

II, § 203(b)(1), (2), Oct. 20, 1972, 86 Stat. 945; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-600, title V, § 502(a)(1), (2)(A), (b), Nov. 6, 1978, 92 Stat. 2879; Pub. L. 96-222, title I, § 105(a)(1)(A), Apr. 1, 1980, 94 Stat. 218; Pub. L. 97-362, title I, § 106(a)(1), Oct. 25, 1982, 96 Stat. 1730; Pub. L. 98-369, div. A, title IV, § 461(a)(1), (2)(A), July 18, 1984, 98 Stat. 823; Pub. L. 101-508, title XI, § 11801(c)(21)(B), Nov. 5, 1990, 104 Stat. 1388-528; Pub. L. 105-206, title III, § 3103(a), July 22, 1998, 112 Stat. 731; Pub. L. 106-554, § 1(a)(7) [title III, § 313(b)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A-642; Pub. L. 114-113, div. Q, title IV, § 422(a), Dec. 18, 2015, 129 Stat. 3123.)

#### PRIOR PROVISIONS

A prior section 7463 was renumbered section 7465 of this title.

#### AMENDMENTS

2015—Subsec. (f)(3). Pub. L. 114-113 added par. (3).  
 2000—Subsec. (f). Pub. L. 106-554 added subsec. (f).  
 1998—Pub. L. 105-206 in section catchline and in subsec. (a)(1) to (4) substituted “\$50,000” for “\$10,000”.  
 1990—Subsec. (f). Pub. L. 101-508 struck out subsec. (f) “Qualified State individual income taxes” which read as follows: “For purposes of this section, a deficiency placed in dispute or claimed overpayment with regard to a qualified State individual income tax to which subchapter E of chapter 64 applies, for a taxable year, shall be treated as a portion of a deficiency placed in dispute or claimed overpayment of the income tax for that taxable year.”  
 1984—Pub. L. 98-369, § 461(a)(2)(A), substituted “\$10,000” for “\$5,000” in section catchline.  
 Subsec. (a). Pub. L. 98-369, § 461(a)(1), substituted “\$10,000” for “\$5,000” in pars. (1) to (4).  
 1982—Section (a)(4). Pub. L. 97-362 added par. (4).  
 1980—Subsec. (g). Pub. L. 96-222 struck out subsec. (g) which authorized the chief judge of the Tax Court to assign proceedings conducted under this section to be heard by the Commissioners of the court.  
 1978—Pub. L. 95-600, § 502(a)(2)(A), substituted “\$5,000” for “\$1,500” in section catchline.  
 Subsec. (a). Pub. L. 95-600, § 502(a)(1), “\$5,000 for any one taxable year, in the case of the taxes imposed by subtitle A” for “\$1,500 for any one taxable year, in the case of the taxes imposed by subtitle A and chapter 12, or” in par. (1), “\$5,000, in the case of the tax imposed by chapter 11, or” for “\$1,500 in the case of the tax imposed by chapter 11,” in par. (2), and added par. (3).  
 Subsec. (g). Pub. L. 95-600, § 502(b), added subsec. (g).  
 1976—Subsec. (d). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.  
 1972—Pub. L. 92-512, § 203(b)(2), substituted “\$1,500” for “\$1,000” in section catchline.  
 Subsec. (a)(1), (2). Pub. L. 92-512, § 203(b)(2), substituted “\$1,500” for “\$1,000”.  
 Subsec. (f). Pub. L. 92-512, § 203(b)(1), added subsec. (f).

#### EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title IV, § 422(b), Dec. 18, 2015, 129 Stat. 3123, provided that: “The amendments made by this section [amending this section] shall apply to cases pending as of the day after the date of the enactment of this Act [Dec. 18, 2015], and cases commenced after such date of enactment.”

#### EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 applicable to proceedings commenced after July 22, 1998, see section 3103(c) of Pub. L. 105-206, set out as a note under section 7436 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IV, § 461(b), July 18, 1984, 98 Stat. 823, provided that: “The amendments made by

this section [amending this section] shall take effect on the date of the enactment of this Act [July 18, 1984].”

#### EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-362, title I, § 106(a)(2), Oct. 25, 1982, 96 Stat. 1730, provided that: “The amendment made by this subsection [amending this section] shall apply with respect to petitions filed after the date of the enactment of this Act [Oct. 25, 1982].”

#### EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-222 effective Apr. 1, 1980, see section 105(b)(1) of Pub. L. 96-222, set out as a note under section 7456 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title V, § 502(d), Nov. 6, 1978, 92 Stat. 2879, provided that:

“(1) SUBSECTION (a).—The amendments made by subsection (a) [amending this section] shall take effect on the first day of the first calendar month beginning more than 180 days after the date of the enactment of this Act [Nov. 6, 1978].

“(2) SUBSECTIONS (b) AND (c).—The amendments made by subsection (b) [amending this section] and (c) [amending section 7456 of this title] shall take effect on the date of the enactment of this Act.”

#### EFFECTIVE DATE OF 1972 AMENDMENT

Pub. L. 92-512, title II, § 204, Oct. 20, 1972, 86 Stat. 945, as amended by Pub. L. 94-455, title XXI, § 2116(a), Oct. 4, 1976, 90 Stat. 1910; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) GENERAL RULE.—Except as provided in subsections (b) and (c), the provisions of this title (and the amendments made thereby) [enacting this section and sections 6362 and 6363 of this title and amending this section and section 6405 of this title] shall take effect on the date of the enactment of this Act [Oct. 20, 1972].

“(b) COLLECTION AND ADMINISTRATION OF STATE TAXES BY THE UNITED STATES MAY NOT BEGIN BEFORE JANUARY 1, 1974.—Section 6361 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as added by section 202(a) of this Act) shall take effect on whichever of the following is the later:

“(1) January 1, 1974, or

“(2) the first January 1 which is more than one year after the first date on which at least one State has notified the Secretary of the Treasury or his delegate of an election to enter into an agreement under section 6363 of such Code.

