

CONGRESSIONAL BUDGET JUSTIFICATION

FISCAL YEAR 2025



Submitted March 4, 2024



STATEMENT OF CHIEF JUDGE KATHLEEN KERRIGAN
Committees on Appropriations
Subcommittees on Financial Services and General Government
United States House of Representatives and United States Senate

Madam Chair, Madam Chairwoman, Madam Vice Chair, Mr. Chair, Mr. Chairman, Ranking Members, and Members of the Committees:

Thank you for the opportunity to present the United States Tax Court's Fiscal Year 2025 Congressional Budget Justification. The United States Tax Court is established under Article I of the United States Constitution as the primary judicial forum in which taxpayers may, without first paying the tax, dispute a deficiency determined by the Internal Revenue Service.

The Court's Fiscal Year 2025 budget request is \$65,000,000, an 8 percent increase from the Fiscal Year 2024 planned of \$60,000,000. The Court's budget request provides details for total obligations, reduced by anticipated offsetting fee fund collections. Fiscal Year 2025 total obligations of \$72,685,000 reflect an increase of \$4.1 million, or 6 percent, from Fiscal Year 2024 planned total obligations of \$68,500,000. In Fiscal Year 2025, the Court anticipates using \$1.9 million from accumulated offsetting fee fund collections, \$800,000 from the Judges Survivors Annuity Fund, and \$5 million from the Inflation Reduction Act funding.

The increase from the Fiscal Year 2024 requested appropriation is primarily attributable to judicial and staff salaries and benefits. The Court's request anticipates that all six judicial vacancies are filled and staff positions for those judges are filled. The request also reflects the 5.2 percent base pay and locality pay increases for calendar year 2024, and a projected 2 percent base pay increase for calendar year 2025.

The Court anticipates using the funding included in Public Law 117-169, commonly known as the Inflation Reduction Act (IRA), to respond efficiently and effectively to an anticipated rise in complex cases resulting from increased IRS audit and enforcement activity as a result of the IRA. The Court is concerned about congressional attempts to reduce the Court's annual appropriation below the funding level required to pay necessary expenses for normal operations. Forcing the Court to use IRA funds, a temporary and finite source of funds, to cover shortfalls in annual appropriations puts the Court's mission in jeopardy. Annual appropriations that assume the Court will use IRA funds to supplement appropriations no longer reflect the actual operational expenses of the Court.

In 2024 the Court observes two significant milestones. Founded as the Board of Tax Appeals in 1924, the Court will celebrate 100 years as an institution. The Court will celebrate 50 years of occupying the Washington, DC courthouse, completed in 1974, which has the distinction of being listed on the National Register of Historic Places and is identified by the General Services Administration as one of the most successful and sophisticated examples of Modernism in both the District of Columbia and the federal government's inventory.

Thank you for your continued support of the United States Tax Court.

Kathleen Kerrigan

Kathleen Kerrigan, Chief Judge

March 4, 2024

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Overview of the Court

Mission

The mission of the United States Tax Court is to provide a national forum for the expeditious resolution of disputes between taxpayers and the Internal Revenue Service; for careful consideration of the merits of each case; and to ensure a uniform interpretation of the Internal Revenue Code. The Court is committed to providing taxpayers, most of whom are self-represented, with a reasonable opportunity to appear before the Court, with as little inconvenience and expense as is practicable. The Court is also committed to providing an accessible judicial forum with simplified procedures for disputes involving \$50,000 or less.

Historical Overview

In the Revenue Act of 1924, Congress established the Board of Tax Appeals (Board) as an independent agency in the Executive Branch to permit taxpayers to challenge determinations made by the Internal Revenue Service (IRS) of their tax liabilities before payment.¹ In 1942, Congress changed the name of the Board to the “Tax Court of the United States,” but the Tax Court of the United States remained an independent agency in the Executive Branch.² In the Tax Reform Act of 1969, Congress reconstituted the Tax Court of the United States as the United States Tax Court (Tax Court or Court);³ repealed the statutory designation of the Tax Court as an Executive Branch agency; and included in the legislative history that the Court, unlike its quasi-judicial predecessors, would not be within the Executive Branch.⁴ Section 7441 of Title 26 of the United States Code provides that:

There is hereby established, under article I of the Constitution of the United States, a court of record to be known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of the Tax Court. The Tax Court is not an agency of, and shall be independent of, the executive branch of the Government.

The Tax Court is a court of law with nationwide jurisdiction exercising judicial power independent of the Executive and Legislative Branches.⁵ The Tax Court is one of the courts in which taxpayers can bring suit to contest IRS determinations, and it is the primary court in which taxpayers can do so without prepaying any portion of the disputed taxes.⁶

¹ Revenue Act of 1924, ch. 234, § 900(a), (k), 43 Stat. 253, 336, 338. Before 1924 taxpayers who wished to contest a determination made by the Bureau of Internal Revenue (now the IRS) were required to pay the tax assessed and then file suit against the Federal Government for a refund. *See Flora v. United States*, 362 U.S. 145, 151–152 (1960).

² Revenue Act of 1942, ch. 619, § 504(a), 56 Stat. 798, 957.

³ Pub. L. No. 91-172, 83 Stat. 730.

⁴ S. Rept. No. 91-552, at 302-303, 1969-3 C.B. at 614-615. *See* H.R. Conf. Rept. No. 91-782 (1969), 1969-3 C.B. 644, 645 (The conference substitute . . . follows the Senate amendment.).

⁵ *Freytag v. Commissioner*, 501 U.S. 868, 890-891 (1991).

⁶ The other federal courts with jurisdiction over tax disputes are the United States Court of Federal Claims, United States district courts, and United States bankruptcy courts.

Budget Request

The Court's Fiscal Year (FY) 2025 budget request is \$65,000,000, an 8 percent increase from the FY 2024 planned appropriation amount of \$60,000,000. The Court's budget request provides details for total obligations, reduced by anticipated offsetting fee fund collections. The FY 2025 total obligations of \$72,685,000 reflect an increase of \$4.1 million, or 6 percent from FY 2024 planned total obligations of \$68,500,000. In Fiscal Year 2025, the Court anticipates using \$1.9 million from accumulated offsetting fee fund collections, \$800,000 from the Judges Survivors Annuity Fund, and \$5 million from the Inflation Reduction Act funding.

No-Year Appropriation Authority

The Court's FY 2025 request includes no-year appropriation authority of \$1,000,000 to facilitate more effective and efficient planning, budgeting, and use of funds. The Court uses no-year funding for services related to the electronic filing and case management system that permit work to continue efficiently through the periods of appropriation lapses and continuing resolutions. The no-year authority permits the Court to undertake multi-year modernization, security, and leased space initiatives.

