

The Good, the Bad and The UGLY in Tax Court Trials

69th Annual Taxation Conference

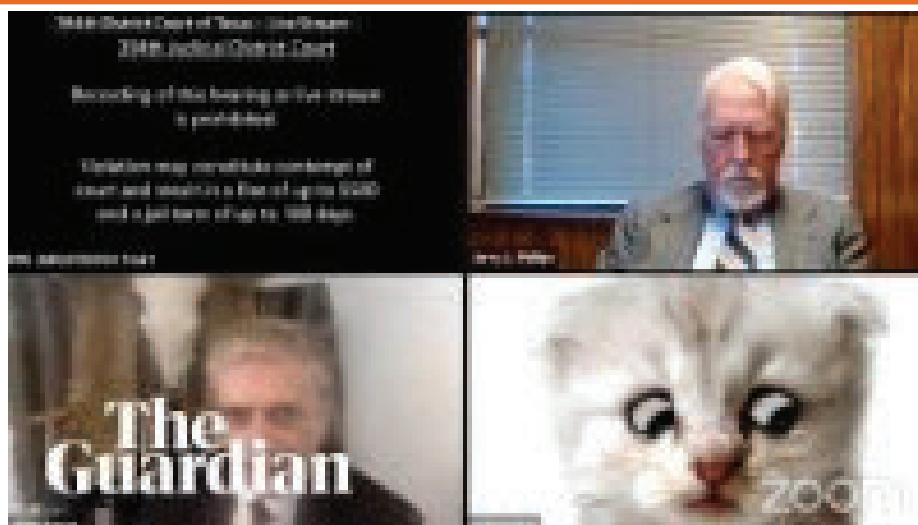
University of Texas School of Law

December 1-2, 2021

Presented by:

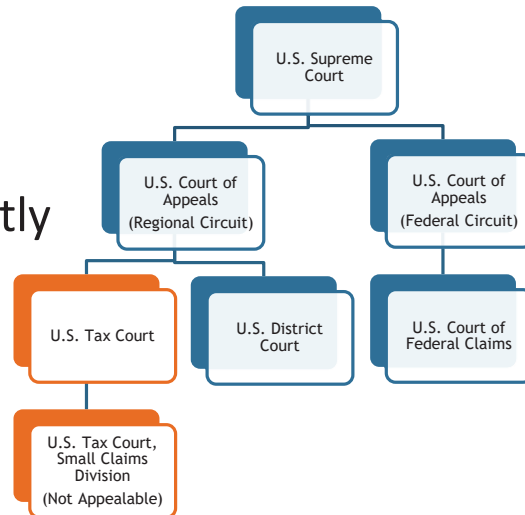
Judge Elizabeth A. Copeland

I am not a cat.



Background

- 96% of federal tax deficiency cases are filed in U.S. Tax Court
- 19 statutory judicial positions with 17 sitting judges presently
- 10 senior judges
- 4 special trial judges



3

Travel

- Home is Washington D.C.
- Travels to 74 other Cities
- Only Small Tax Cases are conducted in 15 of the 74



4

Travel

- The Court issued Administrative Order 2020-02, which imposed travel restrictions due to COVID-19. On August 27, 2021, Administrative Order 2020-02 was terminated and replaced with Administrative Order 2021-01.
 - › In short, the Court will default to in-person proceedings starting with its Winter 2022 sessions. If a party wants to proceed remotely, they can file a Motion to Proceed Remotely no later than 31 days before the first day of their trial session.
- Virtual trial sessions allow for cases to be set on “virtually” any calendar even before the next case session in a particular city.
- Conducting virtual trials as opposed to in-person proceedings can be a disservice for cases that consist of large numbers of exhibits and other documentation, as well as cases where a participant has difficulty using technology.



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Trial Calendars

Trial calendar set for particular city with 125-150 cases

When a judge moves a trial to a different trial session, the IRS calendar administrator will likely be notified.

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69th Annual Taxation Conference session

"The Good, the Bad and the UGLY in Tax Court Trials: A Luncheon Presentation with Judge Elizabeth A. Copeland"