Department of the Treasury

Internal Revenue Service Office of Chief Counsel

Notice

CC-2007-016

July 06, 2007

Upon incorporation

Requests for Nonstandard Tax Court Transcripts and Notification of

Subject: Receipt of Transcripts Cancel Date: into CCDM

Purpose

This notice announces a change to the procedures for notifying the National Office of the receipt of all transcripts and for seeking approval to request a nonstandard Tax Court transcript.

Discussion

Part 35 of the CCDM provides that permission must be obtained in advance for the purchase of either daily or expedited transcripts of Tax Court proceedings. CCDM 35.6.2.15. Effective July 6, 2007, requests for these types of transcripts should be directed to William R. Pratt, Executive Assistant, Office of the Associate Chief Counsel (Procedure & Administration). He can be contacted by email or by telephone at (202) 622-3400. Information can also be faxed to him at (202) 622-4914.

Transcripts are available in several forms: the standard 30-day transcripts, expedited 10-day transcripts, daily transcripts, electronic versions on diskette and motions session transcripts. Anything other than the standard, 30-day transcript, and motions sessions transcripts are extremely expensive and can quickly exhaust the Chief Counsel's limited budget for transcripts for the fiscal year. Dailies are the most expensive. Diskettes are available for a nominal charge but the paper version must be purchased in order to get the disk. Ordering diskettes does not require National Office approval.

Request for non-standard transcripts should be made as far in advance of the trial as possible. Prior approval can be requested via email or fax identifying the name of the case, docket number, trial/hearing date and a justification for a 10-day or daily transcript. Attorneys are not authorized to negotiate any other delivery schedule with the vendor. For example, an attorney may not negotiate a 5-day turnaround. The contract covers only 30-day, 10-day or daily transcripts. The prior approval of a non-standard transcript should be memorialized in case it is questioned.

Distribute to: X All Personnel

X Electronic Reading Room

Filename: CC-2007-016 File copy in: CC:FM:PF:PMO

Thelma Taylor, Management Assistant, Office of the Associate Chief Counsel (Procedure & Administration), should be notified with a copy to Mr. Pratt, by email of the receipt of all transcripts since the billing for the transcripts is centralized in the National Office. Ms. Taylor and Mr. Pratt must have certification that the transcript has been received before payment of the invoice can be authorized. This notification should include the name of the case and docket number, the date of the hearing or trial, the name of the reporting company, the number of pages in the transcript and the date it was received. The CATS Case Trial Data Screen, or the CTRI screen, including the fields for entering transcript expenses, should also be completed. If a daily or expedited transcript has been ordered, but not delivered within the prescribed time frame, Ms. Taylor should be notified immediately by email, so that the invoice can be disputed. The CCDM requires that a transcript must be ordered in any case that potentially may be appealed, or, essentially, in every regular case, even if it seemed that nothing of consequence occurred at the trial. CCDM 35.6.2.15(5). Also, the CCDM requires that an extract of the calendar call transcript be purchased if any matter of significance transpired at calendar call, such as an oral motion to dismiss for failure to prosecute or a settlement read into the record. CCDM 35.6.2.15(6).

Please contact Peter Reilly at (202) 622-7071, if there are any questions regarding this notice.

/s/

Deborah A. Butler Associate Chief Counsel (Procedure & Administration)