NO-YEAR APPROPRIATION AUTHORITY

	FY 2023 ENACTED	FY 2024 PLANNED	FY 2025 PROJECTED
BEGINNING BALANCE	\$20,786	\$-0-	\$-0-
Appropriation Authority	1,000,000	1,000,000	1,000,000
De-obligation From Prior Year	-0-	-0-	-0-
Funds Used From Prior Year Carry Forward	(20,786)	-0-	-0-
Funds Used From Current Year Appropriation	(1,000,000)	(1,000,000)	(1,000,000)
ENDING BALANCE	\$-0-	\$-0-	\$-0-

Proposed Appropriation Language

SALARIES AND EXPENSES

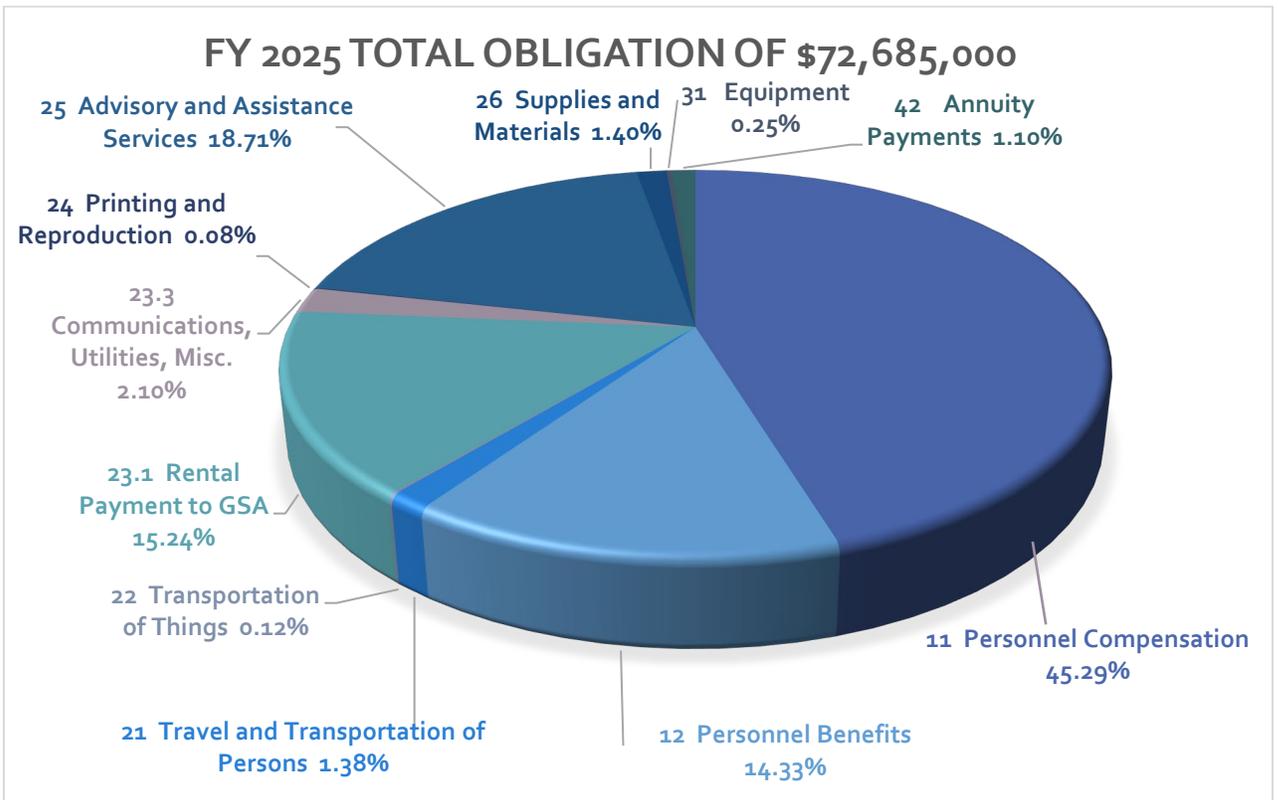
For necessary expenses, including contract reporting and other services as authorized by 5 U.S.C. sec. 3109, and not to exceed \$3,000 for official reception and representation expenses, [\$57,300,000] \$65,000,000, of which \$1,000,000 shall remain available until expended: *Provided*, That travel expenses of the judges shall be paid upon the written certificate of the judge.

Budget Request Tables

RESOURCE REQUIREMENTS

	FY 2023 ENACTED	FY 2024 PLANNED	FY 2025 REQUEST
TOTAL OBLIGATIONS	\$ 58,939,197	\$ 68,500,000	\$ 72,685,000
Offsetting Fee Collections Fund Used	-0-	(4,665,000)	(1,885,000)
Practice Fee Fund Used	-0-	-0-	-0-
Judges Survivors Annuity Fund Used	(785,310)	(835,000)	(800,000)
No-Year Funding From Prior Year Used	(20,786)	-0-	-0-
No-Year Funding From Current Year Carried Forward	-0-	-0-	-0-
Unobligated, Expired Funds	166,899	-0-	-0-
Use of 50% of Lapsed Funds	-0-	-0-	-0-
Use of Inflation Reduction Act Funding	(1,000,000)	(3,000,000)	(5,000,000)
AVAILABLE APPROPRIATION	\$57,300,000	\$60,000,000	\$65,000,000

ALLOCATION OF TOTAL OBLIGATION



PROGRAM SUMMARY BY OBJECT CLASSIFICATION

(Dollars in Thousands)

23-0100-0-1-752	FY 2023 ENACTED	FY 2024 PLANNED	FY 2025 REQUEST
DIRECT OBLIGATIONS			
11 Personnel Compensation	\$27,428	\$31,636	\$32,919
12 Personnel Benefits	8,198	9,748	10,418
13 Voluntary Separation Incentive Payments	-0-	-0-	-0-
21 Travel and Transportation of Persons	680	960	1,000
22 Transportation of Things	62	75	85
23.1 Rental Payment to GSA	10,889	10,933	11,080
23.3 Communications, Utilities, and Miscellaneous	570	394	1,527
24 Printing and Reproduction	49	50	59
25.1 Advisory and Assistance Services	2,416	4,049	2,724
25.2 Other Services Non-Federal	244	454	479
25.3 Other Goods and Services from Federal Sources	4,334	4,674	6,935
25.4 Repairs and Maintenance	66	10	120
25.7 Operations and Maintenance Equipment, Software	1,874	3,058	3,342
26 Supplies and Materials	1,150	1,141	1,015
31 Equipment	194	483	182
42 Annuity Payments	785	835	800
99.9 TOTAL NEW OBLIGATIONS	\$58,939	\$68,500	\$72,685
Offsetting Fee Collections Fund Used	-0-	(4,665)	(1,885)
Practice Fee Fund Used	-0-	-0-	-0-
Judges Survivors Annuity Fund Used	(785)	(835)	(800)
No-Year Funding From Prior Year Used	(21)	-0-	-0-
No-Year Funding From Current Year Carried Forward	-0-	-0-	-0-
Unobligated, Expired Funds	167	-0-	-0-
Use of 50% of Lapsed Funds	-0-	-0-	-0-
Use of Inflation Reduction Act Funding	(1,000)	(3,000)	(5,000)
APPROPRIATION REQUEST	\$57,300	\$60,000	\$65,000

FISCAL YEAR 2025 BUDGET HIGHLIGHTS: CHANGES TO BASE

FY 2024 APPROPRIATION PLANNED	\$60,000,000
Offsetting Fee Collections Fund Used	4,665,000
Judges Survivors Annuity Fund Used	835,000
Inflation Reduction Act Funding Used	3,000,000
FY 2024 TOTAL OBLIGATIONS	\$68,500,000
PERSONNEL COMPENSATION AND PERSONNEL BENEFITS (Obj. Cl. 11 and 12)	
Judicial Officers Salaries	221,127
Judicial Officers Benefits	44,225
Judges Survivors Annuity Fund	-0-
Staff Salaries	1,061,989
Staff Benefits	533,673
Transit Subsidy	92,526
VOLUNTARY SEPARATION INCENTIVE PAYMENTS (Obj. Cl. 13)	-0-
TRAVEL AND TRANSPORTATION OF PERSONS (Obj. Cl. 21)	40,000
TRANSPORTATION OF THINGS (Obj. Cl. 22)	10,000
RENTS, COMMUNICATIONS, AND UTILITIES (Obj. Cl. 23)	
Rental Payments to General Services Administration	147,112
Communications, Utilities, and Miscellaneous	1,133,200
PRINTING AND REPRODUCTION (Obj. Cl. 24)	9,000
OTHER CONTRACTUAL SERVICES (Obj. Cl. 25)	
Advisory and Assistance Services	(1,324,850)
Other Services Non-Federal	25,000
Other Goods and Services from Federal Sources	2,260,624
Repairs and Maintenance	110,000
Operations and Maintenance Equipment and Software	284,000
SUPPLIES AND MATERIALS (Obj. Cl. 26)	(126,200)
EQUIPMENT (Obj. Cl. 31)	(301,427)
ANNUITY PAYMENTS (Obj. Cl. 42)	(35,000)
FY 2025 TOTAL OBLIGATIONS	\$72,685,000
Offsetting Fee Collections Fund Used	(1,885,000)
Judges Survivors Annuity Fund Used	(800,000)
Inflation Reduction Act Funding Used	(5,000,000)
FY 2025 APPROPRIATION REQUEST	\$65,000,000

STAFFING LEVELS – FULL-TIME EQUIVALENTS

23-0100-0-1-752	FY 2023 ACTUAL	FY 2024 PLANNED	FY 2025 PROJECTED
Judges (active and senior presidentially appointed)	35	40	40
Special Trial Judges	5	6	6
Employees	163	170	179
TOTAL FULL-TIME EQUIVALENTS	203	216	225

Budget Adjustments and Explanation

(For the Budget Adjustments and Explanation section, amounts are rounded.)

