



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

**INFORMATION FOR APPLICANTS WHO ARE ATTORNEYS
REGARDING ADMISSION TO PRACTICE BEFORE THE COURT**

Revised December 21, 2021

Attorney applicants must, as a condition of being admitted to practice before the Court, complete an Application for Admission to Practice (available at www.ustaxcourt.gov). See [Rule 200, Tax Court Rules of Practice and Procedure](#). A current (within 90 calendar days of the application filing date) certificate from the Clerk of the appropriate court, showing that the applicant has been admitted to practice before and is in good standing of the Bar of the Supreme Court of the United States, or the highest or appropriate court of any State or of the District of Columbia, or any commonwealth, territory, or possession of the United States must be submitted along with the application for admission. The Court's admission fee is \$50.00

If an applicant fails to satisfy the requirements of [Rule 200, Tax Court Rules of Practice and Procedure](#), the United States Tax Court may deny such applicant admission to practice before the United States Tax Court. The Tax Court Rules of Practice and Procedure are available at no cost in electronic format at www.ustaxcourt.gov. To obtain a printed copy of the Tax Court Rules of Practice and Procedure, please submit an order and payment either by (1) using www.Pay.gov, through which payment can be made using specified credit cards, specified debit cards, or via electronic debit from a checking or savings account, or (2) mailing a check or money order for \$20.00, payable to the Clerk, United States Tax Court and addressed to: Office of the Clerk, United States Tax Court, 400 Second Street, N.W., Room 111, Washington, D.C. 20217.

- **Submission of Application for Admission by Email**

An application for admission, along with an electronic version of a current original certificate of good standing, submitted by email must be sent for consideration to Admissions@ustaxcourt.gov. Electronically submitted documents containing original signatures, certifications, or seals must be maintained by applicants during the tenure of their Bar membership. Upon request by the Court, the filer must provide the original documents for review.

Prior to submitting the application, an applicant should pay the \$50.00 admission fee through www.Pay.gov and attach to the emailed application a copy of the payment confirmation.

Upon examination of your application papers and approval by the United States Tax Court, your name will be entered on the Roll of Practitioners of the Court.