



UNITED STATES TAX COURT
Washington, D.C. 20217

August 27, 2021

Administrative Order No. 2021-01

Subject: Policies for Remote (Virtual) Proceedings

The United States Tax Court, headquartered in Washington, D.C., is a Court of nationwide jurisdiction and conducts trial sessions in 74 cities across the country. Petitioners generally select a designated trial session city for their trial location. The Court's default is to conduct in-person trials. The Court may, however, schedule remote (virtual) proceedings to conduct trials to accommodate local limitations (e.g., pandemic-related restrictions, weather concerns, or courtroom availability). Further, in July 2021 the Court adopted policies, effective immediately, that allow for both in-person and remote (virtual) trials.¹ Copies of Standing Pretrial Orders consistent with these policies are attached, and the procedures related to remote (virtual) proceedings are outlined below.

Motions to Proceed Remotely

Either party may request a remote (virtual) trial instead of an in-person trial by filing a Motion to Proceed Remotely. A Motion to Proceed Remotely may be filed at the time a petition is filed and up until 31 days before the first day of the trial session.² A form motion is available on the Court's website under "Case Related Forms". The granting of the motion is at the Judge's discretion. If the Judge grants the Motion to Proceed Remotely, the parties will be provided with detailed instructions, including the date, time, and Zoomgov information for the remote (virtual) proceeding.

Stand-Alone Remote (Virtual) Trial Sessions

When a Motion to Proceed Remotely is granted before the case is scheduled for trial, the Court will make every effort to add the case to a stand-alone remote (virtual) trial session that is at least 5 months away. These remote (virtual) trial sessions will be scheduled to start at 1:00 PM (Eastern Time) to accommodate

¹ Based on these adoptions, Administrative Order No. 2020-02 is terminated.

² The notice of receipt of petition includes a section that provides petitioners with information about requesting a remote (virtual) proceeding.

most time zones and reduce confusion.³

When a Motion to Proceed Remotely is granted after a case is already scheduled for trial, it is up to the presiding Judge whether to conduct the trial remotely at an agreed-upon time or transfer the case to a stand-alone remote (virtual) trial session that is closest to the original trial date.

Public Access and Taxpayer Assistance for Remote (Virtual) Proceedings

Public access to remote (virtual) proceedings is available via live audio with access information posted on the Court's website.

The Court will coordinate with the Tax Clinics and Bar Sponsored Pro Bono Programs to ensure their services are available and accessible to self-represented individuals participating in remote (virtual) trial sessions.

Maurice B. Foley
Chief Judge

³ The Tax Court is based in Washington, D.C. and follows US Eastern Time. All communications from the Court regarding a remote (virtual) trial session that provide a time of day refer to Eastern Time as if in Washington, D.C.



United States Tax Court

Washington, DC 20217

Petitioner, LLC

Petitioner

v.

Commissioner of Internal Revenue

Respondent

Docket No. 1234-05

Notice Setting Case For Trial

Trial At	Judge
United States Tax Court 400 Second Street, NW Washington, DC 20217	Judge

The parties are hereby notified that this case is set for trial at the Trial Session beginning at **10:00 AM on Monday, May 24, 2001**. The calendar for the Session will be called at that date and time, and the parties are expected to be present and to be prepared to try the case. **Your failure to appear may result in dismissal of the case and entry of decision against you.**

The Court will set the time for each trial at the end of the calendar call (unless the parties request in advance a specific date and time for trial and the Court grants the request). In setting trial times the Court attempts to accommodate the parties, but the final determination of trial times rests in the Court's discretion.

Your attention is called to the requirements set out in the Standing Pretrial Order that is served with this notice.

IMPORTANT: Your case is currently set for an in-person proceeding. In the event that the Court is unable to hold an in-person proceeding and needs to proceed remotely, you will be notified and be given detailed instructions for accessing your remote proceeding.

Stephanie A. Servoss
Clerk of the Court

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

NAME,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. XXXX-20.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

Trial At: [Place of Trial information auto-populated].
THIS TRIAL SESSION WILL BE CONDUCTED REMOTELY.

