

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

---

## 69th Annual Taxation Conference

University of Texas School of Law

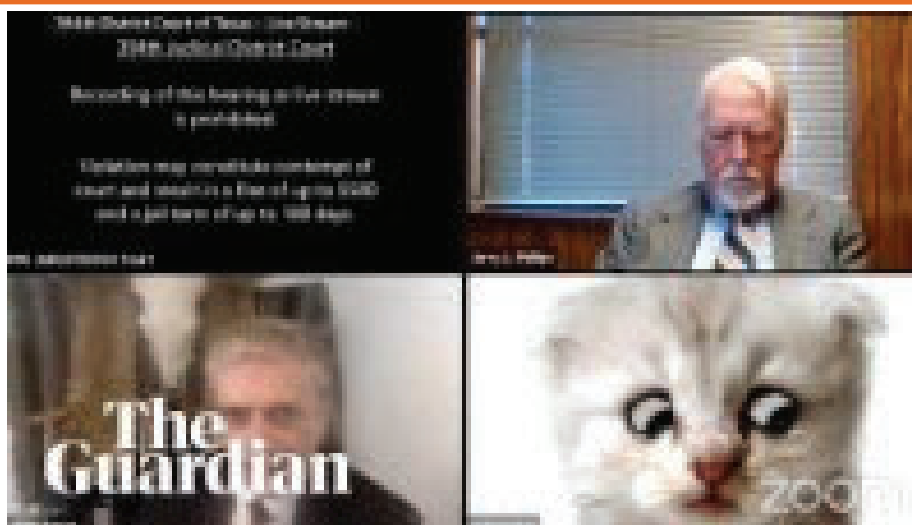
December 1-2, 2021

Presented by:

Judge Elizabeth A. Copeland

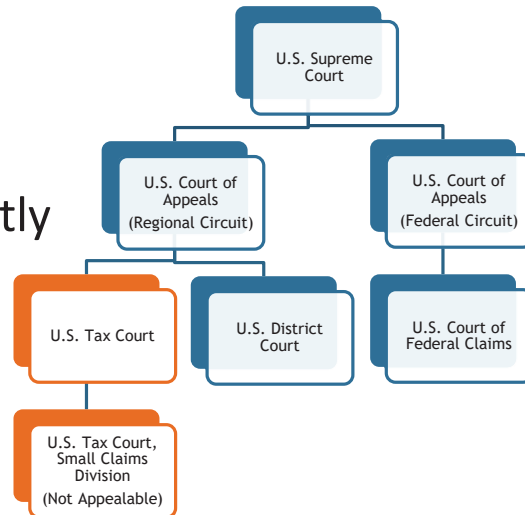
I am not a cat.

---



## 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.



This Photo by Unknown Author is licensed under [CC BY-SA-NC](#) 5

# 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.

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](https://utcle.org/elibrary)

Title search: The Good, the Bad and the UGLY in Tax Court Trials

Also available as part of the eCourse

[2021 Taxation eConference](#)

First appeared as part of the conference materials for the  
69<sup>th</sup> Annual Taxation Conference session

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