Personnel Compensation and Personnel Benefits (Object Classifications 11 and 12)

The Court's FY 2025 budget request includes \$32.9 million for salaries and \$10.4 million for benefits, an increase of \$1.3 million and \$670,000, respectively, from FY 2024 planned.

Judicial Officers

The Court's FY 2025 budget request includes \$11.3 million for salaries and \$2.3 million for general benefits for judicial officers, an increase of \$1.3 million and \$670,000, respectively, from FY 2024 planned.

The Tax Court is composed of 19 judges who are appointed to 15-year terms by the President, with the advice and consent of the Senate.⁷ Tax Court judges are paid at the same rate and in the same installments as judges of the district courts of the United States. A judge who is eligible to retire and who elects to receive retired pay is subject to recall by the Chief Judge to serve as a senior judge. The period a senior judge can be called upon to perform judicial duties cannot, however, in the aggregate, exceed 90 calendar days in any one calendar year without that judge's consent. Generally, senior judges receive pay at the same rate as the 19 appointed active Tax Court judges. Special trial judges, who are appointed by the Chief Judge, are paid at a rate equal to 90 percent of the rate for the 19 appointed active Tax Court judges.⁸

The Court's FY 2025 budget request includes a total of 40 presidentially appointed judges (a full complement of the statutory 19 presidentially appointed judges, 12 senior judges on recall, 2 senior judges subject to recall, and 7 retired judges) and 6 special trial judges, reflecting no change in the total number of judges and special trial judges from the Court's FY 2024 planned. The Court is obligated to pay the salaries and benefits of the presidentially appointed judges and senior judges, which comprises 32% of the total salaries and benefits and 19% of total obligations requested for FY 2025.

As of the date of submission, the Tax Court has 6 judicial vacancies (one of which has been vacant for 6 years). The President has submitted nominations for three of the six vacancies. The Court's next 2 vacancies are expected in FY 2027 as a result of the ending of the statutory 15-year term. The Court's FY 2025 request anticipates that all 6 judicial vacancies are filled in FY 2024.

Judicial Retirement System

The Court's FY 2025 budget request for general benefits includes expenditures for the judicial retirement system for the presidentially appointed judges and special trial judges. In FY 2023, Congress authorized a judicial retirement system for special trial judges.⁹ Prior to enactment, special trial judges were the only federal judicial officers who did not have the option to participate in a judicial retirement system.

⁷ 26 U.S.C. § 7443. See [List of Judges](#) below.

⁸ 26 U.S.C. § 7443A(d).

⁹ Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Division T— SECURE 2.0 Act of 2022, Title VII, Tax Court Retirement Provisions, § 702 (authorizing new § 7447A, Retirement for Special Trial Judges).

Tax Court Judges Survivors Annuity Fund

The Court's FY 2025 budget request includes \$300,000, based on annual actuarial assessments, for the FY 2025 contribution to the Tax Court judges survivors annuity fund (JSAF), reflecting no change from the FY 2024 planned. The actual contribution in FY 2023 to JSAF was approximately \$311,000.

Congress established the JSAF to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges.¹⁰ Participating judges pay 3.5 percent of their salaries or retired pay into the fund. Additional payments to offset JSAF unfunded liabilities are provided from the Court's annual appropriation. At the time of this submission, there are 23 judges participating in JSAF.

Court Personnel

The Court's FY 2025 budget request includes \$21.6 million for staff salaries and \$7.7 million for general benefits, increases of \$1 million and \$534,000, respectively, from FY 2024 planned. The increases are primarily attributable to presidentially appointed judges' staff (one chambers administrator and two law clerks for each new judge) being employed for the full year and hiring case services staff.

The Court anticipates hiring staff for the new presidentially appointed judges in mid-FY 2024. With Chief Judge approval, some senior judges who are presiding over cases that require lengthy special trial sessions have an additional law clerk to assist the judge. In FY 2024, the Court anticipates hiring staff in human resources and information technology and a deputy clerk. The Court's FY 2025 request also reflects the 5.2 percent base pay and locality pay increases effective in calendar year 2024 and a projected 2 percent base pay increase for calendar year 2025.

Transit Subsidy

The Court's FY 2025 budget request includes \$118,000 for commuting assistance transit benefits to Court employees as authorized by law, an increase of \$93,000 from FY 2024 planned based on anticipated rate increases and greater in-person employee engagement.

Voluntary Separation Incentive Payments (Object Classification 13)

In FY 2022, the Court's expenditures included \$119,000 in voluntary separation incentive payments. The Court's FY 2025 budget request does not anticipate any voluntary separation incentive payments, reflecting no change from FY 2024 planned.

Travel and Transportation of Persons and Transportation of Things (Object Classifications 21 and 22)

The Court's FY 2025 budget request includes \$1,000,000 for travel and transportation of persons, an increase of \$40,000 from FY 2024 planned, and \$85,000 for transportation of things, an increase of \$10,000 from FY 2024 planned.

By statute, the times and places of Tax Court sessions must provide taxpayers an opportunity to appear before the Court with as little inconvenience and expense as is practicable.¹¹ The Court fulfills this

¹⁰ See [Annuity Payments \(Object Classification 42\)](#) below.

¹¹ 26 U.S.C. § 7446.

mandate through a combination of in-person and remote proceedings for the 74 designated cities where the Court conducts trials. The default is in-person proceedings, which require travel by judges, accompanied by trial clerks and equipment. During FY 2024, the Court anticipates conducting approximately 175 weeks of regularly scheduled trial sessions and 60 special trial sessions for cases requiring lengthy trials. During FY 2025, the Court anticipates conducting approximately 160 weeks of regularly scheduled trial sessions and 50 special trial sessions for cases requiring lengthy trials.

Rents, Communications, and Utilities (Object Classification 23)

The Court's FY 2025 budget request includes \$12.6 million for rents, communications, and utilities, an increase of \$1,280,000 from FY 2024 planned.

Rental Payments to General Services Administration (23.1)

The Court's FY 2025 budget request includes \$11.1 million to the General Services Administration (GSA) for rent, an increase of \$150,000 from FY 2024 planned.¹²

The petitioner, at the time of filing the petition, requests the preferred place of trial from 74 designated trial cities.¹³ The Tax Court currently leases space in 36 cities, including the Washington, DC courthouse. GSA determines the rents the Court must pay for courtroom and chambers space without negotiation. In the 38 designated trial cities where the Court does not lease space, it borrows space from other federal courts. Remote trials and hearings are an alternative when borrowed space is unavailable.

In FY 2022, the Court entered an agreement with GSA to reduce and update the leased space in New York City. By going to one courtroom from two courtrooms, the Court is reducing the New York City leased usable square feet by approximately 55 percent. The Court anticipates \$265,000 in annual rent savings resulting from this new agreement.