NOTICE SETTING CASE FOR TRIAL

The parties are hereby notified that this case is set for trial at the Trial Session beginning at 10:00 AM on Monday, September 28, 2020. The calendar for that Session will be called at that date and time, and the parties are directed to appear before the Court at a proceeding to be held using Zoomgov and to be prepared to try the case. Your failure to appear may result in dismissal of the case and entry of decision against you.

The Court will set the time for each trial at the end of the calendar call. In setting trial times the Court attempts to accommodate the parties, but the final determination of trial times rests in the Court's discretion.

ACCESS REMOTE PROCEEDING

- **[Insert instructions on how to access the remote proceeding, including dial-in information.]**
- Your Meeting ID and Password for the remote proceeding is:

**Meeting ID: 123-456-789
Password: 012345**

There are specific requirements in the Standing Pretrial Order that is served with this Notice. The parties should contact each other promptly and cooperate fully so that the necessary steps can be taken to comply with these requirements. Your failure to cooperate may also result in dismissal of the case and entry of decision against you.



UNITED STATES TAX COURT
WASHINGTON, DC
www.ustaxcourt.gov

This case is set for trial at the [CITY, STATE] trial session beginning at **10:00AM** on [DATE].

Please refer to the Notice Setting Case for Trial for more information.

STANDING PRETRIAL ORDER

This Order sets out the Court’s standing procedures for the trial session. If this is your first time appearing before the U.S. Tax Court, please pay special attention to the attached “Petitioner’s (Taxpayer’s) Getting Ready for Trial Checklist.”

About the Court. The U.S. Tax Court hears disputes between taxpayers (petitioners) and the IRS (respondent). The Court is independent of, and not affiliated with, the IRS. Documents previously given to the IRS are not part of the record in this case and may not be considered unless made a part of this case.

Contact Information. The parties must provide the Court with current contact information. If your phone number, email, or mailing address changes, inform the Court right away by filing a Notice of Change of Address form, available on the Court’s website, www.ustaxcourt.gov.

Electronic Filing (eFiling). The Court encourages registration for DAWSON, the Court’s electronic filing and case management system, so that you can electronically file and view documents in your case. If you are not registered for eFiling, you must send the opposing party a copy of any document you file with the Court. To register for DAWSON, email dawson.support@ustaxcourt.gov. eFiling will remain available to parties during the trial session. For more information, see www.ustaxcourt.gov.

Communication Between the Parties. The parties must begin discussing settlement and/or preparation of a stipulation of facts (facts on which the parties agree) as soon as possible. All minor issues should be settled so that the Judge can focus on the issue(s) needing a decision. Some cases may be susceptible to partial or full settlement, and the Court expects the parties to negotiate in good faith with this goal in mind. If a party has trouble communicating with another party or complying with this Order, that party should inform the Judge right away by filing a Status Report or requesting a conference call by calling the Judge’s chambers at the phone number listed below.

Language Barriers. All Court proceedings are conducted in English. All documents must be filed in English or include a certified English translation. You should let the Judge know as early as possible if you require help with English. It is generally the responsibility of each petitioner to bring an interpreter. If you give advance notice, the Court may have one available.

Sanctions. The Court may impose appropriate sanctions, including dismissal, for any unexcused failure to comply with this or other Court orders. See Rule 131(b), Tax Court Rules of Practice and Procedure (available at www.ustaxcourt.gov). **If you have not settled your case and you do not participate in conference calls and pretrial conferences, or appear at trial, the Judge may dismiss your case and enter a decision against you.** Any failures may also be considered in relation to sanctions against and disciplinary proceedings involving counsel. See Rule 202(a).

