

April 8, 2011

**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 April 11, 2011.

Calendar Calls to Be Held As Scheduled on Monday April 11, 2011

Calendar calls will be held as scheduled at Tax Court trial sessions beginning on April 11, 2011. Sessions are scheduled to begin on April 11 at 10:00 a.m. (local time) in: Baltimore, MD; Dallas, TX; Detroit, MI; Los Angeles, CA; Miami, FL; New York, NY (Westbury, NY session); and San Diego, CA. Parties with cases remaining on the calendar for those sessions must appear at the calendar call unless a decision signed by both parties has previously been submitted to the Court.

At each of those calendar calls, the Court will call the cases on the calendar for which decisions have not been filed to receive reports from the parties regarding the status of each case. At the discretion of the presiding Judge or Special Trial Judge, the parties may be allowed at that time to file documents with the Court. If the parties in a case that has not settled are present and prepared to proceed to trial, the presiding Judge or Special Trial Judge may set the case for trial to conclude not later than the close of business on Monday, April 11.

Trial Sessions Beginning After April 11

Notice of the cancellation of any trial session scheduled to begin after April 11, 2011, will be posted on the Court's Web site by 12 noon (Eastern time) on the day before the session is scheduled to begin.

Court Operations in Washington, DC, and eFiling

If the Federal government is shut down on Monday, April 11:

1. The Tax Court Courthouse in Washington, DC, will be open on Monday, April 11, 2011, 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 April 11, 2011. The Court will not receive submissions of documents for eFiling after that time until an appropriation bill is enacted.
3. The Court will serve no documents on Monday, April 11, 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 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 Monday, April 11, due dates 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 April 11 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 the Court has established a due date of Wednesday, April 13, 2011, and Court operations are suspended for 3 days due to a Government shutdown, the due date will be extended to Monday, April 18, 2011, since the extended due date otherwise would have fallen on a Saturday.

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.