

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 Standing Pretrial Notice that is served with this notice setting the case for trial. Please especially note paragraph 4 of that notice, concerning the parties' Stipulation of Facts. If the case cannot be settled on a mutually satisfactory basis, the parties, before trial, must agree in writing to all facts and all documents about which there should be no disagreement. See also Rule 91. Each party should provide to the other party all the documents or materials that the party expects to offer into evidence at trial, so that the documents can be considered for inclusion in the stipulation. The stipulation signed by all parties should be submitted at the calendar call on [date]. The checklist in paragraph 8 of the attached notice includes other important steps in pretrial preparation.

Information about presenting a case in the Tax Court can be found at www.ustaxcourt.gov.

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