To allow the efficient disposition of all cases on the trial calendar:

It is ORDERED that the parties comply with the following deadlines and requirements, unless the Court, upon request, grants an extension:

- 1. No later than 60 days before the first day of the trial session:** If a party wants to ask the Judge to decide all or part of the case without trial, the party may file a Motion for Summary Judgment.
- 2. No later than 45 days before the first day of the trial session:** The parties should file any motions related to discovery or stipulations.
- 3. No later than 31 days before the first day of the trial session:**
 - A. Motion for Continuance.** The parties may file any Motions for Continuance (postponement of trial), which the Judge will grant only in exceptional circumstances. See Rule 133. Even joint Motions for Continuance are not automatically granted.
 - B. Motion to Proceed Remotely.** The parties may file a Motion to Proceed Remotely. If the Judge grants the motion, you will be provided with detailed instructions, including the date, time, and Zoomgov information for the remote proceeding.
- 4. No later than 30 days before the first day of the trial session:** If a party plans to call an expert witness at trial, that party must file a Motion for Leave to File an Expert Report and lodge (that is, submit separately through DAWSON if registered for eFiling or otherwise submit in paper) the expert report. An expert witness's testimony may be excluded if the party fails to comply with this Order and Rule 143(g).
- 5. No later than 21 days before the first day of the trial session:** The parties **must file** one of the following: a Proposed Stipulated Decision, a Pretrial Memorandum, a Motion to Dismiss for Lack of Prosecution, or a Status Report.
 - A. Settlement.** If a basis for settlement has been reached, the Proposed Stipulated Decision must be electronically filed no later than 21 days before the first day of the trial session. If the parties have reached a basis for settlement and need additional time to file the Proposed Stipulated Decision, they must file a joint Status Report including a summary of the basis of settlement no later than 21 days before the first day of the trial session. A Stipulation of Settled Issues should be attached, if available. The Status Report must state the reasons for delay in filing the Proposed Stipulated Decision. The Court may issue an Order specifying the date by which the Proposed Stipulated Decision will be due. If a basis for settlement is reached after the trial session begins, the Court will handle any required scheduling on the record.
 - B. Pretrial Memoranda.** If a basis for settlement has not been reached and it appears that a trial is necessary, each party must file a Pretrial Memorandum no later than 21 days before the first day of the trial session. A Pretrial Memorandum form is attached to this Order.
 - i. Witnesses.** Witnesses must be identified in the pretrial memorandum with a brief summary of their anticipated testimony. Witnesses who are not identified will not be permitted to testify at the trial without a showing of good cause.
 - C. Motion to Dismiss for Lack of Prosecution.** If a party has been unresponsive and has failed to cooperate in preparing the case for trial or resolution or to participate in preparing a Stipulation of

Facts, the opposing party should file a Motion to Dismiss for Lack of Prosecution no later than 21 days before the first day of the trial session.

6. No later than 14 days before the first day of the trial session: The parties **must file** a Stipulation of Facts together with all stipulated documents. Documents and pages should be numbered for parties to easily identify documents and pages within documents.

A. Stipulation of Facts. All facts and documents must be stipulated (agreed upon in writing) to the maximum extent possible. If a complete stipulation of facts is not ready for submission no later than 14 days before the first day of the trial session, or when otherwise ordered by the Court, and if the Court determines that this is due to lack of cooperation by either party, the Court may order sanctions against the uncooperative party.

B. Proposed Trial Exhibits. All documents or materials (except impeachment documents or materials) that a party expects to use at trial that are not in the Stipulation of Facts must be exchanged with the opposing party as Proposed Trial Exhibits.

7. No later than 7 days before the first day of the trial session: The parties must file with the Court either a Supplemental Stipulation of Facts with any agreed Proposed Trial Exhibits or any unagreed Proposed Trial Exhibits. The Court may refuse to receive in evidence any document or material that is not filed as a Proposed Trial Exhibit no later than 7 days before the first day of the trial session. See the Court's website (www.ustaxcourt.gov) for instructions on identifying documents and page numbering.

8. Change in Case Status. A Status Report must be filed to inform the Court if the status of the case changes at any time before the trial date and after a Pretrial Memorandum, Motion to Dismiss for Lack of Prosecution, or Status Report is filed. Alternatively, if the case has settled, a Proposed Stipulated Decision may be filed.

