

September 30, 2013

**Contingency Plans for Suspension of Tax Court Operations  
in the Event of a Government Shutdown**

This notice describes Tax Court operations if the Federal government is shut down on or after October 1, 2013.

**Trial Sessions Beginning After October 1, 2013**

Notice of the cancellation of any trial session scheduled to begin after October 1, 2013, will be posted on the Court's Web site by 12 noon (Eastern time) on the preceding Friday.

**Court Operations in Washington, DC, and eFiling**

If the Federal government is shut down on Tuesday, October 1, 2013:

1. The Tax Court Courthouse in Washington, DC, will be open on Tuesday, October 1, 2013, from 8:00 a.m. until 12 noon. Petitions, motions, and other papers will be received only during those hours on that day. After 12:00 noon no documents will be received by the Court until the shutdown is concluded or the Court posts other further notice on this Web site.
2. Documents may be submitted to the Court's internet Web site for eFiling until 12 noon on October 1, 2013. The Court will not receive submissions of documents for eFiling after that time until further notice.
3. The Court will serve no documents on October 1, 2013, if the Federal government is shut down on that day.

**Information on the Court's Web Site**

Interested persons may visit the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) where notices regarding the Court's closure and resumption of operations will be posted and updated throughout the period of any shutdown.

**Due Dates Established by the Court**

If the Federal government is shut down on Tuesday, October 1, 2013, due dates previously set by Tax Court Rule or Order for filing a document or completing discovery or any other act shall be extended. Specifically, all such due dates on or after October 1, 2013, shall be extended by the number of days that Court operations are suspended, up to a maximum extension of 5 days from the date the Court resumes operations. If the extended due date falls on a Saturday, Sunday, or a "legal holiday" (as defined in I.R.C. section 7503), the due date shall then be the next succeeding day that is not a Saturday, Sunday, or a legal holiday. For example, if before October 1, 2013, the Court has established a due date of Wednesday, October 9, 2013, and Court operations are suspended for 3 days due to a Government shutdown, the due date will be extended to Tuesday, October 15, 2013, since the extended due date otherwise would have fallen on a Saturday or legal holiday.

**Statutory Filing Deadlines**

The Court lacks authority to extend statutory filing deadlines imposed in the Internal Revenue Code (I.R.C.). For example, I.R.C. section 6213(a) provides that a taxpayer must file a petition with the Court to redetermine a deficiency within 90 days after the mailing of a notice of deficiency, and I.R.C. section 6330(d)(1) provides that a taxpayer must file a petition to review a determination involving a proposed lien or levy within 30 days after the mailing of the notice

of determination. Hand-delivery to the Courthouse is not available during the period the Court is closed due to a Government shutdown. Taxpayers must comply with the statutory deadlines by timely mailing a petition to the Court. Timeliness of mailing of the petition is determined by the United States Postal Service's postmark or the delivery certificate of an approved private express delivery company.