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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3103 - Small Case Calendar

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Section 3103

A. Provision(s) covered: Section 3103 (Code sections 7436, 7443, and 7463). Increase in Size of Cases Eligible for Small Case Procedures.

B. Background: The Tax Court provides a special litigation process for “Small Taxpayers” which is much more informal than regular litigation. The rules of evidence and pleading are relaxed in these cases, and the court, using “Special Trial Judges” conducts the cases so that taxpayers can often represent themselves without legal counsel. Presently, the jurisdictional limit in the Tax Court for small cases is \$10,000. That has been the limit since 1984. As incomes have risen since then, the jurisdictional limit has become increasingly restrictive.

C. Change(s): The jurisdictional limit for small tax cases is increased to \$50,000.

D. Impact: The changes affect the rules applicable to Tax Court proceedings, making the simplified small tax case procedures more readily available to taxpayers.

E. Necessary Actions

1. Change the CCDM to reflect this change.
2. Modify statutory notices of deficiency and related publication advising of the changes to jurisdictional limits.
3. Work with Tax Court to make changes to Tax Court Rules.

F. Other Special Comments. This change should not have a major effect on the administrative processing of cases.

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