

October 17, 2013

**Interim Notice of 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 will reopen on normal business hours on Thursday, October 17.

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 Trial Sessions Beginning October 21, 2013, or Later

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 shortly augment this notice to provide additional information.

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 will resume receiving documents (both electronically and in paper form) and serving documents on Thursday, October 17.

Due Dates Established by the Court

Because of the government shutdown which began October 1, 2013, and ended October 16, 2013, the Court will shortly augment this notice to describe grace periods for complying with certain due dates affected by the shutdown.

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.