

**UNITED STATES TAX COURT
WASHINGTON, D.C. 20217**

February 16, 2007

PRESS RELEASE

Chief Judge John O. Colvin announced today that the United States Tax Court has proposed an amendment to its Rules of Practice and Procedure to include District of Columbia Emancipation Day, April 16, as a legal holiday for purposes of computing time as provided in Rule 25. The proposed amendment is contained in the Notice attached to this press release and is available at the Tax Court's Web site at www.ustaxcourt.gov.

The Tax Court invites public comment on the proposed amendment. Written comments must be received by March 15, 2007. Comments must be addressed to:

Robert R. Di Trolio
Clerk of the Court
U.S. Tax Court
400 Second Street, N.W., Room 111
Washington, D.C. 20217

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NOTICE OF PROPOSED AMENDMENTS TO RULES

Pursuant to section 7453 of the Internal Revenue Code as amended and Rule 1 of the Tax Court Rules of Practice and Procedure, the United States Tax Court hereby provides notice that it proposes the following amendment to its Rules of Practice and Procedure and invites public comment thereon. Written comments must be received by March 15, 2007. Comments must be addressed to:

Robert R. Di Trolio
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The proposed amendment and explanation are as follows:

Paragraph (b) of Rule 25 is deleted and replaced with the following. [Paragraphs (a), (c), and (d) remain unchanged and are omitted here.]

RULE 25. COMPUTATION OF TIME

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(b) District of Columbia Legal Holidays: The legal holidays within the District of Columbia, in addition to any other day appointed as a holiday by the President or the Congress of the United States, are as follows:

- New Year's Day--January 1
- Birthday of Martin Luther King, Jr.--Third Monday in January
- Inauguration Day--Every fourth year
- Washington's Birthday--Third Monday in February
- District of Columbia Emancipation Day--April 16
- Memorial Day--Last Monday in May
- Independence Day--July 4
- Labor Day--First Monday in September
- Columbus Day--Second Monday in October
- Veterans Day--November 11

Thanksgiving Day--Fourth Thursday in November
Christmas Day--December 25

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Explanation

In computing a prescribed time period, the Internal Revenue Code excludes as the last day of the period a Saturday, Sunday, or legal holiday in the District of Columbia. See Code secs. 6213(a), 7429(d), 7503. The District of Columbia has enacted legislation recognizing April 16, District of Columbia Emancipation Day, as a legal public holiday. D.C. Code sec. 1-612.02(c)(2) (2006); 52 D.C. Reg. 4569 (May 13, 2005). Accordingly, it is proposed that Rule 25(b) be amended to include District of Columbia Emancipation Day as a legal holiday in the District of Columbia for purposes of the computation of time as provided in Rule 25(a)(2).