



TAX POLICY CENTER
URBAN INSTITUTE & BROOKINGS INSTITUTION

Can the Internal Revenue Service Administer a Complicated Tax System on Its Budget?

#LiveAtUrban

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TAX COURT CASES FILED AND CLOSED

FISCAL YEAR	FILED	CLOSED
2016	28,831	33,038
2017	27,091	29,037
2018	25,422	26,259
2019	24,364	21,740
2020	16,988	19,568

TRIAL STATISTICS FOR FISCAL YEAR 2020

COURT OF APPEALS	CASES APPEALED in FY 2020	TRIALS HELD		
		IN PERSON	REMOTE	TOTAL
1 st	1	0	0	0
2 nd	10	5	3	8
3 rd	3	2	0	2
4 th	15	7	1	8
5 th	11	10	0	10
6 th	6	3	1	4
7 th	15	4	0	4
8 th	3	3	4	7
9 th	45	34	6	40
10 th	7	8	1	9
11 th	33	18	2	20
D.C. and Federal	7	16	0	16
TOTAL	156	110	18	128

**CASES FILED BASED ON JURISDICTION TYPE
FISCAL YEAR 2020**

JURISDICTION TYPE	FILED	PERCENT
Deficiency	16,119	94.88%
Lien/Levy	770	4.53%
Whistleblower	80	0.47%
Passport	12	0.07%
Declaratory Judgment, Exempt Organization	6	0.04%
Declaratory Judgment, Retirement Plan Revocation	1	0.01%
Disclosure	-0-	0.00%
TOTAL	16,988	100%



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