

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

CC-2008-006

December 28, 2007

**Subject:** Providing Final Status Reports to the Tax Court Prior to the Calendar Call **Cancel Date:** Upon incorporation into CCDM

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## 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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Distribute to:  All Personnel  
 Electronic Reading Room

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Filename: CC-2008-006 File copy in: CC:FM:PF



# 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 trial at the session of the Tax Court in \_\_\_\_\_ commencing on \_\_\_\_\_.  
 City Date

This report is to inform the Court about a last-minute settlement or a final estimate of the likelihood of trial or its length not previously reported to the Court.

1. Update to case status:  Definite trial  Probable settlement  
 Probable trial  Settled
2. Trial is now estimated to require \_\_\_\_ hours or \_\_\_\_ days.
3. This report was submitted to the Tax Court  by mail or  by fax to 202-521-3378 on \_\_\_\_\_ (date).

**NOTE:** The fax number listed above may be used only to submit a Final Status Report.

4. The undersigned certifies that a copy of this form was submitted to the opposing party by mail, e-mail, or fax on \_\_\_\_\_ (date) to \_\_\_\_\_ (address, e-mail address, or fax number) and it will be given to the opposing party at the calendar call if the opposing party is present.

**NOTE:** Joint reports need not be submitted to the opposing party.

Petitioner/s (or) Counsel (and/or) Counsel for Respondent

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](http://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.