



UNITED STATES TAX COURT
Washington, D.C. 20217

DOCUMENTARY EVIDENCE FOR REMOTE PROCEEDINGS

Documentary evidence that is provided during a U.S. Tax Court proceeding is referred to as an “exhibit.”

Stipulation of Facts

To narrow the issues for trial, the Court requires petitioners and IRS representatives to meet before trial and agree (stipulate) to facts and documents not in dispute. The parties must prepare a Stipulation of Facts with all stipulated (agreed) documents attached as exhibits, numbered sequentially, starting with 1-J (indicating joint submission by petitioner(s) and respondent). The Stipulation of Facts must be filed no later than 14 days before the first day of the trial session and should be submitted electronically (e-Filed).

Some of the things that the parties should be able to agree to are:

1. a copy of the relevant tax return(s);
2. a copy of the relevant IRS notice(s);
3. copies of agreements or contracts (if any) relating to the items in dispute;
and
4. copies of receipts, proof of payments, or invoices (if any) relating to the items in dispute.

Proposed Trial Exhibits

Parties must mark disputed documents or materials that are expected to be presented at trial (except impeachment documents or materials) with an exhibit number. These disputed documents must be filed, preferably electronically, as Proposed Trial Exhibits. The Court may refuse to receive in evidence any document or material that is not filed as a Proposed Trial Exhibit no later than 14 days before the first day of the trial session.

Proposed Trial Exhibits should be sequentially numbered, and include a “P” for petitioner(s)’ proposed exhibits and “R” for respondent’s proposed exhibits. The parties can file these Proposed Trial Exhibits as one document or as separate documents. They should coordinate sequential numbering, if possible, following the last numbered joint exhibit (e.g., 24-J, 25-P, 26-P, 27-R, 28-R, etc.). Alternatively, if the parties cannot coordinate numbering, petitioner(s) should

number Proposed Trial Exhibits sequentially starting with 500-P and respondent should number Proposed Trial Exhibits starting with 1,000-R.

Exhibits During Hearing or Trial

During a hearing or trial, the Judge may permit submission of additional exhibits not previously submitted, including exhibits used for the purpose of impeachment or to refresh the memory of a witness. The Judge will provide direction about how to submit the exhibit electronically during the proceeding. If you are registered for eAccess, you should have your log-in information available so that you are prepared to eFile the document if the Judge directs you to do so. The Judge may also ask for you to submit the document electronically through email or another electronic transmission method, and may ask for you to share your screen to display the document during the proceeding.

Format and File Size

- Documents should be submitted in PDF format.
- Each document should have a file size no larger than 50 MB.
- If the document exceeds 500 pages, file multiple documents (i.e., Proposed Trial Exhibits Part I, Proposed Trial Exhibits Part II, etc.).
- Pages within each exhibit should include the exhibit number and should be uniquely numbered for the Court and parties to identify specific pages within documents easily.

Effective August 6, 2020