copies of his or her answers and the score received for each answer. All requests for copies must be received by the Court within 60 days after the Court mails notification to an applicant that he or she did not pass the examination. There will be no reconsideration of the final test results after an applicant has been notified of the test results unless the applicant can demonstrate, within 90 days after the Court mails notification to an applicant that he or she did not pass the examination, that there was a clerical error in scoring. No post examination hearings or personal interviews will be provided to a failing applicant.

All examination answers will be destroyed 120 days after the Court sends notification to an applicant stating whether he or she passed, 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.

(over)

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

1996 - 15 pages (\$ 7.50)
1998 - 16 pages (\$ 8.00)
2000 - 18 pages (\$ 9.00)

If you wish to obtain copies of any or all of the examinations, you should submit a check or money order to the Administrative Office of the Court in the appropriate amount, payable to the Clerk, U.S. Tax Court. Also, if you wish to obtain a copy of the Tax Court Rules of Practice and Procedure, including any interim Rules and Amendments to the Rules, you should submit a check or money order to the Administrative Office of this Court in the amount of \$14.00, payable to the Clerk, U.S. Tax Court. The Tax Court Rules are also available at the Tax Court's official web site, www.ustaxcourt.gov.

Applications for the examination are only accepted during a specified period immediately preceding the date of the examination. An examination will be scheduled for the Fall of 2004.