



UNITED STATES TAX COURT

Washington, D.C. 20217

[Date]

[Name of petitioner/s]
Petitioner,

v.

Docket No. [Docket number of case]

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Trial At: [Address of courtroom where case is
calendared for trial]

NOTICE SETTING CASE FOR TRIAL

The parties are hereby notified that this case is set for trial at the Trial Session beginning at [time] on [day, date]. The calendar for that Session will be called at that date and time, and the parties are expected to be present and to be prepared to try the case. Your failure to appear may result in dismissal of the case and entry of decision against you.

The Court will set the time for each trial at the end of the calendar call. In setting trial times the Court attempts to accommodate the parties, but the final determination of trial times rests in the Court's discretion.

Your attention is called to the requirements set out in the Standing Pretrial Order that is served with this notice, including the following:

- **Stipulation of Facts.** If the case cannot be settled, the parties, before trial, **must agree in writing** to all facts and all documents about which there should be no disagreement. The stipulation signed by all parties should be submitted at the calendar call on [date session begins].
- **Exchange of Documents.** No later than [14 days before the first day of the trial session], each party must provide to the other all the documents or materials that the party expects to offer into evidence at trial and that are not included in the stipulation.
- **Pretrial Memorandum and Witness Identification.** No later than [14 days before the first day of the trial session], each party must serve on the other party and file a pretrial memorandum that, among other things, **identifies the witnesses** that the party intends to call to testify at trial.

The parties should contact each other promptly and cooperate fully so that the necessary steps can be taken to comply with these requirements. **Your failure to cooperate may also result in dismissal of the case and entry of decision against you.**

Robert R. Di Trolio
Clerk of the Court