TODAY Begins the TOMORROW of Your Future TAX CAREER

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TAX FACTS
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INTRODUCTION TO
TAX COURT RULE OF PRACTICE AND PROCEDURE 200

Regina Resch-Schneidewent, MBA, EA, USTCP
Elected Lead USTCP Classes Instructor
USTCP Development Team Member
(202)821-3764
Learning Objectives

Today's lesson focuses on:

- How certain case types may become applicable for U.S. Tax Court redetermination upon IRS issuance of a Notice of Deficiency, Notice of Determination, or in certain case types an IRS failure to issue a determination.
- The specified limitations in the Tax Court Rules of Practice and Procedure upon who can represent taxpayer’s before the Court.
- U.S. Tax Court Rule of Practice and Procedure Title XX Practice Before The Court; Rule 200 Admission To Practice and Periodic Registration Fee.
- U.S. Tax Court Non-Attorney Written Examination; opportunities for tax career advancement upon Admission to the U.S. Tax Court Bar.
- Resources available to obtain additional information about the U.S. Tax Court Non-Attorney Written Examination and study options available to obtain the requisite knowledge to provide competent representation before the Court and show those qualifications by means of the written exam.

After today's lesson you will have the ability to:

- Explain and Describe the provisions of federal tax law specified in U.S. Tax Court Rule of Practice and Procedure 200.
- Explain the key benefits in taxpayer advisement and tax controversy representation derived from these federal tax law provisions.
- Interpret and Understand the U.S. Tax Court limitations and requirements for case petition filing, including who can advise, sign and file a petition to the U.S. Tax Court.
- Analyze the opportunities and benefits for your tax career advancement as a USTCP Admitted To Practice Before U.S. Tax Court.
- Identify resources available to obtain additional information about the Court.
- Determine if this career advancement opportunity in federal tax law fits the direction of your intended career path in taxpayer advisement, tax controversy representation and litigation.
How Does a Taxpayer’s Tax Matters Qualify For U.S. Tax Court Review For Redetermination?

INTERNAL REVENUE SERVICE

- Examination
- Audit
- Office of Appeals
- Certain Stand Alone

INTERNAL REVENUE SERVICE ISSUANCE OF

- Notice of Deficiency
- Notice of Determination
- Failure to Issue a Determination or Ruling
**Limitations on WHO Can Represent Taxpayers Before the Court in Litigation**

**U.S. Tax Court Rules of Practice and Procedure**

**RULE 24(a) APPEARANCE**
Counsel may enter an appearance either by subscribing the petition or other initial pleading or document.

**RULE 24(a)(2) APPEARANCE IN INITIAL PLEADING**
If the petition or other paper initiating the participation of a party in a case is subscribed by counsel admitted to practice before the Court and such initial paper contains the mailing address and Tax Court bar number of counsel and other information required for entry of appearance, then that counsel shall be recognized as representing that party.

**RULE 24(a)(4) COUNSEL NOT ADMITTED TO PRACTICE**
No entry of appearance by counsel not admitted to practice before this Court will be effective until counsel shall have been admitted, but counsel may be recognized as counsel in a pending case to the extent permitted by the Court and then only where it appears that counsel can and will be promptly admitted.

For the procedure for admission to practice before the Court, see Rule 200.

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WHAT Does Signing of a Petition Pleading Mean and WHAT is the Significance?

U.S. Tax Court Rules of Practice and Procedure

RULE 33(b) SIGNING OF PLEADINGS; EFFECT OF SIGNATURE

The signature of counsel or a party constitutes a certificate by the signer that the signer has:

- Read the pleading;
- That, to the best of the signer’s knowledge, information, and belief formed after reasonable inquiry, it is well grounded in fact and is warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law;
- That it is not interposed for any improper purpose, such as to harass or to cause unnecessary delay or needless increase in the cost of litigation.

The signature of counsel also constitutes a representation by counsel that counsel is authorized to represent the party or parties on whose behalf the pleading is filed.

