

2000 TAX COURT NON-ATTORNEY ADMISSION EXAMINATION

Instructions

Four hours will be allowed to answer all of the questions in the examination. Each question has been allocated a specific number of minutes (see the notation in parenthesis at the beginning of each question). Each question will be weighted according to the time allocated to the question.

Write your answers legibly in ink in the bound answer book/s furnished you for this purpose. Write your examination number on the cover of each answer book that you use, as well as on your examination. Identify each answer by the same number as the question. Remove no pages from your bound answer book/s; you are being furnished loose sheets of paper for you to use as scratch paper.

This examination is designed to test your overall knowledge of Tax Court Rules of Practice and Procedure, Federal taxation, the law of evidence, and rules of professional responsibility. The examination consists of four parts. Each part will be graded separately, and you must show your proficiency with respect to each part of the examination. The first part (60 minutes) deals with the Tax Court Rules of Practice and Procedure; it contains 18 questions and 5 pages. The second part (96 minutes) deals with substantive Federal income, gift, estate, and generation-skipping transfer taxation; it contains 30 questions and 6 pages. The third part (60 minutes) deals with the rules of evidence applicable in the Tax Court; it contains 19 questions and 4 pages. The fourth part (24 minutes) deals with professional responsibility rules applicable to practice before the Tax Court; it contains 8 questions and 2 pages. Make sure that your examination is complete; you are responsible for any omissions from the examination.

ANSWER THE QUESTIONS IN EACH OF THE FOUR PARTS OF THE EXAMINATION IN ANSWER BOOK/S SEPARATE FROM THE ANSWER BOOK/S CONTAINING ANSWERS TO THE OTHER THREE PARTS OF THE EXAMINATION.

The only reference materials permitted to be with you during the examination (each of which is provided to you) are (1) a copy of the Internal Revenue Code, (2) a copy of the Rules of Practice and Procedure of the Court, including the amendments to the Rules and the Interim Rules, and (3) the Model Rules of Professional Responsibility. You are to refer to and apply these materials in taking the examination. You also may bring with you and use a calculator.

Clarity and conciseness of expression will be a significant factor in grading your examination. Answer only the questions that are asked.

Do not inquire of the proctor regarding the examination questions. If you think a question contains an ambiguity, state the ambiguity, resolve the ambiguity by stating a reasonable assumption in your answer, and then answer the question based upon your assumption.

UNLESS OTHERWISE INDICATED, ASSUME ALL TAXPAYERS USE THE CASH METHOD OF ACCOUNTING AND ARE CALENDAR YEAR TAXPAYERS. ALL STATUTORY REFERENCES ARE TO THE INTERNAL REVENUE CODE. UNLESS OTHERWISE STATED, ASSUME ALL EVENTS OCCUR DURING 2000 AND ANSWER ALL QUESTIONS AS TO THE 2000 TAXABLE YEAR. UNLESS DIRECTED TO THE CONTRARY, ANSWER EACH QUESTION INDEPENDENT OF THE FACTS OF THE OTHER QUESTIONS.

The proctor will tell you when you may begin the test, and you will be given a warning 5 minutes before the examination is over. When time is called, put your pen down. Absolutely no extension of time is permissible. When the time for completion of your examination has elapsed, turn in to the proctor this examination, your answer books, and the materials furnished to you. If you complete the examination early, you may turn in the materials and leave.