9. Remote Proceeding Access. If a remote proceeding is scheduled in your case, the parties must appear before the Judge as instructed in the Notice Setting Case for Trial. Information on how to use Zoomgov, including tips, can be found on the Court's website, www.ustaxcourt.gov. A personal Zoom account is not required, and there is no cost to the parties. The parties are responsible for ensuring, to the best of their abilities, that they and their witnesses have adequate technology and internet resources to participate. The parties should log on and test their connections at least 30 minutes before a remote proceeding is scheduled to begin.

10. Time of Trial. All parties must be prepared for trial at any time during the trial session unless a specific date and time has been previously set by the Court. After Pretrial Memoranda are filed, the Court may schedule a specific date and time for the trial. The parties may also jointly contact the Judge's chambers to request a specific date and time for the trial. If practicable, the Court will attempt to accommodate the request, keeping in mind other scheduling requirements and the anticipated length of the session. Parties should jointly inform the Judge as early as possible if they expect trial to require 3 days or more.

If you do not follow the provisions of this Order, the Judge may dismiss your case and enter a Decision against you.

Dated:

JUDGE NAME
CHAMBERS PHONE NUMBER



UNITED STATES TAX COURT
WASHINGTON, DC
www.ustaxcourt.gov

Petitioner's (Taxpayer's) Getting Ready for Trial Checklist

Before you come to Court:

- If possible, register for DAWSON, the Court's electronic filing and case management system. Registering allows you to submit documents electronically and to view documents submitted by the IRS or issued by the Court as soon as they are filed.
- Review all the materials the Court has sent you.
- Think about what facts you want to tell the Judge.
- Organize your facts and arguments so you can tell your side of the story.
- Organize any documents you have to support your case.
- Speak to the people at the IRS who call or write to you after you get this notice.
- Provide copies of documents to the IRS as soon as possible. The parties are required to exchange copies of any documents they want to use at trial.
- Agree (stipulate) in writing to facts and documents that are not in dispute. All minor issues should be settled so that the Judge can focus on the remaining issue(s). The Stipulation of Facts needs to be filed with the Court no later than 14 days before trial.
- If the IRS will not agree (stipulate) to your documents, submit them to the Court as proposed trial exhibits no later than 7 days before trial. Read the instructions on the Court's website on to how to label each exhibit and remember to include page numbers.
- Consider whether you need any witnesses to support your case. If you plan to have a witness, let the IRS know no later than 21 days before trial. Make sure the witness is available for trial at the trial session.
- Respond to communications and meeting requests from the Judge.
- Be at your trial session early so you are ready when your case is called. You may wish to be there an hour before the starting time to have the opportunity to meet with clinical and calendar call attorneys.
- Be ready when your case is called for trial.
- Learn more about the U.S. Tax Court at www.ustaxcourt.gov.

Trial Calendar: [LOCATION]

Date: [DATE]

Pretrial Memorandum for [Petitioner/Respondent]

Please type or print legibly. This form may be expanded as necessary.

NAME OF CASE:

DOCKET NO(S):

Filed Electronically

ATTORNEYS:

Petitioner:

Respondent:

Tel:

Tel:

Email:

Email:

AMOUNTS IN DISPUTE:

Year(s)/Period(s)

Deficiencies/Liabilities

Additions/Penalties

STATUS OF CASE:

Probable Trial _____ Definite Trial _____

CURRENT ESTIMATE OF TRIAL TIME: _____ hour(s)

MOTIONS YOU EXPECT TO MAKE: *(title and brief description)*

STATUS OF STIPULATION OF FACTS:

Completed, will be filed electronically In progress

ISSUES:

WITNESS(ES) YOU EXPECT TO CALL:

(name and brief summary of expected testimony)

SUMMARY OF FACTS: *(attach separate pages, if necessary, to inform the Court of facts in chronological narrative form)*

BRIEF SYNOPSIS OF LEGAL AUTHORITIES: *(attach separate pages, if necessary, to fully discuss your legal position)*

EVIDENTIARY PROBLEMS:

Date

Petitioner/Respondent

Trial Judge:

[Judge]

United States Tax Court

400 Second St NW

Washington, DC 20217

[Chambers Phone No.]



