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U.S. Tax Court Expands Access to Potential Litigants

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On September 8, 2026, the U.S. Tax Court, through Chief Judge Patrick Urda, announced three significant procedural changes designed to improve taxpayer access to the Court and modernize case administration: (1) the addition of five new place of trial locations, (2) the elimination of restrictions that previously prevented regular tax cases from being heard in certain place of trial locations, and (3) the implementation of a pilot “reporting calendar” program starting in 2027. Collectively, these changes increase venue flexibility for taxpayers and signal the Court’s willingness to experiment with more active judicial case management. In making the Announcement, the Court noted that part of the decision to make these changes was the result of a

“data-driven assessment using information from DAWSON, the Court’s case management system.” The Court started using DAWSON in 2020, and has already used data and feedback from DAWSON to implement other changes designed to improve access and functionality for its litigants.

The first two changes are focused principally on expanding access to the Court. The five new trial locations include: (1) Austin, Texas; (2) Charlotte, North Carolina; (3) Newark, New Jersey; (4) Orlando, Florida; and (5) Sacramento, California. At the same time, the Court removed restrictions that previously limited certain trial locations to small tax cases. As a result, taxpayers may now request any of the Court’s 79 place of trial locations, regardless of whether the case proceeds as a regular tax case or small tax case.

A “small” or “S” tax case is generally available when the amount in dispute does not exceed \$50,000 for the relevant tax period (which is defined depending on the case type). While the small tax case procedures may provide a faster and less formal path to resolution, decisions issued in small tax cases are not appealable and have no precedential value.

With greater availability of place of trial locations, taxpayers now have more flexibility to select trial locations that are closer to their business operations, witnesses, or advisors. This can, in turn, reduce litigation costs or business disruptions that could otherwise be associated with litigating a Tax Court case. The Court expressly noted that petitioners in pending cases may file a Motion to Change Place of Trial, which signals the Court’s willingness to allow taxpayers to take advantage of these changes even if their case is ongoing. Taxpayers with existing cases should therefore consider whether one of the newly available locations would reduce travel costs, improve witness availability, or otherwise facilitate efficient case management.

The third change, a pilot program for a “reporting calendar” procedure, may ultimately prove more significant than the venue changes. Under the pilot program, cases will be assigned to a judge before a trial date is scheduled, with pretrial proceedings being governed by a standing scheduling order. Although the Court has not yet provided extensive details regarding implementation, the program suggests a move toward earlier judicial involvement and more structured pretrial management. In many respects, this approach resembles federal district court practice, where judges are assigned upon the filing of a case and actively supervise discovery, motion practice, and scheduling issues.

Earlier judicial involvement could promote faster issue identification, earlier settlement discussions, and more efficient resolution of discovery disputes. As a result, taxpayers and their counsel may need to undertake factual development, expert retention, and litigation strategy assessments much earlier in the life of a case.

Five Big Takeaways from the U.S. Tax Court’s September 8 Announcement

1. Revisit place of trial locations in pending cases.

Taxpayers with pending cases should evaluate whether one of the newly available trial locations would reduce travel burdens, improve witness access, or otherwise lower litigation costs.

2. Venue flexibility has expanded substantially.

Regular tax cases may now be heard in any of the Court’s 79 place of trial locations, allowing taxpayers to focus on convenience rather than procedural limitations.

3. Reporting calendars may transform Tax Court practice.

Earlier judicial assignment and structured pretrial activity through a scheduling order could

significantly alter how cases are managed before trial.

4. Early case development will become more important.

Taxpayers and counsel may need to assess facts, retain experts, and evaluate settlement opportunities much earlier than under the traditional trial-calendar model.

5. The Court is actively modernizing its procedures.

The Announcement reflects the Court's reliance on data-driven decision-making and signals a willingness to continue refining procedures to improve efficiency and taxpayer access.

Ultimately, whether through expanded venue options or more active judicial oversight, the Court's announcement underscores the importance of evaluating litigation strategy early and remaining attentive to procedural developments that may affect the efficient resolution of Tax Court disputes.