

REFERENCES IN TEXT

The date of the enactment of the Pension Protection Act of 2006, referred to in text, is the date of enactment of Pub. L. 109-280, which was approved Aug. 17, 2006.

AMENDMENTS

2009—Pub. L. 111-8, which directed the amendment of section 7472 of “title 26, United States Code” by inserting “after April 24, 1999, that is incurred” after “imposed” in second sentence, was executed to this section, which is section 7472 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

2006—Pub. L. 109-280 inserted after first sentence “Notwithstanding any other provision of law, the Tax Court is authorized to pay on behalf of its judges, age 65 or over, any increase in the cost of Federal Employees’ Group Life Insurance imposed after the date of the enactment of the Pension Protection Act of 2006, including any expenses generated by such payments, as authorized by the chief judge in a manner consistent with such payments authorized by the Judicial Conference of the United States pursuant to section 604(a)(5) of title 28, United States Code.”

1986—Pub. L. 99-514 substituted “Except as provided in section 7475, all” for “All” in second sentence.

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111-8, div. D, title VI, §618(b), Mar. 11, 2009, 123 Stat. 677, provided that: “This amendment [amending this section] shall take effect as if included in the amendment made by section 852 of the Pension Protection Act of 2006 [Pub. L. 109-280].”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 effective Jan. 1, 1987, see section 1553(c) of Pub. L. 99-514, set out as an Effective Date note under section 7475 of this title.

§ 7473. Disposition of fees

Except as provided in sections 7470A and 7475, all fees received by the Tax Court pursuant to this title shall be deposited into a special fund of the Treasury to be available to offset funds appropriated for the operation and maintenance of the Tax Court.

(Aug. 16, 1954, ch. 736, 68A Stat. 888; Pub. L. 99-514, title XV, §1553(b)(2), Oct. 22, 1986, 100 Stat. 2754; Pub. L. 114-113, div. Q, title IV, §432(b), Dec. 18, 2015, 129 Stat. 3126.)

AMENDMENTS

2015—Pub. L. 114-113 amended section generally. Prior to amendment, text read as follows: “Except as provided in section 7475, all fees received by the Tax Court shall be covered into the Treasury as miscellaneous receipts.”

1986—Pub. L. 99-514 substituted “Except as provided in section 7475, all” for “All”.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 effective Jan. 1, 1987, see section 1553(c) of Pub. L. 99-514, set out as an Effective Date note under section 7475 of this title.

§ 7474. Fee for transcript of record

The Tax Court is authorized to fix a fee, not in excess of the fee fixed by law to be charged and collected therefor by the clerks of the district courts, for comparing, or for preparing and comparing, a transcript of the record, or for copying any record, entry, or other paper and the comparison and certification thereof.

(Aug. 16, 1954, ch. 736, 68A Stat. 888.)

§ 7475. Practice fee**(a) In general**

The Tax Court is authorized to impose a periodic registration fee on practitioners admitted to practice before such Court. The frequency and amount of such fee shall be determined by the Tax Court, except that such amount may not exceed \$30 per year.

(b) Use of fees

The fees described in subsection (a) shall be available to the Tax Court to employ independent counsel to pursue disciplinary matters and to provide services to pro se taxpayers.

(Added Pub. L. 99-514, title XV, §1553(a), Oct. 22, 1986, 100 Stat. 2754; amended Pub. L. 109-280, title VIII, §860(a), Aug. 17, 2006, 120 Stat. 1020.)

AMENDMENTS

2006—Subsec. (b). Pub. L. 109-280 inserted “and to provide services to pro se taxpayers” before period at end.

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-280, title VIII, §860(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

Pub. L. 99-514, title XV, §1553(c), Oct. 22, 1986, 100 Stat. 2754, provided that: “The amendments made by this section [enacting this section and amending sections 7472 and 7473 of this title] shall take effect on January 1, 1987.”

PART IV—DECLARATORY JUDGMENTS

Sec.

- 7476. Declaratory judgments relating to qualification of certain retirement plans.
- 7477. Declaratory judgments relating to value of certain gifts.
- 7478. Declaratory judgments relating to status of certain governmental obligations.
- 7479. Declaratory judgments relating to eligibility of estate with respect to installment payments under section 6166.

AMENDMENTS

1997—Pub. L. 105-34, title V, §§505(b), 506(c)(2), Aug. 5, 1997, 111 Stat. 855, 856, added items 7477 and 7479.

1984—Pub. L. 98-369, div. A, title I, §131(e)(2)(B), July 18, 1984, 98 Stat. 665, struck out item 7477 “Declaratory judgments relating to transfers of property from the United States”.

1978—Pub. L. 95-600, title III, §336(c)(2), Nov. 6, 1978, 92 Stat. 2842, added item 7478.

1976—Pub. L. 94-455, title X, §1042(d)(2)(D), (E), Oct. 4, 1976, 90 Stat. 1639, struck out in part heading “RELATING TO QUALIFICATIONS OF CERTAIN RETIREMENT PLANS” after “DECLARATORY JUDGMENTS”, inserted “relating to qualification of certain retirement plans” after “Declaratory judgments” in item 7476, and added item 7477.

1974—Pub. L. 93-406, title II, §1041(a), Sept. 2, 1974, 88 Stat. 949, added part heading and analysis of sections.

§ 7476. Declaratory judgments relating to qualification of certain retirement plans**(a) Creation of remedy**

In a case of actual controversy involving—

- (1) a determination by the Secretary with respect to the initial qualification or continuing qualification of a retirement plan under subchapter D of chapter 1, or