



UNITED STATES TAX COURT

Washington, D.C. 20217

www.ustaxcourt.gov

STANDING PRETRIAL ORDER FOR SMALL TAX CASES

This case is set for trial at the trial session beginning at **10:00AM** on **Monday, September 28, 2020**.

[CONNECTION INSTRUCTIONS OR LOCATION INFO]

Read this Order because it sets out the Court's standing procedures for the remote trial session. If this is your first time appearing before the Tax Court, **please pay special attention to the attached "Petitioner's (Taxpayer's) Getting Ready for Trial Checklist"**.

1. **About the Court.** The U.S. Tax Court hears disputes between taxpayers (petitioners) and the IRS (respondent). The Court is independent of, and not affiliated with, the IRS. Documents previously given to the IRS are not part of the record in this case and may not be considered unless made part of this case.
2. **Contact Information.** The parties must provide the Court with current contact information. If your phone number, email, or mailing address changes, inform the Court right away by filing a Notice of Change of Address form, available on the Court's website at www.ustaxcourt.gov.
3. **Electronic Filing (eFiling).** The Court encourages registration for eAccess so that you can electronically file and view documents in your case. To register for eAccess, call (202) 521-4629 or email Admissions@ustaxcourt.gov. If you are not registered for eFiling, you must send the opposing party a copy of any document you file with the Court. For more information, see www.ustaxcourt.gov.
4. **Communication Between the Parties.** The parties must begin discussing settlement and/or preparation of a stipulation of facts (facts on which the parties agree) as soon as possible. All minor issues should be settled so that the Judge can focus on the issue(s) needing a decision. Some cases may be susceptible to partial or full settlement, and the Court expects the parties to negotiate in good faith with this goal in mind. If a party has trouble communicating with another party or complying with this Order, that party should tell the Judge right away by filing a Status Report or requesting a conference call by calling the Judge's chambers at the phone number listed below.
5. **Language Barriers.** All Court proceedings are conducted in English. All documents must be filed in English or include a certified English translation. You should let the Judge know as early as possible that you require help with English. It is generally the responsibility of each petitioner to bring an interpreter. If you give advance notice, the Court may have one available.
6. **Technology.** For remote proceedings, you must appear before the Judge as instructed in the Notice Setting Case for Trial. That may be by telephone or by video. Information on how to use Zoomgov, including tips, can be found on the Court's website, www.ustaxcourt.gov. A personal Zoom account is not required, and there is no cost to you. If you have any concerns about your ability to participate in a remote Court proceeding, you should immediately let the Judge know.

7. **Readiness for Trial.** If the case needs a trial, the parties must be ready for trial when scheduled by the Judge. If you need special help with scheduling your trial, call the Judge's chambers (at the telephone number listed below) as early as possible and before the first day of the trial session.
- a. **Participation.** If you have not yet settled your case and you do not participate in conference calls and pretrial conferences, or appear at trial, the Judge may dismiss your case and enter a decision against you. **The Judge may also dismiss your case and enter a decision against you if you do not follow this or other Court Orders.**
 - b. **Stipulation.** The parties should agree in writing (stipulate) before the trial begins as to all relevant facts and documents that they do not dispute. Examples might include tax returns for the years involved and the notice issued by the IRS. A Stipulation of Facts and the agreed documents should be filed 14 days before the first day of trial.
 - c. **Unagreed Trial Exhibits.** All documents or materials (except impeachment documents or materials) that a party expects to use at trial that are not in the Stipulation of Facts should be filed as Proposed Trial Exhibits 14 days before the first day of trial.
 - d. **Time of Trial.** The parties may contact the Judge's chambers to request a time and date certain for the trial. The parties and any witnesses must be ready to participate at the time the trial starts. Testimony given by you or your witnesses during the trial is considered evidence.
 - e. **Continuances.** Continuances (postponements of trial) will be granted only in exceptional circumstances. See Rule 133, Tax Court Rules of Practice and Procedure (available at www.ustaxcourt.gov). Even joint Motions for Continuance are not automatically granted.
8. **Pretrial Memorandum.** If all the issues in the case have not been settled, each party shall send to the Judge and the other party a Pretrial Memorandum. You can use the Pretrial Memorandum form attached to this Order. The Pretrial Memorandum must be filed no later than 21 days before the first day of the trial session.
9. **Status Reports and Motion to Dismiss for Lack of Prosecution.** If the parties have (1) reached a basis of settlement or (2) will not need a trial for some other reason, **the parties must file a Status Report no later than 21 days before the first day of the trial session.** A joint Status Report from all parties is encouraged. If a party has not (1) responded to telephone calls from the other party, (2) has not cooperated in preparing the case for trial, or (3) has not agreed in writing to facts and documents, the other party may file a Motion to Dismiss for Lack of Prosecution no later than 21 days before the first day of the trial session.
10. **Order.** The parties are **ORDERED to participate in (1) pre-trial matters, including conference calls and pretrial conferences scheduled by the Judge, and (2) trial. If you do not follow this Order, the Judge may dismiss your case and enter a Decision against you.**

Dated:

JUDGE NAME
CHAMBERS PHONE NUMBER



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Petitioner's (Taxpayer's) Getting Ready for Trial Checklist

Before you come to Court:

- Review all of the materials that the Court has sent you.
- Think about what facts you want to tell the Judge.
- Organize your facts and arguments so you can tell your side of the story.
- Organize any documents you have to support your case.
- Speak to the people at the IRS who call or write to you after you get this notice.
- Provide copies of documents to the IRS as soon as possible. The parties are required to exchange copies of any documents they want to use at trial, and to submit them to the Court before trial.
- Agree (stipulate) in writing to facts and documents that are not in dispute. All minor issues should be settled so that the Judge can focus on the remaining issue(s). The Stipulation of Facts needs to be filed with the Judge no later than 14 days before trial.
- Consider whether you need any witnesses to support your case. If you plan to have a witness, let the IRS know no later than 21 days before trial. Make sure the witness is available for trial at the trial session.
- Participate in contacts from the Judge by telephone or video.
- Be ready when your case is called for trial. That means you should log on and test your connection at least 30 minutes before your scheduled time.
- Learn more about the Tax Court at www.ustaxcourt.gov.