

ESTIMATED REVENUE EFFECTS OF H.R. 5349,
THE "TAX COURT IMPROVEMENT ACT,"
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON SEPTEMBER 17, 2025

Fiscal Years 2026 - 2035

[Millions of Dollars]

Provision	Effective	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026-35
1. Authorization of subpoenas before hearings to facilitate settlements	DOE	----- Negligible Revenue Effect -----										
2. Authorization of special trial judges to hear additional cases and address contempt.....	[1]	---	[2]	1	1	2	2	2	1	[2]	[2]	9
3. Disqualification of Tax Court judges and special trial judges.....	DOE	----- Negligible Revenue Effect -----										
4. Clarification of Tax Court jurisdiction to apply equitable tolling in deficiency cases.....	fma DOE	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	-3
NET TOTAL		[3]	[2]	[2]	1	2	2	2	[2]	[3]	[3]	6

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be October 1, 2025.

Legend for "Effective" column:
fma = filings made after
DOE = date of enactment

[1] Generally effective on the date of enactment. The authorization of special trial judges to hear proceedings and render the Tax Court's decision in cases where the parties consent and the Tax Court's rules so provide is effective upon the Tax Court's adoption of such rules.
[2] Gain of less than \$500,000.
[3] Loss of less than \$500,000.