“(c) JURISDICTION OF TAX COURT IN DISPUTES INVOLVING \$1,500 OR LESS.—The amendments made by paragraphs (2) and (3) of section 203(b) of this Act [amending this section] shall take effect on January 1, 1974.”

#### EFFECTIVE DATE

Pub. L. 91-172, title IX, § 962(e), Dec. 30, 1969, 83 Stat. 736, provided that: “The amendments made by sections 957 [enacting this section] and 960(a), (b), (f), and (i) [amending sections 6214, 6512, 7453, 7456, 7481, 7487, of this title] shall take effect one year after the date of enactment of this Act [Dec. 30, 1969].”

#### SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

#### § 7464. Intervention by trustee of debtor's estate

The trustee of the debtor's estate in any case under title 11 of the United States Code may in-

tervene, on behalf of the debtor's estate, in any proceeding before the Tax Court to which the debtor is a party.

(Added Pub. L. 96-589, §6(c)(1), Dec. 24, 1980, 94 Stat. 3407.)

#### PRIOR PROVISIONS

A prior section 7464 was renumbered section 7465 of this title.

#### EFFECTIVE DATE

Section effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bankruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as an Effective Date of 1980 Amendment note under section 108 of this title.

### § 7465. Provisions of special application to transferees

(1) For rules of burden of proof in transferee proceedings, see section 6902(a).

(2) For authority of Tax Court to prescribe rules by which a transferee of property of a taxpayer shall be entitled to examine books, records and other evidence, see section 6902(b).

(Aug. 16, 1954, ch. 736, 68A Stat. 888, §7463; renumbered §7464, Pub. L. 91-172, title IX, §957(a), Dec. 30, 1969, 83 Stat. 733; renumbered §7465, Pub. L. 96-589, §6(c)(1), Dec. 24, 1980, 94 Stat. 3407.)

### § 7466. Judicial conduct and disability procedures

#### (a) In general

The Tax Court shall prescribe rules, consistent with the provisions of chapter 16 of title 28, United States Code, establishing procedures for the filing of complaints with respect to the conduct of any judge or special trial judge of the Tax Court and for the investigation and resolution of such complaints. In investigating and taking action with respect to any such complaint, the Tax Court shall have the powers granted to a judicial council under such chapter.

#### (b) Judicial council

The provisions of sections 354(b) through 360 of title 28, United States Code, regarding referral or certification to, and petition for review in the Judicial Conference of the United States, and action thereon, shall apply to the exercise by the Tax Court of the powers of a judicial council under subsection (a). The determination pursuant to section 354(b) or 355 of title 28, United States Code, shall be made based on the grounds for removal of a judge from office under section 7443(f), and certification and transmittal by the Conference of any complaint shall be made to the President for consideration under section 7443(f).

#### (c) Hearings

##### (1) In general

In conducting hearings pursuant to subsection (a), the Tax Court may exercise the authority provided under section 1821 of title 28, United States Code, to pay the fees and allowances described in that section.

##### (2) Reimbursement for expenses

The Tax Court shall have the power provided under section 361 of such title 28 to award re-

imbursement for the reasonable expenses described in that section. Reimbursements under this paragraph shall be made out of any funds appropriated for purposes of the Tax Court.

(Added Pub. L. 114-113, div. Q, title IV, §431(a), Dec. 18, 2015, 129 Stat. 3125.)

#### EFFECTIVE DATE

Pub. L. 114-113, div. Q, title IV, §431(c), Dec. 18, 2015, 129 Stat. 3125, provided that: "The amendments made by this section [enacting this section] shall apply to proceedings commenced after the date which is 180 days after the date of the enactment of this Act [Dec. 18, 2015] and, to the extent just and practicable, all proceedings pending on such date."

### PART III—MISCELLANEOUS PROVISIONS

Sec.	
7470.	Administration.
7470A.	Judicial conference.
7471.	Employees.
7472.	Expenditures.
7473.	Disposition of fees.
7474.	Fee for transcript of record.
7475.	Practice fee.

#### AMENDMENTS

2015—Pub. L. 114-113, div. Q, title IV, §432(c), Dec. 18, 2015, 129 Stat. 3126, added items 7470 and 7470A.

1988—Pub. L. 100-647, title I, §1018(u)(45), Nov. 10, 1988, 102 Stat. 3592, added item 7475.

### § 7470. Administration

Notwithstanding any other provision of law, the Tax Court may exercise, for purposes of management, administration, and expenditure of funds of the Court, the authorities provided for such purposes by any provision of law (including any limitation with respect to such provision of law) applicable to a court of the United States (as that term is defined in section 451 of title 28, United States Code), except to the extent that such provision of law is inconsistent with a provision of this subchapter.

(Added Pub. L. 114-113, div. Q, title IV, §432(a), Dec. 18, 2015, 129 Stat. 3126.)

### § 7470A. Judicial conference

#### (a) Judicial conference

The chief judge may summon the judges and special trial judges of the Tax Court to an annual judicial conference, at such time and place as the chief judge shall designate, for the purpose of considering the business of the Tax Court and recommending means of improving the administration of justice within the jurisdiction of the Tax Court. The Tax Court shall provide by its rules for representation and active participation at such conferences by persons admitted to practice before the Tax Court and by other persons active in the legal profession.

#### (b) Registration fee

The Tax Court may impose a reasonable registration fee on persons (other than judges and special trial judges of the Tax Court) participating at judicial conferences convened pursuant to subsection (a). Amounts so received by the Tax Court shall be available to the Tax Court to defray the expenses of such conferences.