If a pleading is not signed, it shall be stricken, unless it is signed promptly after the omission is called to the attention of the pleader.

If a pleading is signed in violation of this Rule, the Court, upon motion or upon its own initiative, may impose upon the person who signed it, a represented party, or both, an appropriate sanction, which may include an order to pay to the other party or parties the amount of the reasonable expenses incurred because of the filing of the pleading, including reasonable counsel’s fees.

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YOU CAN DO THIS!

Prior Experience Representing Tax Controversy Cases Before the IRS for Examinations, Audits, or Before the IRS Office of Appeals IS Helpful Knowledge, But IS NOT A REQUIREMENT OF TAX COURT FOR TAKING THE NON-ATTORNEY WRITTEN EXAM!


ARE YOU READY TO
ENHANCE YOUR FEDERAL TAX LAW KNOWLEDGE &
EXPAND YOUR TAX CAREER
ZEALOUSLY REPRESENTING TAXPAYERS ACROSS THE COUNTRY IN TAX CONTROVERSY CASES BEFORE THE UNITED STATES TAX COURT?
RULE 200(a)(1) Qualifications:
An applicant for admission to practice before the Court must establish to the satisfaction of the Court that the applicant is:

- Of good moral and professional character and
- Possesses the requisite qualifications to provide competent representation before the Court.

In addition, the applicant must satisfy the other requirements of this Rule.

If the applicant fails to satisfy the requirements of this Rule, then the Court may deny such applicant admission to practice before the Court.
RULE 200(a)(3)  Non Attorney Applicants:

An applicant who is not an attorney at law must, as a condition of being admitted to practice, file with the Admissions Clerk at the address listed in this Rule, a completed application accompanied by a fee to be established by the Court. In prior years, the Application and Examination Non-Refundable Fee was $75.00.

In addition, such an applicant must, as a condition of being admitted to practice, 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.

Written examinations for applicants who are not attorneys at law will be held no less often than every 2 years.

By public announcement at least 6 months prior to the date of each examination, the Court will announce the date and the time of such examination.

The Court will notify each applicant, whose application for admission is in order, of the time and the place at which the applicant is to be present for such examination, and the applicant must present that notice to the examiner as authority for taking such examination.
RULE 200(c) Sponsorship:
An applicant for admission by examination must be sponsored by at least two persons theretofore admitted to practice before this Court, and each sponsor must send a letter of recommendation directly to the Admissions Clerk at the address listed in this Rule, where it will be treated as a confidential communication.

The sponsor shall send this letter promptly after the applicant has been notified that he or she has passed the written examination required by (a)(3) of this Rule.

The sponsor shall state fully and frankly:
✓ The extent of the sponsor’s acquaintance with the applicant,
✓ The sponsor’s opinion of the moral character and repute of the applicant, and
✓ The sponsor’s opinion of the qualifications of the applicant to practice before this Court.

The Court may, in its discretion, accept such an applicant with less than two such sponsors.
RULE 200(d) Admission:

Upon the Court’s approval of an application for admission in which an applicant has subscribed to the Oath or Affirmation and upon an applicant’s satisfaction of the other applicable requirements of this Rule, such applicant will be Admitted To Practice Before The Court and be entitled to a Certificate of Admission.
The “MYSTERY” U.S. Tax Court Non-Attorney Written Examination

PROCEDURES RELATING TO THE NON ATTORNEY EXAMINATION

These procedures apply to the examination given by the Tax Court to non attorney applicants for admission to practice:

- The non attorney examination is administered under the guidance of the Committee on Admissions, Ethics and Discipline along with other tax professionals and Court personnel as needed.
- The examination is prepared and graded by examiners, under the guidance and subject to the approval of the Tax Court.
- The non attorney examination is a written examination.
- It may include essay questions and may include short answer (e.g., multiple choice) questions.
- The purpose of the non attorney examination is to test the ability of applicants to represent parties in the preparation and trial of cases before the Tax Court. Tax Court Rule 200(a)(1).
- The examiners advise the Court whether an applicant has passed the examination.
- In order for the examiners to have concluded that an applicant has passed the examination, they must have determined that, in their judgment, an applicant has demonstrated proficiency in each of the tested subjects.

