

- 7455. Service of process.
- 7456. Administration of oaths and procurement of testimony.
- 7457. Witness fees.
- 7458. Hearings.
- 7459. Reports and decisions.
- 7460. Provisions of special application to divisions.
- 7461. Publicity of proceedings.
- 7462. Publication of reports.
- 7463. Disputes involving \$50,000 or less.
- 7464. Intervention by trustee of debtor's estate.
- 7465. Provisions of special application to transferees.
- 7466. Judicial conduct and disability procedures.

Editorial Notes

AMENDMENTS

2021—Pub. L. 117-58, div. H, title V, § 80503(b)(2), Nov. 15, 2021, 135 Stat. 1336, substituted “Petitions” for “Fee for filing petition” in item 7451.

2015—Pub. L. 114-113, div. Q, title IV, § 431(b), Dec. 18, 2015, 129 Stat. 3125, added item 7466.

1998—Pub. L. 105-206, title III, § 3103(b)(2), July 22, 1998, 112 Stat. 731, substituted “\$50,000” for “\$10,000” in item 7463.

1984—Pub. L. 98-369, div. A, title IV, § 461(a)(2)(B), July 18, 1984, 98 Stat. 823, substituted “\$10,000” for “\$5,000” in item 7463.

1980—Pub. L. 96-589, § 6(c)(2), Dec. 24, 1980, 94 Stat. 3407, added item 7464 and redesignated former item 7464 as 7465.

1978—Pub. L. 95-600, title V, § 502(a)(2)(B), Nov. 6, 1978, 92 Stat. 2879, substituted “\$5,000” for “\$1,500” in item 7463.

1972—Pub. L. 92-512, title II, § 203(b)(3), Oct. 20, 1972, 86 Stat. 945, substituted “\$1,500” for “\$1,000” in item 7463.

1969—Pub. L. 91-172, title IX, § 957(b), Dec. 30, 1969, 83 Stat. 733, added item 7463 and redesignated former item 7463 as 7464.

§ 7451. Petitions

(a) Fees

The Tax Court is authorized to impose a fee in an amount not in excess of \$60 to be fixed by the Tax Court for the filing of any petition.

(b) Tolling of time in certain cases

(1) In general

Notwithstanding any other provision of this title, in any case (including by reason of a lapse in appropriations) in which a filing location is inaccessible or otherwise unavailable to the general public on the date a petition is due, the relevant time period for filing such petition shall be tolled for the number of days within the period of inaccessibility plus an additional 14 days.

(2) Filing location

For purposes of this subsection, the term “filing location” means—

(A) the office of the clerk of the Tax Court, or

(B) any on-line portal made available by the Tax Court for electronic filing of petitions.

(Aug. 16, 1954, ch. 736, 68A Stat. 884; Pub. L. 93-406, title II, § 1041(b)(1), Sept. 2, 1974, 88 Stat. 950; Pub. L. 94-455, title XIII, § 1306(b)(1), Oct. 4, 1976, 90 Stat. 1719; Pub. L. 97-34, title VII, § 751(a), Aug. 13, 1981, 95 Stat. 349; Pub. L. 97-248, title IV, § 402(c)(12), Sept. 3, 1982, 96 Stat. 668; Pub. L. 109-280, title VIII, § 859(a), Aug. 17, 2006,

120 Stat. 1020; Pub. L. 117-58, div. H, title V, § 80503(a), (b)(1), Nov. 15, 2021, 135 Stat. 1336.)

Editorial Notes

AMENDMENTS

2021—Pub. L. 117-58, § 80503(b)(1), substituted “Petitions” for “Fee for filing petition” in section catchline.

Pub. L. 117-58, § 80503(a), designated existing provisions as subsec. (a), inserted heading, and added subsec. (b).

2006—Pub. L. 109-280 struck out “for the redetermination of a deficiency or for a declaratory judgment under part IV of this subchapter or under section 7428 or for judicial review under section 6226 or section 6228(a)” after “petition”.

1982—Pub. L. 97-248 inserted provision relating to judicial review under section 6226 or section 6228(a).

1981—Pub. L. 97-34 increased limitation on amount of fee to \$60 from \$10.

1976—Pub. L. 94-455 inserted “or under section 7428” after “part IV of this subchapter”.

1974—Pub. L. 93-406 inserted reference to a declaratory judgment under part IV of this subchapter.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2021 AMENDMENT

Pub. L. 117-58, div. H, title V, § 80503(c), Nov. 15, 2021, 135 Stat. 1336, provided that: “The amendments made by this section [amending this section] shall apply to petitions required to be timely filed (determined without regard to the amendments made by this section) after the date of enactment of this Act [Nov. 15, 2021].”

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-280, title VIII, § 859(b), Aug. 17, 2006, 120 Stat. 1020, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 17, 2006].”

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for the applicability of the amendment to any partnership taxable year ending after Sept. 3, 1982, if the partnership, each partner, and each indirect partner requests such application and the Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as a note under section 702 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title VII, § 751(b), Aug. 13, 1981, 95 Stat. 349, provided that: “The amendment made by this section [amending this section] shall apply to petitions filed after December 31, 1981.”

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 applicable with respect to pleadings filed with the United States Tax Court, the district court of the United States for the District of Columbia, or the United States Court of Claims more than 6 months after Oct. 4, 1976, but only with respect to determinations (or requests for determinations) made after Jan. 1, 1976, see section 1306(c) of Pub. L. 94-455, set out as an Effective Date note under section 7428 of this title.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 applicable to pleadings filed more than one year after Sept. 2, 1974, see section 1041(d) of Pub. L. 93-406, set out as an Effective Date note under section 7476 of this title.

§ 7452. Representation of parties

The Secretary shall be represented by the Chief Counsel for the Internal Revenue Service