UNITED STATES TAX COURT

Washington, D.C. 20217

www.ustaxcourt.gov

This case is set for trial at the [City, State] trial session beginning at 10:00AM on [Date].

Please refer to the Notice Setting Case for Trial for more information.

STANDING PRETRIAL ORDER FOR SMALL TAX CASES

Read this Order because it sets out the Court's standing procedures for the trial session. It explains actions you are required to take (ordered) and important information you need to pay attention to. If this is your first time appearing before the U.S. Tax Court, **please pay special attention to the attached "Petitioner's (Taxpayer's) Getting Ready for Trial Checklist"**.

The parties are **ORDERED** to (1) participate in pre-trial matters, including conference calls and pretrial conferences scheduled by the Judge, and (2) attend the trial. If you do not follow this Order, the Judge may dismiss your case and enter a Decision against you.

Important information you need to pay attention to:

1. **About the Court.** The U.S. Tax Court hears disputes between taxpayers (petitioners) and the IRS (respondent). The Court is independent of, and not affiliated with, the IRS. Documents previously given to the IRS are not part of the record in this case and may not be considered unless made part of this case.
2. **Contact Information.** The parties must provide the Court with current contact information. If your phone number, email, or mailing address changes, inform the Court right away by filing a Notice of Change of Address form, available on the Court's website, www.ustaxcourt.gov.
3. **Electronic Filing (eFiling).** The Court encourages registration for DAWSON, the Court's electronic filing and case management system, so that you can electronically file and view documents in your case. If you are not registered for eFiling, you must send the opposing party a copy of any document you file with the Court. To register for DAWSON, email dawson.support@ustaxcourt.gov. eFiling will remain available to parties during the trial session. For more information, see www.ustaxcourt.gov.
4. **Communication Between the Parties.** The parties must begin discussing settlement and/or preparation of a stipulation of facts (facts on which the parties agree) as soon as possible. All minor issues should be settled so that the Judge can focus on the issue(s) needing a decision. Some cases may be susceptible to partial or full settlement, and the Court expects the parties to negotiate in good faith with this goal in mind. If a party has trouble communicating with another party or complying with this Order, that party should tell the Judge right away by filing a Status Report or requesting a conference call by calling the Judge's chambers at the phone number listed below.
5. **Language Barriers.** All Court proceedings are conducted in English. All documents must be filed in English or include a certified English translation. You should let the Judge know as early as possible if you require help with English. It is generally the responsibility of each petitioner to bring an interpreter. If you give advance notice, the Court may have one available.