In FY 2017, GSA funded a water intrusion study of the Washington, DC courthouse that identified multiple structural deficiencies. Subsequently, GSA funded a project to replace the water membrane under the courthouse's monumental stairs and replace the guardrails on the stairs and all exterior spaces on the first level. In early FY 2024, GSA inspected and approved the contractor's work to finalize this project.

On February 26, 2024, the Court's physical library space was closed to all personnel until further notice. The closure was necessary because, in addition to the fact that the original wooden library shelves have deteriorated to the point of collapsing without warning, recently a piece of the library's concrete ceiling fell. The library is located under the monumental stairs, which were part of the water intrusion repair work. GSA structural engineers investigated the cause of the concrete ceiling breaking apart. Although the damage is not structural in nature, repairs will need to be made to prevent other pieces of the concrete ceiling from falling. Furthermore, now that the water intrusion project is completed and as reported in previous budget submissions, the Court will proceed with the Library redesign, which will provide much-needed space for meetings and training.

¹² See [Designated Trial Session Cities](#).

¹³ Taxpayers who file a petition are referred to as petitioners.

Communications, Utilities, and Miscellaneous Charges (23.3)

The Court's FY 2025 budget request includes \$1.5 million for communications, utilities, and miscellaneous charges, reflecting an increase of \$1.13 million from FY 2024 planned. Court operations require reliable and redundant network access services at the Washington, DC courthouse, at the cities where trials and hearings are held, and for judges and staff to telework.

Printing and Reproduction (Object Classification 24)

The Court's FY 2025 budget request includes \$59,000 for printing and reproduction costs, reflecting an increase of \$9,000 from FY 2024 planned. The increase is primarily based on anticipated increased scanning services costs. The Government Publishing Office and commercial vendors provide printing of Tax Court Reports, Tax Court Rules of Practice and Procedure, forms, and documents. The Court now conducts a significant volume of printing and scanning work through contractor equipment and services, instead of replacing outdated printing and scanning equipment, to achieve cost savings and workflow efficiencies.

Other Contractual Services (Object Classification 25)

The Court's FY 2025 budget request includes \$13.6 million for other contractual services, including security and technology services, reflecting an increase of \$1.35 million from FY 2024 planned.

Advisory and Assistance Services (25.1)

The Court's FY 2025 budget request includes \$2.72 million for advisory and assistance services, reflecting a decrease of \$1.32 million from FY 2024 planned. These services include professional services to support technology demands, including cybersecurity vigilance. See [Information Technology Initiatives](#) below. These services also include expenditures such as loose-leaf filing services, scanning services, shredding services, and the annual Judges Survivors Annuity Fund actuarial report.

Other Services Non-Federal (25.2)

The Court's FY 2025 budget request includes \$479,000 for other services from non-federal sources, reflecting an increase of \$25,000 from FY 2024 planned. Non-federal sources provide court reporting and interpreter services.

Other Goods and Services from Federal Sources (25.3)

The Court's FY 2025 budget request includes \$6.94 million for other goods and services from federal sources, reflecting an increase of \$2.26 million from FY 2024 planned. These services include judicial and court security (United States Marshals Service, Federal Protective Service, Administrative Office of the U.S. Courts); payroll services (Department of Interior, Interior Business Center); financial management, procurement, and travel services (Department of Treasury, Bureau of the Fiscal Services, Administrative Resource Center); HSPD-12/PIV credentialing (GSA); and personnel background checks (Defense Counterintelligence and Security Agency).

Judicial and Court Security

The Court's FY 2025 budget request includes \$4 million for security services that are provided by the United States Marshals Service (USMS) and the Department of Homeland Security's Federal Protective Service (FPS). The Court is obligated to pay FPS for security services in federal buildings where the Court leases space around the country.

The Court became a protectee of the USMS in 2008 and is obligated by law to reimburse the USMS for security services. The requested amount provides reimbursement to the USMS for the salaries and benefits of a judicial security inspector assigned to the Tax Court and a management program analyst. The request also includes the salaries and benefits for security officers assigned to provide security coverage at the Washington, DC courthouse and at all in-person trials and hearings.

The Daniel Aderl Judicial Security and Privacy Act of 2022 (Aderl Act)¹⁴ included Tax Court judges and authorized enhanced security procedures and increased availability of tools to protect federal judges and their families. There is a rather significant budget impact to the Court to implement the Aderl Act. To implement the first phase, the Administrative Office of the U.S. Courts (AO) has agreed that in FY 2024 the Court may enter an agreement for the AO's Judiciary Security Division, Threat Management Branch, to provide Tax Court judges with certain security services available under the Aderl Act with an anticipated cost of \$500,000.

Repairs and Maintenance (25.4)

The Court's FY 2025 budget request includes \$120,000 for the use of private contractor services (e.g., internal and perimeter security services) for courthouse operations and maintenance, reflecting an increase of \$110,000 from FY 2024 planned.

Operations and Maintenance Equipment and Software (25.7)

The Court's FY 2025 budget request includes \$3.3 million for maintenance of the Court's electronic filing and case management system known as DAWSON (Docket Access Within a Secure Online Network),¹⁵ and the maintenance agreements for library equipment and certain case services equipment, reflecting an increase of \$284,000 from FY 2024 planned.

Supplies and Materials (Object Classification 26)

The Court's FY 2025 budget request includes \$1 million for supplies and materials, a decrease of \$126,000 from FY 2024 planned. The Court's FY 2025 request anticipates \$3,000 in reception and representation expenses associated with official receptions and similar functions that the Court hosts for the purpose of outreach and furtherance of the administration of justice.

¹⁴ James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, Title LIX, Other Matters, Subtitle D, Judicial Security and Privacy, Daniel Aderl Judicial Security and Privacy Act of 2022, §§ 5931-5939 (Dec. 23, 2022).

¹⁵ The Court's case management system, DAWSON, is named after the late Howard A. Dawson, Jr., a former Chief Judge and the longest serving judge of the Court (1962-2016).

Equipment (Object Classification 31)

The Court's FY 2025 budget request includes \$182,000 for technology equipment, office furniture, furnishings, and other equipment, a decrease of \$301,000 from FY 2024 planned.

The Court continues to maintain equipment such as laptops, monitors, scanners, and printers that require cyclical replacement.

The FY 2025 budget request anticipates \$20,000 for chambers suite furniture and furnishings for one of the new judges (i.e., new judge for Division 3). A chambers suite includes: (1) the judge's private office; (2) law clerk office(s); (3) judicial assistant(s) workstation(s); (4) reference or conference room; and (5) other associated spaces used by the judge and support staff.

Annuity Payments (Object Classification 42)

The Court's FY 2025 budget request anticipates \$800,000 in annuity payments, reflecting a decrease of \$35,000 from FY 2024 planned. Congress established the JSAF to provide survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges.¹⁶

The decrease for FY 2025 reflects a decrease of 2 surviving spouses receiving annuity payments. At the time of this submission, there are 5 surviving spouses and no dependent children receiving survivorship annuity payments.

Information Technology Initiatives

The Court continues to expand the development and delivery of modern digital services with an overarching emphasis on cybersecurity. As emerging technologies such as generative artificial intelligence become more pervasive in the practice of law, the Court will be required to consider the technological benefits while preserving integrity and trust.

The U.S. Department of Justice (DOJ) is designated by the U.S. Office of Management and Budget as a federal shared service provider for Security Operations Center (SOC) services. DOJ cybersecurity services feature industry-leading technology with cybersecurity professionals, providing an unmatched capability to integrate advanced threat intelligence from across the federal government. In FY 2023, the Court completed a discovery project through DOJ as the first phase of DOJ providing SOC services, commencing in FY 2024 under an interagency agreement. The Court expects to benefit from DOJ's end-to-end SOC capabilities that adhere to the Department of Homeland Security's Cybersecurity and Infrastructure Security Agency guidelines for SOC shared service providers.

