

UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

June 26, 2012

PRESS RELEASE

The Tax Court announced today a uniform method of citing pages in its Memorandum Opinions, which are not officially published. Tax Court Memorandum Opinions, unlike the Opinions that the Court publishes in its Tax Court Reports, generally address cases which do not involve novel legal issues and in which the law is settled or the result is factually driven. Memorandum Opinions dating back to 1995 appear as slip opinions on the Court's Web site; and for decades they have been unofficially published by multiple print and electronic publishers, none of which retains the pagination in the Court's slip opinions, and each of which uses its own pagination. To facilitate a uniform method of spot citation, the Tax Court will begin embedding page markers in its Memorandum Opinions, effective August 1, 2012.

The page marker will appear in the text at the beginning of each page starting on page 2 of each Memorandum Opinion. The page marker will appear in bold typeface and consist of a bracketed asterisk followed by the page number,

e.g., [*2], [*3], [*4], etc. The page number will correspond to the slip opinion pagination.

Not only will the page markers appear in the slip opinions posted on the Court's Web site; it is also anticipated that both print and electronic publishers will retain these page markers when they reproduce the Court's Memorandum Opinions. Therefore, these page markers should be widely available.

As a result of this change, the Court also will begin spot-citing specific pages in Memorandum Opinions containing page markers. For example, a citation of page 29 of a Memorandum Opinion issued on or after August 1, 2012, would appear as follows: Smith v. Commissioner, T.C. Memo. 20YY-XXX, at *29. The Court encourages the use of this citation format, particularly in filings with the Court. When citing specific pages in Memorandum Opinions issued before August 2012, parties to a Tax Court case should continue to use either the page numbers given in one of the various unofficial publications or, if one of those is not available to a party, then the slip opinion page numbers (available on the Court's Web site for opinions issued since 1995).