6. **Readiness for Trial and Participation.** If your case needs a trial, the parties must be ready for trial when scheduled by the Judge. If you need special help with scheduling your trial, call the Judge's chambers (at the telephone number listed below) as early as possible and before the first day of the trial session. If you have not yet settled your case and you do not participate in conference calls and pretrial conferences, or appear at trial, the Judge may dismiss your case and enter a decision against you. **The Judge may also dismiss your case and enter a decision against you if you do not follow this or other Court Orders.**
7. **Relevant Deadlines.** The Court has adopted the deadlines outlined below to facilitate the resolution of cases and draws the parties' attention to them.
- a. **No later than 60 days before the first day of the trial session:** If a party wants to ask the Judge to decide all or part of the case without trial, the party may file a Motion for Summary Judgment.
 - b. **No later than 45 days before the first day of the trial session:** The parties should file any motions related to discovery or stipulations.
 - c. **No later than 31 days before the first day of the trial session:**
 - i. **Motion for Continuance.** The parties may file any Motions for Continuance (postponement of trial), which the Judge will grant only in exceptional circumstances. See Rule 133, Tax Court Rules of Practice and Procedure (available at www.ustaxcourt.gov). Even joint Motions for Continuance are not automatically granted.
 - ii. **Motion to Proceed Remotely.** If either party wants to proceed remotely (using Zoomgov) instead of having an in-person trial, that party may file a Motion to Proceed Remotely. If the Judge grants the motion, you will be provided with detailed instructions, including the date, time, and Zoomgov information for the remote proceeding.
 - d. **No later than 21 days before the first day of the trial session:** The parties should file one of the following: a Proposed Stipulated Decision, a Pretrial Memorandum, a Motion to Dismiss for Lack of Prosecution, or a Status Report.
 - i. **Settlement.** If a basis for settlement has been reached, the Proposed Stipulated Decision must be electronically filed no later than 21 days before the first day of the trial session. If the parties have reached a basis for settlement and need additional time to file the Proposed Stipulated Decision, they must file a joint Status Report including a summary of the basis of settlement no later than 21 days before the first day of the trial session. A Stipulation of Settled Issues should be attached, if available. The Status Report must state the reasons for delay in filing the Proposed Stipulated Decision. The Court may issue an Order specifying the date by which the Proposed Stipulated Decision will be due. If a basis for settlement is reached after the trial session begins, the Court will handle any required scheduling on the record.
 - ii. **Pretrial Memoranda.** If a basis for settlement has not been reached and it appears that a trial is necessary, each party should file a Pretrial Memorandum no later than 21 days before the first day of the trial session. You can use the Pretrial Memorandum form attached to this Order. The Pretrial Memorandum should identify witnesses the party expects to call and provide a brief summary of the witnesses' anticipated testimony.

- iii. **Motion to Dismiss for Lack of Prosecution.** If a party has not (1) responded to telephone calls from the other party, (2) cooperated in preparing the case for trial, or (3) agreed in writing to facts and documents, the other party may file a Motion to Dismiss for Lack of Prosecution no later than 21 days before the first day of the trial session.

- e. **No later than 14 days before the first day of the trial session:**
 - i. **Stipulation of Facts and Exhibits.** The parties must file a Stipulation of Facts together with all stipulated documents. Documents and pages should be numbered for parties to easily identify documents and pages within documents. The parties should agree in writing (stipulate) before the trial begins as to all relevant facts and documents that they do not dispute. Examples might include tax returns for the years involved and the notice issued by the IRS.

 - ii. **Proposed Trial Exhibits.** All documents or materials (except impeachment documents or materials) that a party expects to use at trial that are not in the Stipulation of Facts should be exchanged as Proposed Trial Exhibits no later than 14 days before the first day of the trial session.

- f. **No later than 7 days before the first day of the trial session:** The parties should file with the Court either a Supplemental Stipulation of Facts with any agreed Proposed Trial Exhibits or any unagreed Proposed Trial Exhibits. See the Court's website (www.ustaxcourt.gov) for instructions on identifying documents and page numbering.

- 8. **Change in Case Status.** A Status Report must be filed to inform the Court if the status of the case changes at any time before the trial date and after a Pretrial Memorandum, Motion to Dismiss for Lack of Prosecution, or Status Report is filed. Alternatively, if the case has settled, a Proposed Stipulated Decision may be filed.

- 9. **Remote Proceeding Access.** If a remote proceeding is scheduled in your case, the parties must appear before the Judge as instructed in the Notice Setting Case for Trial. Information on how to use Zoomgov, including tips, can be found on the Court's website, www.ustaxcourt.gov. A personal Zoom account is not required, and there is no cost to the parties. The parties are responsible for ensuring, to the best of their abilities, that they and their witnesses have adequate technology and internet resources to participate. The parties should log on and test their connections at least 30 minutes before a remote proceeding is scheduled to begin.

- 10. **Time of Trial.** All parties **must** be prepared for trial at any time during the trial session unless a specific date and time has been previously set by the Court. After Pretrial Memoranda are filed, the Court may schedule a specific date and time for the trial. The parties may also jointly contact the Judge's chambers to request a specific date and time for the trial. If practicable, the Court will attempt to accommodate the request, keeping in mind other scheduling requirements and the anticipated length of the session. The parties and any witnesses must be ready to participate at the time the trial starts. Testimony given by you or your witnesses during the trial is considered evidence.

