

Tax Court Calendar Call Program

The NCBA Calendar Call Program is a free service organized by the Tax Section of the North Carolina Bar Association (NCBA) where attorneys volunteer to assist taxpayers with cases in U.S. Tax Court for trials in the Carolinas and remote trial sessions. The program is offered to help fill the gap in providing access to the legal system; there is no minimum income required.

[Program Guidelines](#)

What is the U.S. Tax Court?

The [U.S. Tax Court](#) is a travelling court, and the only Federal forum where a taxpayer can litigate a case before paying the tax. A case in the U.S. Tax Court starts when a taxpayer (the petitioner) files a petition (similar to a complaint) to start litigation against the Internal Revenue Service to dispute taxes that the IRS says the taxpayer owes. In the 2024 fiscal year, 29,925 petitions were filed, of which approximately 80%, the petitioners were *pro se* (unrepresented)¹. Judges from the U.S. Tax Court travel to the places of trial. In the Carolinas, the court goes to Charlotte and Winston-Salem, North Carolina and Columbia, South Carolina. The number of times the court comes to the Carolinas varies based on the Court's caseload. The court also holds remote trial calendars throughout the year.

Attorneys – How does the NCBA Calendar Call Program help attorneys, what is the time commitment, and what training resources are available?

The experience is also beneficial to attorneys, both because it encourages services by tax attorneys within their area of practice and because it provides additional litigation opportunities. The volunteer attorney is not required to enter an appearance (limited or otherwise) but is permitted to do so *pro bono*.

For volunteer attorneys, the time commitment for any calendar call is generally limited to that day and lasts for only the duration of the calendar call (which is usually not more than a few hours). All volunteer attorneys must be a member of the Bar of the U.S. Tax Court and be in good standing. Admission to the U.S. Tax Court begins with completing an [Application for Admission to Practice \(Form 30\)](#) along with the information stated in the form. For more information, visit the [Admission](#) page of the U.S. Tax Court. An understanding of substantive

tax law, particularly with issues common to low-income taxpayers, is preferred but not required. If you are interested in participating but have little or no Tax Court experience, you can be paired with a more experienced attorney. The Tax Section of the American Bar Association produced training videos regarding the [calendar call](#) (note that the reference to faxing materials to the court is outdated), a [simulated intake](#) discussion, and a [simulated negotiation](#) with IRS Counsel (begins at 10:32).

How do I contact the NCBA Calendar Call Program administrator?

For additional information or to express your interest in volunteering in the program, contact the founder and administrator of the NCBA Calendar Call Program, Kim Tyson at [\(980\) 224-4759](tel:9802244759) or hello@ktysonlaw.com.