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Special Courts

The Supreme Court has held that ''. . . Article III [of the Constitution] does not express the full authority of Congress to create courts, and that other Articles invest Congress with powers in the exertion of which it may create inferior courts and clothe them with functions deemed essential or helpful in carrying those powers into execution.'' Such courts, known as legislative courts, have functions which ''. . . are directed to the execution of one or more of such powers and are prescribed by Congress independently of section 2 of Article III; and their judges hold office for such term as Congress prescribes, whether it be a fixed period of years or during good behavior.'' Appeals from the decisions of these courts, with the exception of the U.S. Tax Court and the U.S. Court of Appeals for the Armed Forces, may be taken to the U.S. Court of Appeals for the Federal Circuit. Appeals from the decisions of the Tax Court may be taken to the court of appeals in which judicial circuit the case was initially heard. Certain decisions of the U.S. Court of Appeals for the Armed Forces are reviewable by writ of certiorari in the Supreme Court.

United States Court of Federal Claims The U.S. Court of Federal Claims, formerly known as the U.S. Claims Court, has jurisdiction over claims seeking money judgments against the United States. A claim must be founded upon the United States Constitution; an act of Congress; the regulation of an executive department; an express or implied-in-fact contract with the United States; or damages, liquidated or unliquidated, in cases not sounding in tort. Judges in the U.S. Court of Federal Claims are appointed by the President for 15-year terms, subject to Senate confirmation. Appeals are to the U.S. Court of Appeals for the Federal Circuit.

For further information, contact the Clerk, United States Court of Federal Claims, 717 Madison Place NW., Washington, DC 20005–1086. Phone, 202–208–4968.

United States Court of Appeals for the Armed Forces This court was established under Article I of the Constitution of the United States pursuant to act of May 5, 1950, as amended (10 U.S.C. 867). Subject only to certiorari review by the Supreme Court of the United States in a limited number of cases, the court serves as the final appellate tribunal to review court-martial convictions of all the Armed Forces. It is exclusively an appellate criminal court, consisting of five civilian judges who are appointed for 15-year terms by the President with the advice and consent of the Senate. The court is called upon to exercise jurisdiction to review the record in all cases:

—extending to death;

—certified to the court by a Judge Advocate General of an armed force or by the General Counsel of the Department of Transportation, acting for the Coast Guard; or

—petitioned by accused who have received a sentence of confinement for 1 year or more, and/or a punitive discharge.

The court also exercises authority under the All Writs Act (28 U.S.C. 1651 (a)).

In addition, the judges of the court are required by law to work jointly with the senior uniformed lawyer from each armed force, the Chief Counsel of the Coast Guard, and two members of the public appointed by the Secretary of Defense, to make an annual comprehensive survey and to report annually to the Congress on the operation and progress of the military justice system under the Uniform Code of Military Justice, and to recommend improvements wherever necessary.

For further information, contact the Clerk, United States Court of Appeals for the Armed Forces, 450 E Street NW., Washington, DC 20442–0001. Phone, 202–761–1448. Fax, 202–761–4672. Internet, www.armfor.uscourts.gov.

United States Tax Court This is a court of record under Article I of the Constitution of the United States (26 U.S.C. 7441). Currently an independent

judicial body in the legislative branch, the court was originally created as the United States Board of Tax Appeals, an independent agency in the executive branch, by the Revenue Act of 1924 (43 Stat. 336) and continued by the Revenue Act of 1926 (44 Stat. 105), the Internal Revenue Codes of 1939, 1954, and 1986. The name was changed to the Tax Court of the United States by the Revenue Act of 1942 (56 Stat. 957), and the Article I status and change in name to United States Tax Court were effected by the Tax Reform Act of 1969 (83 Stat. 730).

The court is composed of 19 judges. Its strength is augmented by senior judges who may be recalled by the chief judge to perform further judicial duties and by special trial judges who are appointed by the chief judge and serve at the pleasure of the court. The chief judge is elected biennially from among the 19 judges of the court.

The matters over which the Court has jurisdiction are set forth in the various sections of title 26 of the U.S. Code.

At the option of the individual taxpayer, simplified procedures may be utilized for the trials of small tax cases, provided that in a case conducted under these procedures the decision of the court would be final and not subject to review by any court. The jurisdictional maximum for such cases is $50,000 for any disputed year.

All decisions, other than small tax case decisions, are subject to review by the courts of appeals and thereafter by the Supreme Court of the United States upon the granting of a writ of certiorari.

The office of the court and all of its judges are located in Washington, DC. The court conducts trial sessions at various locations within the United States as reasonably convenient to taxpayers as practicable. Each trial session is conducted by a single judge or a special trial judge. All proceedings are public and are conducted judicially in accordance with the court's Rules of Practice and the rules of evidence applicable in trials without a jury in the U.S. District Court for the District of Columbia. A fee of $60 is prescribed for the filing of a petition. Practice before the court is limited to practitioners admitted under the court's Rules.

For further information, contact the Administrative Office, United States Tax Court, 400 Second Street NW., Washington, DC 20217–0002. Phone, 202–606–8751. Internet, www.ustaxcourt.gov.

United States Court of Appeals for Veterans Claims The United States Court of Veterans Appeals was established on November 18, 1988 (102 Stat. 4105, 38 U.S.C. 7251) pursuant to Article I of the Constitution, and given exclusive jurisdiction to review decisions of the Board of Veterans Appeals. The court was renamed the United States Court of Appeals for Veterans Claims by the Veterans Programs Enhancement Act of 1998 (38 U.S.C. 7251 note). The court may not review the schedule of ratings for disabilities or actions of the Secretary in adopting or revising that schedule. Decisions of the Court of Appeals for Veterans Claims may be appealed to the United States Court of Appeals for the Federal Circuit.

The court consists of seven judges appointed by the President, with the advice and consent of the Senate, for 15-year terms. One of the judges serves as chief judge.

The court's principal office is in the District of Columbia, but the court can also act at any place within the United States.

For further information, contact the Clerk, United States Court of Appeals for Veterans Claims, Suite 900, 625 Indiana Avenue NW., Washington, DC 20004–2950. Phone, 202–501–5970. Internet, www.vetapp.gov.

Other Courts There have also been created two courts of local jurisdiction for the District of Columbia: the District of Columbia Court of Appeals and the Superior Court.

Business of the Federal Courts

The business of all the Federal courts described here, except the Court of Appeals for the Armed Forces, the Tax Court, the Court of Appeals for Veterans Claims, and the District of Columbia courts, is discussed in detail in the text and tables of the *Annual Report of the Director of the Administrative Office of the United States Courts (1940–2001).*