

4-30-08

**PRESS RELEASE**

Chief Judge John O. Colvin of the United States Tax Court announced that the written examination for admission to practice for applicants other than attorneys at law will be held at 12:15 p.m. on Thursday, November 13, 2008, at the United States Tax Court Building, 400 Second Street, N.W., Washington, D.C. 20217. This announcement is the notice required by Tax Court Rule 200(a)(3).

The Chief Judge further announced that the examination will consist of the following subjects and that those subjects shall be accorded the percentage weight indicated in parenthesis:

- A. Tax Court Rules of Practice and Procedure (25%);
- B. Federal taxation (40%);
- C. Federal Rules of Evidence (25%);
- D. Legal ethics, including the ABA Model Rules of Professional Conduct (10%).

Applicants may obtain copies of the most recent examinations from the Tax Court for a fee of \$.50 per page, payable to the Clerk, U.S. Tax Court. The Tax Court Rules of Practice and Procedure are available for \$22.00 per copy from the Intake Section, Office of the Clerk of the Court, United States Tax Court at 400 Second Street, N.W., Room 134, Washington, D.C. 20217. The check or money order should be made payable to the Clerk, U.S. Tax Court. The Tax Court Rules are also available on the Tax Court's official web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

Applications and further information may be obtained from the Tax Court by writing to the Admissions Clerk, United States Tax Court, 400 Second Street, N.W., Room 111, Washington, D.C. 20217 or from the Tax Court's web site. The Court will begin accepting applications on June 1, 2008, and all applications must be received properly completed no later than October 1, 2008. Applications and other requests may be submitted by a private courier service.

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 provide competent representation before the Court. The examination will be held no less often than every two years. The Court announced that the next examination will be held on Thursday, November 13, 2008, at the United States Tax Court Building, 400 Second Street, N.W., Washington, D.C. 20217.

The examination is designed to test the applicant's knowledge of (1) the Tax Court Rules of Practice and Procedure, (2) Federal taxation, (3) the Federal Rules of Evidence, 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 Rule 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:

2002 - 17 pages (\$8.50)  
2004 - 16 pages (\$8.00)  
2006 - 16 pages (\$8.00)

If you wish to obtain copies of any or all of the examinations, you should submit a check or money order in the appropriate amount, payable to the Clerk, U.S. Tax Court, to the Intake Section of the Office of the Clerk of the Court. Also, if you wish to obtain a copy of the Tax Court Rules of Practice and Procedure, including any Amendments to the Rules, you should submit a check or money order in the amount of \$22.00, payable to the Clerk, U.S. Tax Court, to the Intake Section of the Office of the Clerk of the Court. The address of the Intake Section of the Office of the Clerk of the Court is Intake Section, Office of the Clerk of the Court, United States Tax Court, 400 Second Street, N.W., Room 134, Washington, D.C. 20217. The Tax Court Rules are also available at the Tax Court's official web site, [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

Applications for the November 13, 2008 examination are only accepted from June 1, 2008 to October 1, 2008, and must be received properly completed no later than October 1, 2008. A **NON-REFUNDABLE** \$75.00 examination fee shall be due with the application. A \$25.00 admission fee and \$10.00 periodic registration fee shall be due upon notification by the Court that the applicant has passed the written examination and has satisfied all of the other requirements for admission to practice before the Court. Applications and other requests may be submitted by a private courier service. Applications should be submitted to Admissions Clerk, United States Tax Court, 400 Second Street, N.W., Room 111, Washington, D.C. 20217.

UNITED STATES TAX COURT

APPLICATION FOR ADMISSION TO PRACTICE FOR NON-ATTORNEYS

I, \_\_\_\_\_, hereby apply for admission to practice before the United States Tax Court and Submit the following:

1. I was born at \_\_\_\_\_, on \_\_\_\_\_  
(City and State)

2. I reside at \_\_\_\_\_, \_\_\_\_\_  
(Number—Street) (City)

\_\_\_\_\_, \_\_\_\_\_  
(County) (State, ZIP Code Number)

3. My office address is \_\_\_\_\_, \_\_\_\_\_  
(Number—Street) (City)

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_  
(County) (State, ZIP Code Number) (Firm Name)

4. My education has been as follows:

(a) Highest grade completed in elementary or high school \_\_\_\_\_

If graduated, give date \_\_\_\_\_

(b) College or university degrees held \_\_\_\_\_

Give name of school and year degree was received \_\_\_\_\_

\_\_\_\_\_

(c) Other schools attended, or special training received \_\_\_\_\_

\_\_\_\_\_

Give dates and certificates received \_\_\_\_\_

5. I was issued a certificate and authorized to practice as a \_\_\_\_\_ by  
(Name of Profession)

the \_\_\_\_\_ of the State of \_\_\_\_\_  
(Name of Board or Commission)

on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ Certificate No. \_\_\_\_\_

6. My specific training and experience which would tend to qualify me to provide competent representation before the Court include:

7. My Certificate No. \_\_\_\_\_, referred to in Item 5, above \_\_\_\_\_ been revoked. I  
(has)(has not)

\_\_\_\_\_ been suspended from practice; further, there \_\_\_\_\_ now pending against me an action  
(have)(have not) (is)(is not)

of the type described. (If statement is affirmative, attach a full statement of facts.)

8. I \_\_\_\_\_  
(have)(have not) been denied admission to or suspended or disbarred from practice before a court of a State, Territory or District of the United States, or any United States Court, Department or Agency; further, there \_\_\_\_\_  
(is)(is not) now pending against me an action of the type described. (If statement is affirmative, attach a full statement of facts.)

9. I \_\_\_\_\_  
(have)(have not) had an action of a disciplinary nature taken against me for wrongful act or misconduct as a member of the bar; further, there \_\_\_\_\_  
(is)(is not) now pending against me an action of the type described. (If statement is affirmative, attach a full statement of facts.)

10. I \_\_\_\_\_  
(have) (have not) been convicted of a violation of a Federal tax law or of an indictable crime; further, there \_\_\_\_\_  
(is) (is not) now pending against me any such criminal action. (If statement is affirmative, attach a full statement of facts.)

11. I submit the following names and addresses of two persons admitted to practice before the Tax Court to whom I am well known. (A letter must be sent directly to the Court from each of these two persons promptly after the applicant has been notified he or she has passed the written examination, setting forth fully and frankly the extent of his or her acquaintance with the applicant, his or her opinion of the moral character and repute of the applicant, and his or her opinion of the qualifications of the applicant to practice before the Court. The Court will treat such letter as a confidential communication.)

_____	_____
(Name)	(Address)
_____	_____
(Name)	(Address)

\_\_\_\_\_, being first duly sworn, says that he or she is the person named in the foregoing application for admission to practice before the United States Tax Court and the statement of facts therein contained is true.

\_\_\_\_\_  
(Signature of Applicant)

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
in the city of \_\_\_\_\_,

[IMPRESS SEAL HERE]

\_\_\_\_\_  
(Signature of Notary Public)

\_\_\_\_\_  
(Title)