

**UNITED STATES TAX COURT
WASHINGTON, D.C. 20217**

December 12, 2005

PRESS RELEASE

Chief Judge Joel Gerber announced today that the United States Tax Court has proposed amending its Rules of Practice and Procedure by issuing an Interim Rule and Interim Procedures regarding establishment of an electronic filing pilot program. The proposed Interim Rule and Interim Procedures are contained in the Notice attached to this press release and are available on line at the Tax Court's Web site, www.ustaxcourt.gov.

Chief Judge Gerber also announced that the Tax Court invites public comment on the proposed Interim Rule and Interim Procedures. Written comments must be received by February 10, 2006. Comments must be addressed to:

Robert R. Di Trolio
Clerk of the Court
U.S. Tax Court
400 Second St., N.W., Room 111
Washington, D.C. 20217

The Interim Rule and Interim Procedures will not take effect until further notice prior to the Court's commencement of the electronic filing pilot program.