Department of the Treasury

Internal Revenue Service Office of Chief Counsel

Notice

CC-2008-006

December 28, 2007

Providing Final Status Reports to the

Upon incorporation

Subject: Tax Court Prior to the Calendar Call

Cancel Date: into CCDM

Purpose

This notice informs Chief Counsel attorneys of the adoption by the Tax Court of new procedures and a new form to be used to inform the court about any last-minute settlement or change in the estimate of the likelihood and/or length of trial not previously reported to the court. The new procedures use a new "Final Status Report" form, which may be transmitted to the Tax Court electronically through the Tax Court's website, to update the current status of a calendared case when the status changes just prior to the start of the calendar call.

Discussion

Several years ago, the Tax Court dispensed with the practice of requiring a 10-day report giving the current status of cases. Since dispensing with this practice, the court has not had a uniform mechanism for obtaining updated information in close proximity to the start of the calendar call so that trial calendars can be more properly and efficiently scheduled. The new Final Status Report procedures are intended to provide a uniform mechanism for the reporting of last minute changes in the status of cases so that the court can manage individual trial calendars.

Pursuant to the Standing Pretrial Order issued in each regular case, each party must submit, no later than 14 days before the calendar call, a Pretrial Memorandum advising, among other things, the possibilities of settlement or trial and an estimate of the time expected for trial. The new Final Status Report form and instructions will be served with the Notice Setting Case for Trial and should be used to inform the Tax Court of any final changes in information reported in the Pretrial Memorandum in any regular case.

Pursuant to the Standing Pretrial Notice issued in each small tax case, each party must submit, no later than 5 days before calendar call, a Pretrial Memorandum if trial is probable. If a small tax case is settled or is likely to be settled, a Pretrial Memorandum is not required. Given the short period of time from the due date of the Pretrial Memorandum and calendar call, a Final

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Status Report will generally only be needed to report a last minute settlement in a small tax case.

The Tax Court developed a portal titled "Final Status Report" on its website for the parties to electronically report the current status of cases. The electronic version of the form is not accessible if the case has not yet been calendared for trial. After a case is calendared for trial, in order to access the Final Status Report webpage, a party must click on the Final Status Report portal and then enter the docket number of the case and the petitioner's zip code to access the final status report page. The first line of the form provides an update concerning the status of the case by which the party will advise the court whether trial is definite, whether trial is probable, whether settlement is probable or whether the case has been settled. The most current estimated trial time is entered on second line. Once completed, the form should be transmitted to the court by clicking the "Submit Form" box. After submission, copies of the Final Status Report should be printed for the legal file and for submission to the petitioner or opposing counsel. The submission to the opposing party or counsel should be by mail, e-mail or fax. If a Final Status Report for a case has been electronically transmitted to the court and there has been a subsequent change in the status of that case, another Final Status Report should be sent to the court providing the updated information.

Alternatively, the parties may submit a paper version of the Final Status Report form to the Tax Court by mail or faxed to (202) 521-3378. If a party is reporting a last minute settlement in a small tax case by the paper version of the Final Status Report, the party should fax the report to the court. As with the electronic submission of the Report, all paper versions must be submitted to the opposing party or counsel. The parties can also prepare a joint paper version to be submitted to the court. Attached to this notice is a copy of the paper version of the new Final Status Report and the related instructions for the report.

Calendar Administrators are responsible for ensuring the completion and submission of the Final Status Report. The Final Status Report, whether submitted electronically or by fax or mail, should be submitted no later than 3 p.m. (East Coast time) on the last business day before the calendar call. Calendar Administrators are responsible for bringing the last copy of the Final Status Report submitted for each case on that calendar to the calendar call. The Office of Chief Counsel will begin using the Final Status Report procedure starting with the Winter 2008 trial sessions. Since all the Notices Setting Case for Trial have already been sent for the cases to be heard during the Winter 2008 term, the court has not served paper versions of the report for those sessions.

Questions about this notice should be directed to the Office of the Associate Chief Counsel (Procedure and Administration), Branch 6 or Branch 7, at (202) 622-7950 or (202) 622-4570.

/s/

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

UNITED STATES TAX COURT

WASHINGTON, DC 20217

)
Petitioner(s))
v.) Docket No
COMMISSIONER OF INTERNAL REVENUE,) [If the case is consolidated with other
Respondent	cases, list only the oldest docket number.]
FINAL STATUS	REPORT
This case is calendared for tr	
City	Date
This report is to inform the Consettlement or a final estimate of the length not previously reported to the status: Definite triplement of the consettlement or a final estimate of the length not previously reported to the	the likelihood of trial or its the Court. al Probable settlement
2. Trial is now estimated to requi	re hours or days.
3. This report was submitted to the fax to 202-521-3378 on	(date).
4. The undersigned certifies that submitted to the opposing party by (date) to	
(address, e-mail address, or fax nu given to the opposing party at the opposing party is present. NOTE: Joint reports need not be submitted	calendar call if the
Petitioner/s (or) Counsel (a Respondent	und/or) Counsel for
Tel.:	Tel.:
Date:	Date:

Instructions For Final Status Report

The **Final Status Report** form is a simple, fill-in-the-blanks form that a party should submit to the Tax Court and to the opposing party to report a settlement of a case not previously reported to the Court or to provide final estimates of the likelihood and/or length of trial not previously reported to the Court. The parties may submit a joint **Final Status Report.**

Each party to a Tax Court case is required by the Standing Pretrial Order (issued in each case with the Notice calendaring the case for trial) to submit to the Court, no later than 14 days before a calendar call, a Pretrial Memorandum which includes an estimate of "Probable settlement", "Probable trial", or "Definite trial" and an estimate of the trial time. A party should use the **Final Status Report** to inform the Court of any final changes in information reported in the party's Pretrial Memorandum.

A copy of the Final Status Report form, which is printed on the back of these instructions, may be filled out and submitted to the Court by mail or faxed to 202-521-3378. Alternatively, the parties may access an electronic version of the Final Status Report on the Court's Internet Web site at www.ustaxcourt.gov by clicking on the "Final Status Report" tab from the menu of options. The Final Status Report may be completed electronically by entering the docket number for the case, the taxpayer's ZIP Code, and the information requested in lines 1 through 5. When the form is completed, it may be submitted to the Court by clicking the "Submit" option at the bottom of the page. After the form is submitted to the Court, the sender may print a copy of the Final Status Report which will include a confirmation number.

mailto:fsr@ustaxcourt.gov A Final Status Report submitted electronically or by fax must be received by the Court no later than 3 p.m. eastern time on the last business day before the calendar call. A Final Status Report also may be mailed if sent in time to be received by the Court on the last business day before the calendar call.

A Final Status Report must be promptly submitted to the opposing party. A Final Status Report may be submitted to the opposing party by mail, e-mail, or fax, and a copy of the report

must be given to the opposing party at the calendar call if the opposing party is present.

The Court expects that the **Final Status Report** normally will be received by the Court during the last few business days before the first day of the trial session to ensure that the Court has the latest information; however, a **Final Status Report** may be submitted at any time earlier to report that a case has settled.

The submission of a **Final Status Report** does not excuse a party from attending the calendar call without express permission from the Judge assigned to the Trial Session.