

## Mark Allison Comments on Chief Counsel's Recommended Changes to Tax Court Rules

10.01.2015

### *Standard Federal Tax Reports*

The IRS Chief Counsel is recommending revisions to certain Tax Court rules. "Many of these comments are designed to minimize confusion and provide efficiency for the Tax Court and the government, along with maximizing the effective use of resources," said Mark D. Allison. "Several years ago, the rule changes for small cases were intended to bring those cases in line with regular cases. In hindsight, the government may feel it has created more burdens on pro se taxpayers and itself," Allison said. "It is not clear if the proposed change would be for all small cases or only for small cases where the taxpayer is pro se," Allison observed. Mr. Allison was recently named a member of the Appointments to the Tax Court Committee, where he plays an essential role in the operations of the Tax Court, as well as in making recommendations on who is appointed as a judge to the Tax Court. To see the full article, please see the PDF link above or visit Wolters Kluwer's website (subscription required).

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