

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

FEBRUARY 10, 2003

PRESS RELEASE

Chief Judge Thomas B. Wells announced today that the United States Tax Court has adopted changes to the format of the Standing Pretrial Order used by the Court's Judicial Officers in connection with Notices Setting Case for Trial. The Standing Pretrial Order is issued to facilitate the orderly and efficient disposition of cases set for trial on regular trial sessions. See Rule 131(b), Tax Court Rules of Practice and Procedure. The Court will begin using the new Standing Pretrial Order format in connection with the Fall 2003 Trial Sessions (which begin in September 2003). A copy of the Standing Pretrial Order adopted by the Court is attached to this press release.

UNITED STATES TAX COURT
WASHINGTON, D.C.
www.ustaxcourt.gov

STANDING PRETRIAL ORDER

To the parties named in the Notice Setting Case For Trial to which this Order is attached:

The parties shall begin discussions as soon as practicable for purposes of settlement and/or preparation of a stipulation of facts. Valuation cases and reasonable compensation cases are generally susceptible of settlement, and the Court expects the parties to negotiate in good faith with this objective in mind. All minor issues should be settled so that the Court can focus on the issue(s) needing a Court decision.

If difficulties are encountered in communicating with another party, or in complying with this Order, the affected party should promptly advise the Court in writing, with copy to each other party, or in a conference call among the parties and the trial judge.

Continuances will be granted only in exceptional circumstances. See Rule 133, Tax Court Rules of Practice and Procedure. (The Court's Rules are available at www.ustaxcourt.gov.) Even joint motions for continuance will not routinely be granted.

The Court may impose appropriate sanctions, including dismissal, for any unexcused failure to comply with this Order. See Rule 131(b). Such failure may also be considered in relation to sanctions against and disciplinary proceedings involving counsel. See Rule 202(a).

To facilitate an orderly and efficient disposition of all cases on the trial calendar, it is hereby

ORDERED that all facts shall be stipulated to the maximum extent possible. All documentary and written evidence shall be marked and stipulated in accordance with Rule 91(b), unless the evidence is to be used solely to impeach the credibility of a witness. Objections may be preserved in the stipulation. If a complete stipulation of facts is not ready for submission at the commencement of the trial or at such other time ordered by the Court, and if the Court determines that this is the result of either party's failure to fully cooperate in the preparation thereof, the Court may order sanctions against the uncooperative party. Any documents or materials which a party expects to utilize in the event of trial (except solely for impeachment), but which are not stipulated, shall be identified in writing and

exchanged by the parties at least 14 days before the first day of the trial session. The Court may refuse to receive in evidence any document or material not so stipulated or exchanged, unless otherwise agreed by the parties or allowed by the Court for good cause shown. It is further

ORDERED that unless a basis of settlement has been reached, each party shall prepare a Pretrial Memorandum substantially in the form attached hereto, which shall indicate the current status of the case. Each party shall submit the Pretrial Memorandum directly to the undersigned and to the opposing party not less than 14 days before the first day of the trial session. It is further

ORDERED that witnesses shall be identified in the Pretrial Memorandum with a brief summary of the anticipated testimony of such witnesses. Witnesses who are not identified will not be permitted to testify at the trial without leave of the Court upon sufficient showing of cause. Unless otherwise permitted by the Court upon timely request, expert witnesses shall prepare a written report which shall be submitted directly to the undersigned and served upon each other party at least 30 days before the first day of the trial session. An expert witness's testimony may be excluded for failure to comply with this Order and the provisions of Rule 143(f). It is further

ORDERED that, where a basis of settlement has been reached, a stipulated decision shall be submitted to the Court prior to, or at the call of the calendar on, the first day of the trial session. Additional time for submitting a stipulated decision will be granted only where it is clear that settlement has been approved by all parties, and the parties shall be prepared to state for the record the basis of settlement and the reasons for delay. The Court will specify the date by which the stipulated decision and any related settlement documents will be due. It is further

ORDERED that all parties shall be prepared for trial at any time during the term of the trial session unless a specific date has been previously set by the Court. It is further

ORDERED that every pleading, motion, letter or other document (with the exception of posttrial briefs, see Rule 151(c)) submitted to the Court by any party subsequent to the date of the Notice Setting Case For Trial shall be served by the party upon every other party or counsel for a party and shall contain a certificate of service as specified in Rule 21(b).

Judge

Dated:

Trial Calendar:

Date:

PRETRIAL MEMORANDUM FOR (Petitioner/Respondent)

Please type or print legibly
(This form may be expanded as necessary)

NAME OF CASE:

DOCKET NO. (S):

ATTORNEYS:

Petitioner: _____
Tel. No.: _____

Respondent: _____
Tel. No.: _____

AMOUNTS IN DISPUTE:

Year(s)/Period(s) Deficiencies/Liabilities Additions/Penalties

STATUS OF CASE:

Probable Settlement _____ Probable Trial _____ Definite Trial _____

CURRENT ESTIMATE OF TRIAL TIME:

MOTIONS YOU EXPECT TO MAKE: (Title and brief description)

STATUS OF STIPULATION OF FACTS: Completed _____ In Process _____

ISSUES:

(Continued on back)

WITNESS (ES) YOU EXPECT TO CALL: (Name and brief summary of expected testimony)

SUMMARY OF FACTS: (Attach separate pages, if necessary, to inform Court of facts in chronological narrative form)

BRIEF SYNOPSIS OF LEGAL AUTHORITIES: (Attach separate pages, if necessary, to discuss fully your legal position)

EVIDENTIARY PROBLEMS:

DATE: _____
_____ Petitioner/Respondent

Return to: **Judge**
United States Tax Court, Room
400 Second Street, N.W.
Washington, D.C. 20217
(202)