Dated: _____

(signed) [Judge]
[Chambers Phone No.]



UNITED STATES TAX COURT

Washington, DC 20217

www.ustaxcourt.gov

Petitioner's (Taxpayer's) Getting Ready for Trial Checklist

Before you come to Court:

- ┆ If possible, register for DAWSON, the Court's electronic filing and case management system. Registering allows you to submit documents electronically and to view documents submitted by the IRS or issued by the Court as soon as they are filed.
- ┆ Review all the materials the Court has sent you.
- ┆ Think about what facts you want to tell the Judge.
- ┆ Organize your facts and arguments so you can tell your side of the story.
- ┆ Organize any documents you have to support your case.
- ┆ Speak to the people at the IRS who call or write to you after you get this notice.
- ┆ Provide copies of documents to the IRS as soon as possible. The parties are required to exchange copies of any documents they want to use at trial.
- ┆ Agree (stipulate) in writing to facts and documents that are not in dispute. All minor issues should be settled so that the Judge can focus on the remaining issue(s). The Stipulation of Facts needs to be filed with the Court no later than 14 days before trial.
- ┆ If the IRS will not agree (stipulate) to your documents, submit them to the Court as proposed trial exhibits no later than 7 days before trial. Read the instructions on the Court's website on to how to label each exhibit and remember to include page numbers.
- ┆ Consider whether you need any witnesses to support your case. If you plan to have a witness, let the IRS know no later than 21 days before trial. Make sure the witness is available for trial at the trial session.
- ┆ Respond to communications and meeting requests from the Judge.
- ┆ Be at your trial session early so you are ready when your case is called. You may wish to be there an hour before the starting time to have the opportunity to meet with clinical and calendar call attorneys.
- ┆ Be ready when your case is called for trial.
- ┆ Learn more about the U.S. Tax Court at www.ustaxcourt.gov.

Trial Calendar: [LOCATION]

Date: [DATE]

Pretrial Memorandum for [Petitioner/Respondent]

Please type or print legibly. This form may be expanded as necessary.

NAME OF CASE:

DOCKET NO(S):

ATTORNEYS:

Petitioner:

Respondent:

Tel:

Tel:

Email:

Email:

AMOUNTS IN DISPUTE:

Year(s)/Period(s)

Deficiencies/Liabilities

Additions/Penalties

STATUS OF CASE:

Probable Trial _____ Definite Trial _____

CURRENT ESTIMATE OF TRIAL TIME: _____ hour(s)

MOTIONS YOU EXPECT TO MAKE: *(title and brief description)*

STATUS OF STIPULATION OF FACTS:

Completed, will be filed
electronically

In progress

ISSUES:

WITNESS(ES) YOU EXPECT TO CALL:

(name and brief summary of expected testimony)

SUMMARY OF FACTS: *(attach separate pages, if necessary, to inform the Court of facts in chronological narrative form)*

BRIEF SYNOPSIS OF LEGAL AUTHORITIES: *(attach separate pages, if necessary, to fully discuss your legal position)*

EVIDENTIARY PROBLEMS:

Date

Petitioner/Respondent

Trial Judge:

[Judge]

United States Tax Court

400 Second St NW

Washington, DC 20217

[Chambers Phone No.]

UNITED STATES TAX COURT

www.ustaxcourt.gov

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

} Docket No.

MOTION TO PROCEED REMOTELY

1. _____ requests that the above-captioned case proceed remotely.
2. Reason(s) for requesting a remote trial (for example, distance from Courthouse, job/ caregiver constraints, health concerns):
3. Do all parties have access to a computer with a camera capable of audio-video communication? Yes No
4. Do all expected witnesses have access to a computer with a camera capable of audio-video communication? Yes No
5. Has this motion been discussed with all the other parties to the case? Yes No
6. Does any party have any objections to the case proceeding remotely? Yes No
7. Additional Information:

SIGNATURE OF PARTY OR COUNSEL

DATE