In FY 2023, the Administrative Office of the U.S. Courts established the Judiciary IT Services (JITS) Multiple Award Blanket Purchase Agreement (BPA) with a period of performance of March 1, 2023, to August 5, 2027. The AO has agreed to issue a Memorandum of Understanding that will permit the Tax Court to become a participant in the JITS BPA, which is anticipated in FY 2024. This will facilitate a streamlined procurement process for IT services. The JITS BPA was established with the intent to satisfy

¹⁶ See [Tax Court Judges Survivors Annuity Fund](#) above.

a full range of IT infrastructure, including leveraging new technologies and applications; creating new applications and recommending new technologies as they emerge; and providing expert support with configuring and managing computer equipment and networks.

Electronic Filing and Case Management System

The Court's electronic filing and case management system, DAWSON, is an open-source, cloud-based application that is mobile-friendly. Court staff handle all DAWSON support queries from the public and employees, which provides a valuable opportunity to assess common issues and identify steps to enhance the DAWSON experience for the public, practitioners, judges, and Court personnel.

New DAWSON features introduced in FY 2023 included consolidated case functionality that accommodates electronic filing and greater transparency across a group of consolidated cases for all parties involved; expanded reporting for case management; and improvements to the application's resiliency and optimization that enhance the application's ability to withstand failures, errors, or disruptions without compromising functionality.

DAWSON permits the public to search and view Court orders and opinions without a fee. In August 2023, the Court expanded public access to include newly filed posttrial briefs filed by practitioners admitted to the Tax Court Bar and newly filed amicus briefs filed pursuant to Rule 151.1 of the Tax Court Rules of Practice and Procedure.

DAWSON is integral to Court operations and there is continuous evaluation of how to make public engagement with the Court as easy and straightforward as possible, while protecting the data stored in DAWSON. In FY 2024, the Court expects to introduce DAWSON functionality that will permit taxpayers to electronically commence their case with an online form by responding to a series of prompts and questions that results in a completed electronic petition form. This will provide greater access to taxpayers who may not have the ability to complete a PDF and upload the document electronically. Further, the Court anticipates improving payment of the filing fee by integrating Pay.gov payment options and processing within DAWSON.

Inflation Reduction Act Funding

Public Law 117-169,¹⁷ commonly referred to as the Inflation Reduction Act (IRA), provided \$153,000,000, in addition to the Court's annual appropriation, effective August 16, 2022, and to remain available until September 30, 2031.¹⁸

The Court anticipates using this funding to respond efficiently and effectively to an anticipated rise in complex cases resulting from increased IRS audit and enforcement activity as a result of the IRA. This response is anticipated to include modernizing and enhancing technology; training; obtaining relevant staffing as necessary; and documenting modernized processes, procedures, and guidance.

¹⁷ § 10301(4), 136 Stat. 1818, 1833 (Aug. 16, 2022).

¹⁸ *Id.*

Technology Modernization

The Court anticipates using IRA funds to accelerate its plans to (1) increase access to the Court through modernized and enhanced technology; (2) improve its website to provide a more user-friendly, accessible, and robust resource for taxpayers and practitioners; and (3) deploy enhanced features and increase capabilities of its electronic filing and case management system, DAWSON. The IRA funding allows the Court to make further investments to increase the access to justice through electronic means, including the consideration of emerging technologies, and to protect taxpayer information with robust cybersecurity.

Staffing and Training

The Court plans to increase staff with particular focus on case processing and technology staff. Through additional staff and improved training, the Court anticipates prompt calendaring of cases and processing of case filings even with the demands of an increased caseload.

Processes, Procedures, and Guidance

The Court plans to generate comprehensive Court policy and procedure documentation that will make the Court scalable if staffing levels and resource demands change to address an increase in case filings.

Extension of Date for Use of Funds

The Court anticipates requesting an extension of the date for which the funding remains available beyond September 30, 2031. IRS audit and enforcement activity levels directly affect the Court's caseload, but that impact on the Court is typically several years from the year of enforcement. Although the Court can begin to implement efforts to expand caseload capacity, improve access to the Court, and streamline processes over the next five years, the Court anticipates a greater impact on the Court's caseload and trial sessions in the years following FY 2030.

USES OF INFLATION REDUCTION ACT FUNDING			
	FY 2023 ENACTED	FY 2024 PLANNED	FY 2025 PROJECTED
BEGINNING BALANCE	\$153,000,000	\$152,00,000	\$149,000,000
Processes, Procedures, and Guidance	-0-	-0-	-0-
Staffing and Training	-0-	-0-	-0-
Technology Modernization	(1,000,000)	(3,000,000)	(5,000,000)
Trials and Hearings	-0-	-0-	-0-
ENDING BALANCE	\$152,000,000	\$149,000,000	\$144,000,000

Tax Court Fee Funds

Offsetting Fee Collections Fund

The offsetting fee collections fund is available to the Court without fiscal year limitation.¹⁹ In the Consolidated Appropriations Act, 2023,²⁰ Congress authorized the Court to transfer amounts in the practice fee fund (see below [Practice Fee Fund](#)) to the offsetting fee collections fund authorized by Congress pursuant to 26 U.S.C. § 7473 for the operation and maintenance of the Court. In FY 2023, the Court transferred the balance in the practice fee fund of \$528,528 to the offsetting fee collections fund. In FY 2025, the Court anticipates using funds from the Offsetting Fee Collections Fund for continued technology modernization efforts and other operational needs.

OFFSETTING FEE COLLECTIONS FUND			
	FY 2023 ENACTED	FY 2024 PLANNED	FY 2025 PROJECTED
BEGINNING BALANCE	\$3,349,384	\$5,158,366	\$1,529,866
DE-OBLIGATIONS FROM PRIOR YEAR	-0-	-0-	-0-
TRANSFER PURSUANT TO P.L. 117-328	\$528,528	-0-	-0-
FISCAL YEAR COLLECTIONS			
Filing Fee Collections	\$1,185,248	1,000,000	1,000,000
Admissions Fee Collections	36,350	20,000	-0-
Copying Fee Collections	19,468	5,000	11,500
Nonattorney Exam Fee Collections	33,000	10,000	-0-
Rules of Practice Fee Collections	3,160	500	500
Certificates Fee Collections	3,405	\$1,000	\$4,000
Collections Adjusted for Fiscal Year End Close	(177)	-0-	-0-
TOTAL FISCAL YEAR FEE COLLECTIONS	\$1,280,454	\$1,036,500	\$1,016,000
TOTAL FEE COLLECTIONS BEFORE OFFSET	\$5,158,366	\$6,194,866	\$2,545,866
Obligations Financed from Fee Collections	-0-	(4,665,000)	(1,885,000)
ENDING BALANCE	\$5,158,366	\$1,529,866	\$660,866

Practice Fee Fund

The Court is authorized by statute to impose and collect a practice fee (also referred to as a periodic registration fee) on practitioners admitted to practice before the Court.²¹ Those fees can only be used to

¹⁹ 26 U.S.C. § 7473. The fees deposited into this fund include all Tax Court fees except registration fees imposed for any judicial conference pursuant to 26 U.S.C. § 7470A and registration fees imposed on practitioners admitted to practice before the Tax Court pursuant to 26 U.S.C. § 7475.

²⁰ Pub. L. No. 117-328, Division E—Financial Services and General Government Appropriations Act, 2023, Title V, United States Tax Court.

²¹ 26 U.S.C. § 7475.

employ independent counsel to pursue disciplinary matters involving Tax Court practitioners and to provide services to pro se taxpayers.

