

**October 17, 2013**

**Resumption of Tax Court Operations  
After Government Shutdown**

This notice describes the resumption of Tax Court operations after the Federal government shutdown which began October 1, 2013, and ended October 16, 2013.

**Reopening of the Tax Court**

The Tax Court reopened on Thursday, October 17, 2013.

**Rescheduling of Cases from Canceled Trial Sessions**

Trial sessions originally scheduled to begin during the weeks of October 7 and 14, 2013, were previously canceled because of the shutdown. The Court will notify the parties as to when these trials will be rescheduled.

**Status of Regular and Special Trial Sessions Beginning October 21, 2013, or Later**

Regular trial sessions scheduled to begin October 21, 2013, or later will be held as previously scheduled. Special trial sessions scheduled to begin October 21, 2013, or later will be held as previously scheduled unless the Court notifies the parties otherwise.

The Court will be prepared to hold trials and conduct all of the normal business relating to cases beginning with the October 21 sessions. However, for sessions beginning October 21, October 28, November 4, parties who have been unable to confer with the opposing party or otherwise to prepare the case for trial, settlement, or other disposition, should so inform the Court at the calendar call.

**Resumption of Filing and Service of Documents**

Because of the government shutdown, parties were unable to submit documents (either electronically or in paper form) to the Court from Tuesday, October 1, 2013, through Wednesday, October 16, 2013, and the Court served no documents during this period. The Court resumed receiving documents (both electronically and in paper form) and serving documents on Thursday, October 17.

## Due Dates Established by the Court

Except as noted below, because of the government shutdown which began October 1, 2013, and ended October 16, 2013, the following revised due dates apply.

Item to Be Filed	Original Due Date	Revised Due Date
<p>Pretrial memoranda for sessions beginning:</p> <p>October 21  Regular Tax Cases  Small Tax Cases</p> <p>October 28  Regular Tax Cases  Small Tax Cases</p> <p>November 4  Regular Tax Cases  Small Tax Cases</p> <p>November 12 and thereafter--  see below</p>	<p>October 7  October 15</p> <p>October 15  October 21</p> <p>October 21  October 28</p>	<p>not required  not required</p> <p>For both regular and small tax cases on October 28 calendars, pretrial memoranda shall be filed by October 24 if possible, and if filed, courtesy copies shall be brought to the calendar call.</p> <p>October 31  October 31</p>
Opening, Answering, and Reply Briefs	<p>October 1-16</p> <p>October 17-  November 14</p>	<p>November 8</p> <p>November 15</p>
Answers (see below for petitions)	<p>October 1-16</p> <p>October 17-  November 14</p>	<p>November 8</p> <p>November 15</p>
Decisions	<p>October 1-  November 21</p>	<p>November 22</p>
All Other Items To Be Filed or Actions Required To Be Taken	<p>October 1-16</p> <p>October 17-  October 27</p>	<p>October 25</p> <p>October 28</p>

Notes relating to grace periods provided on page 2 of this announcement:

1. No further motion from the parties or Court order is required relating to due dates extended by this announcement.
2. By order issued October 17 or thereafter, a judge may accelerate a due date to a date prior to the date otherwise provided by this announcement. The Court anticipates that this would occur only in rare circumstances.
3. Due dates for pretrial memoranda in cases calendared for trial November 12 and thereafter are unchanged from those provided in the Standing Pretrial Order and Standing Pretrial Notice. Thus, for example, pretrial memoranda in regular cases calendared for trial November 12 are due October 28; and pretrial memoranda in small tax cases calendared for trial November 12 should be filed by November 5.

**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 was not available during the period the Court was closed due to the Federal government shutdown. During that period, taxpayers were required to comply with the statutory deadlines by timely mailing petitions 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.