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Subjects of the 4 Hour Written Examination

The following subjects are covered by the non attorney examination. Each part must be passed by an achieved grade of 70% in each of the tested subjects areas:

Part I  Tax Court Rules of Practice and Procedure (25%)  60 Minutes

Part II  Substantive Tax Law; Federal Taxation (40%)  96 Minutes
  - Income taxation
  - Taxation of estates and gifts
  - Tax procedures and legal analysis
  - The structure and history of the Internal Revenue Code, as amended, and the general subject of the revenue laws and the interpretation placed thereon by the Court in leading cases and
  - The constitutional and general substantive law applicable to Tax Court cases

Part III  Federal Rules of Evidence (25%)  60 Minutes

Part IV  Legal ethics, including the ABA Model Rules of Professional Conduct (10%)  24 Minutes

Reexamination

A non attorney applicant can sit for the exam any number of times.
The U.S. Tax Court website is loaded with a substantial amount of useful information and resources:

- Daily Review Tax Court Opinion, Memorandum and Summary Opinions Released By The Court Monday through Friday at 3:30 PM EST. Click on the Today’s Opinions tab.
- Review Prior Tax Court Case Opinions; Search By Date Range, Case Name Keyword, Judge, Opinion Type, or Text Search. Click on the Opinions Search tab.
- Review Daily Released or Prior Tax Court Designated Orders; Search By Date Range, Case Name Keyword, Judge, or Text Search. Click on the Orders tab.
- Learn more about the tax case history of an Opinion, Memorandum, Summary Opinion, or Designated Order! Search the case Docket By Docket Number, Individual or Corporate Name. Click on the Docket Inquiry tab.
- Review Released Important Information, Tax Court Disciplinary Matters, and much more. Click on the Press Release tab.
- Electronically access the Tax Court Rules of Practice and Procedure or Download a Free .PDF Copy of the Tax Court Rules of Practice and Procedure. Click on the Rules tab, then click on download.
- Learn more about Court procedures LIVE, visit U.S. Tax Court Trials in your geographic area! From the U.S. Tax Court home page, scroll down and review the Session Schedules section featuring Trial Sessions Calendars by Season.
- Explore the History of U.S. Tax Court! From the U.S. Tax Court home page, scroll down and click to review The United States Tax Court A Historical Analysis (Second Edition).
- Venture through other areas of the U.S. Tax Court to learn more About the Court, Procedures of the Court, Taxpayer Clinics, Calendar Call Programs and much more.
- Contact the U.S. Tax Court Admissions Section (202)521-4629 for questions relating to the Admissions Examination, Information for Attorneys, or Information for Non Attorneys.
- Contact the U.S. Tax Court Clerk of the Court (202) 521-0700 to order correct copies of prior years examinations questions. Orders and payments may also be submitted online www.Pay.gov

Do you have other questions? We’re happy to assist you!
Contact the Tax Facts USTCP Development Team
USTCP@TaxCourtExamClasses.com
(202)821-3764

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EXPLORE U.S. Tax Court Exam Study Programs and Study Materials Options

- Online Instructor Led Classes Education Programs
- Self Study Education Materials
- Group Seminar Study Programs
- Telephonic Instructor Led Classes Education Programs

PLAN Your Future Career Advancement Considering All Options Available

- What are your intended career path advancement goals?
- Is tax controversy representation and litigation before U.S. Tax Court a service addition to your existing or future tax or accounting firm?
- What is your education study financial budget, including costs of travels (if applicable)?
- What is your personal best learning method?
- Do you have the ability and endurance to dedicate the time necessary to diligent studies?

DECIDE MAKE THE DECISION TO MAKE IT HAPPEN

- Enhance Your Taxation Education and Expand Your Taxation Career

U.S. TAX COURT NON ATTORNEY WRITTEN EXAMINATION