In January 2020, the Court suspended assessment of the periodic registration fee to prevent further accumulation of funds in a fund account of limited use. In the Consolidated Appropriations Act, 2023,²² Congress authorized the Court to transfer amounts in the practice fee fund to the offsetting fee collections fund authorized by Congress pursuant to 26 U.S.C. § 7473 for the operation and maintenance of the Court (see above [Offsetting Fee Collections Fund](#)). The transfer was effectuated in FY 2023. The Court has also requested that Congress repeal 26 U.S.C. § 7475, the Practice Fee Fund.²³

PRACTICE FEE FUND			
	FY 2023 ENACTED	FY 2024 PLANNED	FY 2025 PROJECTED
BEGINNING BALANCE	\$528,528	\$-0-	\$-0-
TRANSFER PURSUANT TO P.L. 117-	(528,528)	-0-	-0-
FISCAL YEAR COLLECTIONS	-0-	-0-	-0-
ENDING BALANCE	\$-0-	\$-0-	\$-0-

Judicial Conference Registration Fee Fund

The Court has statutory authority to impose a reasonable registration fee on persons participating at judicial conferences convened for the purpose of considering the business of the Tax Court and recommending means of improving the administration of justice within the jurisdiction of the Tax Court.²⁴ The registration fee collections are available to defray the expenses of such conferences. The last judicial conference was held in FY 2018. The Court instituted an ongoing webinar series as a means of outreach to practitioners admitted to practice before the Court, those in the legal profession, and the public. The Court is not requesting funds for an in-person judicial conference in FY 2025.

JUDICIAL CONFERENCE REGISTRATION FEE FUND			
	FY 2023 ENACTED	FY 2024 PLANNED	FY 2025 PROJECTED
BEGINNING BALANCE	-0-	-0-	-0-
Registration Fee Collections	-0-	-0-	-0-
Meeting Room, Banquet, and Audio-Visual Expenses	-0-	-0-	-0-
ENDING BALANCE	-0-	-0-	-0-

²² Pub. L. No. 117-328, Division E—Financial Services and General Government Appropriations Act, 2023, Title V, United States Tax Court.

²³ See [Legislative Proposals](#) below.

²⁴ 26 U.S.C. § 7470A.

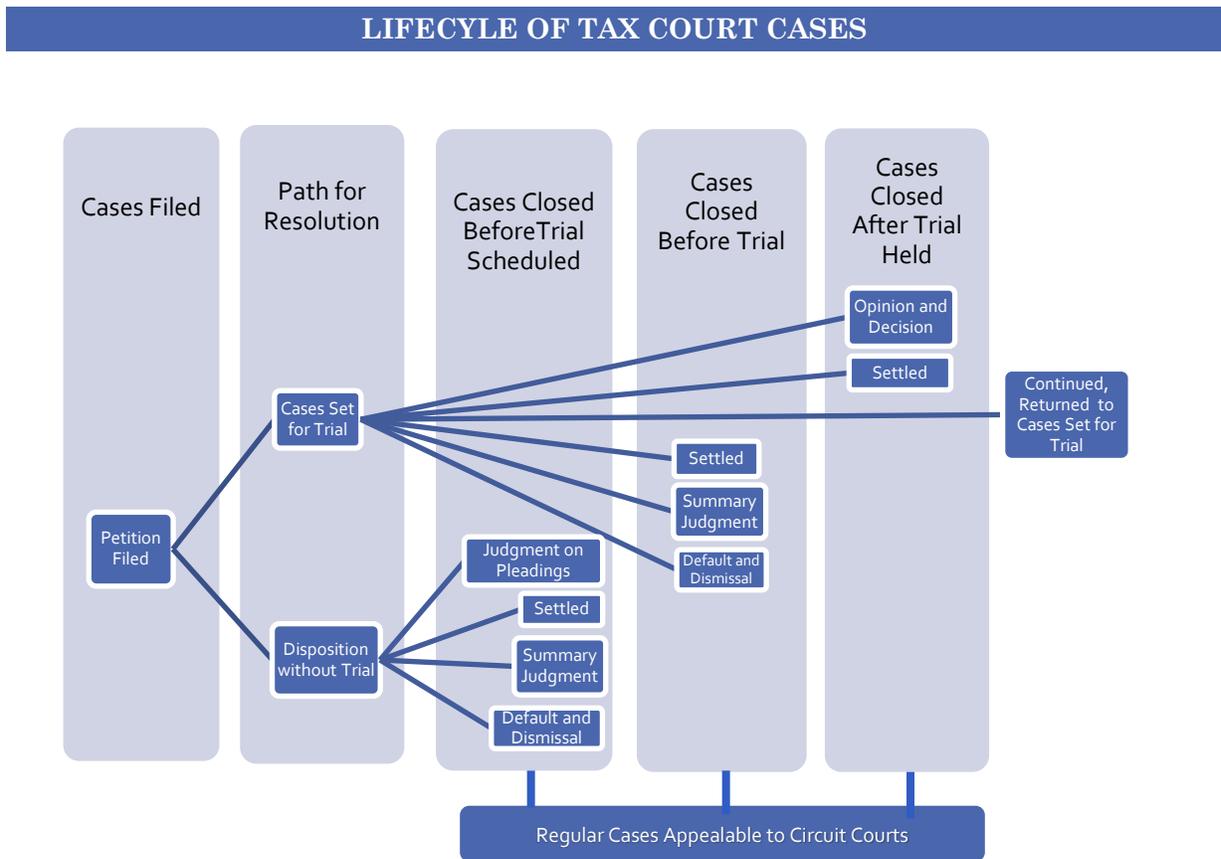
Case Management and Statistics

Jurisdiction and Types of Cases

The scope of the Tax Court's jurisdiction is set forth in Title 26 of the U.S. Code (the Internal Revenue Code). The Court's jurisdiction includes income, estate, gift, and certain excise tax deficiencies, collection due process cases, claims for spousal relief from joint and several liability, partnership proceedings, declaratory judgments, interest abatement actions, review of awards under the IRS whistleblower program, and review of IRS certifications related to passports. Taxpayers, including individuals and business entities, who wish to contest an IRS notice of deficiency or notice of determination may petition the Tax Court to hear and decide the matter.

Small Cases

By statute, certain petitioners may elect small tax case treatment (i.e., a simplified procedure for cases in which the taxes in dispute, including penalties, do not exceed \$50,000 per taxable year). The Court generally applies more relaxed rules of evidence in small tax cases. Small case trials are conducted informally, and any probative evidence is admissible.



Caseload

The Court’s caseload varies from year to year based on a combination of factors, including the scope of jurisdiction provided by Congress, the level of audit and enforcement activity, and the choice of forum by taxpayers.

Cases Filed and Closed

In FY 2023, of the 21,882 cases filed, 13,763 (63%) were regular cases and 8,119 (37%) were small cases. In FY 2023, the Court closed 31,585 cases.

TAX COURT CASES FILED AND CLOSED ²⁵		
FISCAL YEAR	FILED	CLOSED
2017	27,091	29,037
2018	25,422	26,259
2019	24,364	21,740
2020	16,988	19,568
2021	35,297	19,770
2022	29,002	32,290
2023	21,882	31,585

* In calendar year 2023, there were 27,978 cases filed and 35,155 cases closed.

Cases Filed Based on Jurisdiction Type

The overwhelming majority, 95 percent, of the cases filed in FY 2023 were based on the Court’s original deficiency jurisdiction granted by Congress.

CASES FILED BASED ON JURISDICTION TYPE FISCAL YEAR 2023		
JURISDICTION TYPE	FILED	PERCENT
Deficiency	20,730	94.73%
Lien/Levy	1,107	5.06%
Whistleblower	22	0.10%
Passport	18	0.08%
Declaratory Judgment, Exempt Organization	4	0.02%
Declaratory Judgment, Retirement Plan Revocation	1	0.01%
Disclosure	-0-	0.00%
TOTAL	21,882	100%

²⁵ The number of cases includes an insignificant margin of error.

