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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

or his delegate in the same manner before the Tax Court as he has heretofore been represented in proceedings before such Court. The taxpayer shall continue to be represented in accordance with the rules of practice prescribed by the Court. No qualified person shall be denied admission to practice before the Tax Court because of his failure to be a member of any profession or calling.

(Aug. 16, 1954, ch. 736, 68A Stat. 884; Pub. L. 86-368, §2(a), Sept. 22, 1959, 73 Stat. 648; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

Editorial Notes

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1959—Pub. L. 86-368 substituted “Chief Counsel for the Internal Revenue Service or his delegate” for “Assistant General Counsel of the Treasury Department serving as Chief Counsel of the Internal Revenue Service, or the delegate of such Chief Counsel.”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86-368 effective when Chief Counsel for Internal Revenue Service first appointed pursuant to amendment of section 7801 of this title by Pub. L. 86-368 qualifies and takes office, see section 3 of Pub. L. 86-368, set out as a note under section 7801 of this title.

§ 7453. Rules of practice, procedure, and evidence

Except in the case of proceedings conducted under section 7436(c) or 7463, the proceedings of the Tax Court and its divisions shall be conducted in accordance with such rules of practice and procedure (other than rules of evidence) as the Tax Court may prescribe and in accordance with the Federal Rules of Evidence.

(Aug. 16, 1954, ch. 736, 68A Stat. 884; Pub. L. 91-172, title IX, §960(f), Dec. 30, 1969, 83 Stat. 734; Pub. L. 105-34, title XIV, §1454(b)(3), Aug. 5, 1997, 111 Stat. 1057; Pub. L. 114-113, div. Q, title IV, §425(a), Dec. 18, 2015, 129 Stat. 3125.)

Editorial Notes

REFERENCES IN TEXT

The Federal Rules of Evidence, referred to in text, are set out in the Appendix to Title 28, Judiciary and Judicial Procedure.

AMENDMENTS

2015—Pub. L. 114-113 substituted “the Federal Rules of Evidence” for “the rules of evidence applicable in trials without a jury in the United States District Court of the District of Columbia”.

1997—Pub. L. 105-34 substituted “section 7436(c) or 7463” for “section 7463”.

1969—Pub. L. 91-172 inserted reference to the exception in the case of proceedings conducted under section 7463 of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title IV, §425(b), Dec. 18, 2015, 129 Stat. 3125, provided that: “The amendment made by

this section [amending this section] shall apply to proceedings commenced after the date of the enactment of this Act [Dec. 18, 2015] and, to the extent that it is just and practicable, to all proceedings pending on such date.”

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 effective one year after Dec. 30, 1969, see section 962(e) of Pub. L. 91-172, set out as an Effective Date note under section 7463 of this title.

TAX COURT RULE MAKING NOT AFFECTED

Authority of Tax Court to prescribe rules under this section unaffected by amendments of title IV of Pub. L. 100-702, see section 405 of Pub. L. 100-702, set out as a note under section 2071 of Title 28, Judiciary and Judicial Procedure.

§ 7454. Burden of proof in fraud, foundation manager, and transferee cases

(a) Fraud

In any proceeding involving the issue whether the petitioner has been guilty of fraud with intent to evade tax, the burden of proof in respect of such issue shall be upon the Secretary.

(b) Foundation managers

In any proceeding involving the issue whether a foundation manager (as defined in section 4946(b)) has “knowingly” participated in an act of self-dealing (within the meaning of section 4941), participated in an investment which jeopardizes the carrying out of exempt purposes (within the meaning of section 4944), or agreed to the making of a taxable expenditure (within the meaning of section 4945), or whether the trustee of a trust described in section 501(c)(21) has “knowingly” participated in an act of self-dealing (within the meaning of section 4951) or agreed to the making of a taxable expenditure (within the meaning of section 4952), or whether an organization manager (as defined in section 4955(f)(2)) has “knowingly” agreed to the making of a political expenditure (within the meaning of section 4955), or whether an organization manager (as defined in section 4912(d)(2)) has “knowingly” agreed to the making of disqualifying lobbying expenditures within the meaning of section 4912(b), or whether an organization manager (as defined in section 4958(f)(2)) has “knowingly” participated in an excess benefit transaction (as defined in section 4958(c)), the burden of proof in respect of such issue shall be upon the Secretary.

(c) Cross reference

For provisions relating to burden of proof as to transferee liability, see section 6902(a).

(Aug. 16, 1954, ch. 736, 68A Stat. 884; Pub. L. 91-172, title I, §101(j)(57), Dec. 30, 1969, 83 Stat. 532; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-227, §4(d)(7), Feb. 10, 1978, 92 Stat. 23; Pub. L. 96-222, title I, §108(b)(3)(B), Apr. 1, 1980, 94 Stat. 226; Pub. L. 100-203, title X, §§10712(c)(6), 10714(b), Dec. 22, 1987, 101 Stat. 1330-467, 1330-471; Pub. L. 104-168, title XIII, §1311(c)(5), July 30, 1996, 110 Stat. 1478; Pub. L. 104-188, title I, §1704(t)(43), Aug. 20, 1996, 110 Stat. 1889; Pub. L. 115-141, div. U, title IV, §401(a)(329), Mar. 23, 2018, 132 Stat. 1200.)