

On April 9, 2013, the Court held a meeting with representatives from several low income taxpayer clinics, the Tax Section of the American Bar Association, the Office of Chief Counsel and the Taxpayer Advocate Service to discuss ways to enhance Court procedures for the benefit of self-represented taxpayers. The Court appreciates the efforts of these representatives to review and suggest modifications to the Court's procedures. Based on that meeting, the Court has made the following changes:

**New Sample Stuffer Notice**

A new [sample stuffer notice](#) has been added to the Court's Requirements for Academic and Nonacademic Clinics. The stuffer notice has been simplified, making it easier for a self-represented taxpayer to understand. Clinics need not send in a stuffer notice that reflects the changes in the sample stuffer notice until the annual requirement letter is due on February 15, 2014.

**Additional Notice 30 Days Prior to Trial**

Previously, the Court sent stuffer notices to self-represented taxpayers twice; once when the Court acknowledges the filing of the petition, and again when the case is calendared for trial. On January 21, 2014, the Court began sending the stuffer notices with the [30-day notice](#) in advance of the trial date. This third mailing of stuffer notices provides another reminder to self-represented taxpayers that low income taxpayer clinics are available and of the need to prepare for trial.

**Use of Counsel Room at Selected Cities**

Low income taxpayer clinic and Bar sponsored calendar call program representatives will have use of petitioner's counsel's room on the morning of calendar call. Petitioners' counsel room provides a place for persons admitted before the Court to consult with petitioners, discuss settlement and/or prepare for trial. The Court is able to provide a petitioner's and respondent's counsel room in the following cities:

Atlanta	Denver	Louisville	Phoenix	St. Louis
Chicago	Detroit	Miami	Pittsburgh	St. Paul
Cleveland	Jacksonville	Nashville	Salt Lake City	Tampa
Columbia	Las Vegas	New York	San Francisco	Winston-Salem
Dallas	Los Angeles	Oklahoma City	Seattle	Washington, DC

### **Change of Address Form Provided with Acknowledgment of Petition**

The Court now sends a change of address form (Form 10) with the acknowledgment of the petition to remind petitioners that they need to notify the Court when they change their address. This is intended to encourage petitioners to comply with Rule 21(b)(4) which requires petitioners to keep the Court informed of their current address.

### **Waiver of Filing Fee Simplified**

The [Application for Waiver of Filing Fee](#) form has been simplified so that it is easier to understand and fill out.

### **Changes to Clinic Requirements**

The Requirements for Participation and the sample letter to the Chief Judge have a few small changes. Section 1 of the [Requirements for Academic Clinics](#) and the [Requirements for Nonacademic Clinics](#) contains a clarification regarding fees and expenses for legal services. Since the new notice issued 30 days prior to trial encourages self-represented petitioners to arrive at Court by 9 a.m. on the date of the calendar call, the Court is now requesting that practitioners participating in a calendar call program arrive at the Court at least one hour before the beginning of a calendar call.