Method of Filing Petitions

On December 28, 2020, the Court launched the electronic filing and case management system, DAWSON, thus offering taxpayers, for the first time, the opportunity to file a petition electronically to start a new case. In FY 2023, of the 21,882 cases filed, 11,955 were paper petitions and 9,927 were electronic petitions.

PERCENTAGE OF PAPER AND ELECTRONIC PETITIONS		
FISCAL YEAR	PAPER	ELECTRONIC
2021	83%	17%
2022	67%	33%
2023	55%	45%

Trial Sessions

A regularly scheduled trial session is typically a one-week period where the judge conducts one or more trials. Judges conduct trial sessions during three terms per year (winter, spring, and fall). The number of trial sessions scheduled during a term is based on the number of cases ready for trial. Generally, a one-week regular case session will have a calendar of approximately 100 cases per judge. A one-week small case session will have a calendar of approximately 125 cases per judge. The Court also schedules hybrid sessions that include both regular and small cases, which typically have a calendar between 100 and 125 cases per judge. Over the last several years, most active judges were assigned from 7 to 10 trial sessions annually. Judges also schedule special trial sessions for cases requiring lengthy trials.

The Court strives to resolve cases quickly while giving careful consideration to the merits of each case. To achieve this goal, the Court schedules cases for trial promptly after the pleadings are complete. Most cases are closed as a result of settlement between the parties, and thus do not go to trial. Judges are actively involved in pretrial matters and management of settlement discussions to reach resolution of a case before the trial session date. Settlements also occur on the trial date as parties are given an opportunity to speak to each other. Through the active involvement of judges in pretrial matters and case management, and with the settlement and continuation of cases, in FY 2023, the Court held 113 regularly scheduled weeks of trial and 46 special trial sessions.

NUMBER OF REGULARLY SCHEDULED WEEKS OF TRIAL			
FISCAL YEAR	TOTAL HELD	IN-PERSON SESSIONS HELD	REMOTE SESSIONS HELD
2017	169	169	N/A
2018	164	164	N/A
2019	212	212	N/A
2020	99	87	12
2021	122	0	122
2022	137	54	83
2023	113	93	20

Trials and Appeals

Opinions Issued

When a case is tried, the judge generally issues a written opinion within one year. In FY 2023, 294 opinions were issued: 246 relating to regular cases and 48 relating to small cases.

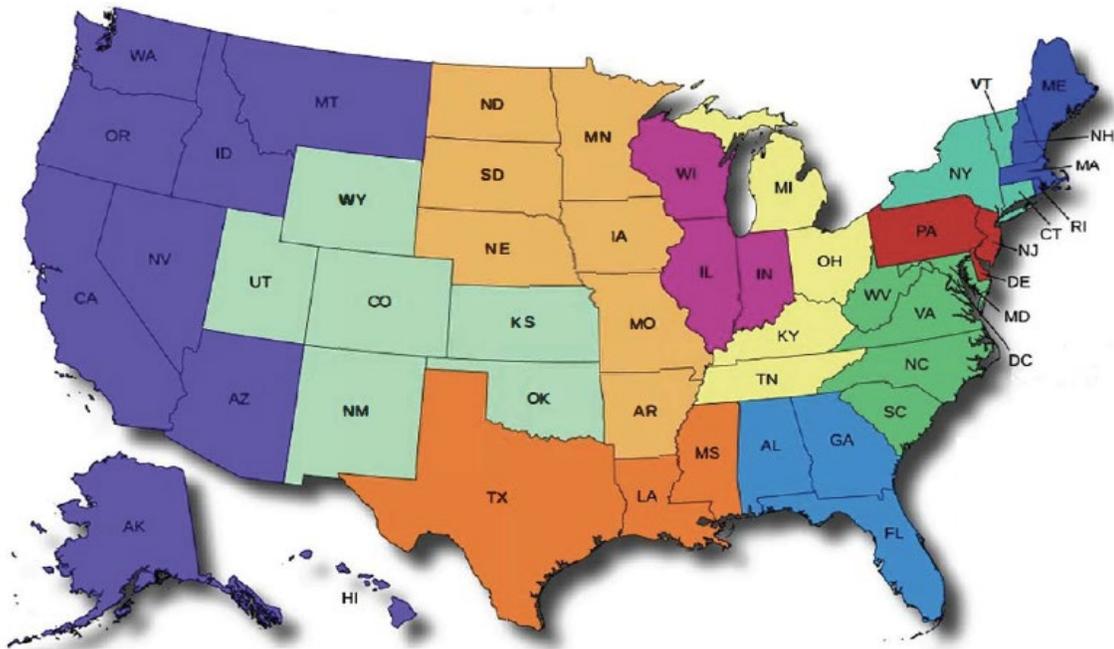
OPINIONS ISSUED					
FISCAL YEAR	MEMORANDUM OPINIONS	TC OPINIONS	SUMMARY OPINIONS (SMALL CASES)	BENCH OPINIONS	TOTAL OPINIONS ISSUED
2018	176	27	67	119	389
2019	182	26	40	65	313
2020	174	29	31	51	285
2021	137	20	36	61	254
2022	131	18	28	38	215
2023	175	33	32	54	294

The number of opinions issued for FY 2020 and FY 2021 in previous Congressional Budget Justifications overstated the number of opinions issued as the previously reported numbers counted an opinion for a consolidated case for each case within that consolidated group rather than counting only one opinion for all cases within each consolidated case.

Appealed Cases

Regular tax cases generally are appealable to the United States court of appeals for the circuit where the individual petitioner resides or the corporate petitioner has its principal place of business. The Tax Court follows decisions of a court of appeals that are “squarely in point” if appeal of the case would lie to that court.²⁶ Tax Court decisions in small tax cases are not appealable. The table below provides the number of Tax Court cases appealed during FY 2022 according to the circuit to which the cases were appealed.

CASES APPEALED DURING FISCAL YEAR													
FY	1 st	2 nd	3 rd	4 th	5 th	6 th	7 TH	8 TH	9 TH	10 TH	11 TH	DC and Federal	TOTAL
20	1	10	3	15	11	6	15	3	45	7	33	7	156
21	0	4	5	0	8	6	6	9	30	4	8	6	86
22	3	4	13	4	6	3	5	1	23	5	10	13	90
23	2	8	8	6	4	9	11	3	34	4	7	15	111



²⁶ See *Golsen v. Commissioner*, 54 T.C. 742, 757 (1970), *aff'd*, 445 F.2d 985 (10th Cir. 1971) (the “Golsen rule”).

Taxpayer Representation

Tax Court practitioners include attorneys as well as nonattorneys who satisfy certain requirements. Nonattorneys must pass an examination that the Court administers, generally, every other year. In FY 2023, taxpayers were self-represented (pro se) in 77 percent of the cases filed.

Limited Entry of Appearance

The Court implemented Limited Entry of Appearance (LEA) procedures beginning in September 2019. These procedures allow limited representation that constitutes a practitioner-client relationship in which, by advance agreement, the services provided to the taxpayer by a practitioner admitted to practice before the Court and in good standing are limited in scope and duration to less than full representation. The LEA procedures were modified on June 1, 2020, to address filing limited appearances in remote proceedings. In FY 2023, 62 LEAs were filed: 40 in regular cases and 22 in small cases. Since initial implementation in 2019, 191 LEAs were filed: 135 in regular cases and 56 in small cases.

LIMITED ENTRY OF APPEARANCE			
FISCAL YEAR	REGULAR CASES	SMALL CASES	TOTAL FILED
2019*	3	3	6
2020	25	8	33
2021	23	13	36
2022	44	10	54
2023	40	22	62
TOTAL	135	56	191

*The Limited Entry of Appearance procedures began in September 2019. Thus, FY 2019 includes only one month of data.

