

2.2.07 | TAX COURT APPEALS

The appellant must pay the \$600 appeal fee to the U.S. Tax Court upon filing of the notice of appeal. If the fee is not paid upon filing of the notice, the court of appeals notifies the party that the fee must be paid to the tax court or an application to proceed in forma pauperis must be filed with the court of appeals.

(4th Circuit Court of Appeals // December 2023)