Low Income Taxpayer Clinic and Bar Sponsored Programs

Self-represented taxpayers may obtain legal assistance through Low Income Taxpayer Clinic (LITC) programs as well as Bar sponsored programs operated by volunteers working through the tax sections of national, state, and local Bar associations in several cities. The Court provides information as to the availability of these programs to every self-represented petitioner. The information is also available on the Court's website.

Currently, taxpayers have access to legal assistance through 125 LITC programs as well as Bar sponsored programs operated by volunteers in 13 cities. The 125 participating LITCs comprise: 40 law schools, 2 non-law schools, and 83 legal service organizations.

In FY 2021 the Court adopted a policy that permits a party to request a remote trial. Remote proceedings expand the availability of assistance from LITC and Bar sponsored programs by enabling them to assist self-represented petitioners in different geographic locations.

Other Legislative Proposals

Other legislative proposals submitted to Congress include the following fee proposals:

Filing Fee

The proposal amends 26 U.S.C. § 7451 to authorize the Court to impose a fee of \$100 for the filing of any petition. The proposal authorizes adjustment for inflation. The proposal also provides express statutory authority to waive the filing fee in certain circumstances.

Miscellaneous Fees

The proposal amends 26 U.S.C. § 7451 to provide express statutory authority for the Court to impose various fees, not in excess of the fees charged and collected by the clerks of the district courts.

Judicial Conference Registration Fee

The proposal amends 26 U.S.C. § 7470A to clarify the authority for the Court to use judicial conference fees to cover the cost of activities and programs of the Court that are intended to support and foster communication and relationships between the Court and persons practicing before the Court and by other persons active in the legal profession consistent with other courts.

Transcript of Record

The proposal amends 26 U.S.C. § 7474 to delete the express statutory authority to impose a fee for copying, comparison, and certification of any record, entry, or other paper. The Court would impose such fees pursuant to the newly enacted miscellaneous fees statutory authority.

Practice Fee

The proposal repeals 26 U.S.C. § 7475, Practice Fee.

Disposition of Fees

The proposal amends 26 U.S.C. § 7473 to provide that all fees collected by the Tax Court, except for the judicial conference fees provided in § 7470A, shall be deposited into the offsetting collections fee fund established by 26 U.S.C. § 7473.

List of Current Judges

PRESIDENTIALLY APPOINTED JUDGES

BY SENIORITY	FIRST OATH OF OFFICE
Kathleen Kerrigan, Chief Judge	May 4, 2012
Maurice B. Foley	April 10, 1995
Richard T. Morrison	August 29, 2008
Ronald I. Buch	January 14, 2013
Joseph W. Nega	September 4, 2013
Cary Douglas Pugh	December 16, 2014
Tamara W. Ashford	December 19, 2014
Patrick J. Urda	September 27, 2018
Elizabeth A. Copeland	October 12, 2018
Courtney D. Jones	August 9, 2019
Emin Toro	October 18, 2019
Travis A. Greaves	March 9, 2020
Alina I. Marshall	August 24, 2020
Christian N. Weiler	September 9, 2020

There are 6 judicial vacancies as of the date of submission. The 6 judicial vacancies include the vacancy created by the expiration of Judge Morrison's 15-year term. Judge Morrison is listed above as a current judge as no nominee has been named to replace him.

SPECIAL TRIAL JUDGES

BY SENIORITY	FIRST OATH OF OFFICE
Lewis R. Carluzzo, Chief	August 7, 1994
Peter J. Panuthos	June 12, 1983
Diana L. Leyden	June 20, 2016
Adam B. Landy	December 6, 2021
Jennifer E. Siegel	September 11, 2023
Zachary S. Fried	October 10, 2023

SENIOR JUDGES

BY SENIORITY	FIRST OATH OF OFFICE
Mary Ann Cohen*	September 24, 1982
Stephen J. Swift***	August 16, 1983
Julian I. Jacobs***	March 30, 1984
Carolyn M. Parr***	November 24, 1985
Thomas B. Wells***	October 13, 1986
Laurence J. Whalen**	November 23, 1987
John O. Colvin*	September 1, 1988
James S. Halpern*	July 3, 1990
Carolyn P. Chiechi***	October 1, 1992
Juan Vasquez*	May 1, 1995
Joseph H. Gale*	February 6, 1996
Michael B. Thornton*	March 8, 1998
L. Paige Marvel*	April 6, 1998
Harry A. Haines***	April 22, 2003
Joseph R. Goeke*	April 22, 2003
Robert A. Wherry, Jr.**	April 23, 2003
Diane L. Kroupa***	June 13, 2003
Mark V. Holmes*	June 30, 2003
David Gustafson*	July 29, 2008
Elizabeth Crewson Paris*	July 30, 2008
Albert G. Lauber*	January 31, 2013

* Senior judges serving on recall
 ** Senior judges subject to recall
 *** Retired

Designated Trial Session Cities

ALABAMA Birmingham (B,C) Mobile (B,C)	ILLINOIS Chicago (C,T) Peoria* (B,C)	MISSOURI Kansas City (C,T) St. Louis (C,T)	SOUTH CAROLINA Columbia (C,T)
ALASKA Anchorage (B,C)	INDIANA Indianapolis (C,T)	MONTANA Billings* (B) Helena (B)	SOUTH DAKOTA Aberdeen* (B,C)
ARIZONA Phoenix (C,T)	IOWA Des Moines (B,C)	NEBRASKA Omaha (B,C)	TENNESSEE Knoxville (B,C) Memphis (C,T) Nashville (C,T)
ARKANSAS Little Rock (B,C)	KANSAS Wichita* (B,C)	NEVADA Las Vegas (C,T) Reno (C,T)	TEXAS Dallas (C,P,T) El Paso (B,C,P) Houston (C,P,T) Lubbock (B,C,P) San Antonio (C,P,T)
CALIFORNIA Fresno* (B,C,P) Los Angeles (C,T) San Diego (C,P,T) San Francisco (C,T)	KENTUCKY Louisville (C)	NEW MEXICO Albuquerque (B,C)	UTAH Salt Lake City (B,C)
COLORADO Denver (C,T)	LOUISIANA New Orleans (C,T) Shreveport* (B,C)	NEW YORK Albany* (B,C) Buffalo (B,C) New York (C,P,T) Syracuse* (B,C)	VERMONT Burlington* (B,C)
CONNECTICUT Hartford (C,T)	MAINE Portland* (B,C)	NORTH CAROLINA Winston-Salem (C,T)	VIRGINIA Richmond (B,C) Roanoke* (B,C)
DISTRICT OF COLUMBIA (C,T)	MARYLAND Baltimore (B,C,P)	NORTH DAKOTA Bismarck* (B,C)	WASHINGTON Seattle (C,P,T) Spokane (B,C)
FLORIDA Jacksonville (C,P,T) Miami (C,P,T) Tallahassee* (B,C,P) Tampa (C,P,T)	MASSACHUSETTS Boston (C,L)	OHIO Cincinnati (C,B) Cleveland (C,T) Columbus (B,C)	WEST VIRGINIA Charleston (B,C)
GEORGIA Atlanta (C,T)	MICHIGAN Detroit (C,T)	OKLAHOMA Oklahoma City (C,T)	WISCONSIN Milwaukee (C,T)
HAWAII Honolulu (B,C)	MINNESOTA St. Paul (C,T)	OREGON Portland (B,C)	WYOMING Cheyenne* (B,C)
IDAHO Boise (B,C) Pocatello* (B,C)	MISSISSIPPI Jackson (B,C)	PENNSYLVANIA Philadelphia (C,T) Pittsburgh (C,T)	

* – Denotes city where only small tax cases may be heard.

B – Borrowed courtroom. No permanent courtroom.

C – City served by Low Income Taxpayer Clinic.

P – City served by Bar sponsored program.

T – Tax Court courtroom.



United States Tax Court

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