

MAY 17, 2004

GUIDELINES FOR USE OF THE TAX COURT'S ELECTRONIC (NORTH) COURTROOM

Background

The Tax Court has available for use in its proceedings one electronic courtroom, the Electronic (North) Courtroom, located in the Tax Court building in Washington, D.C., 400 Second Street, N.W., Washington, D.C., 20217. The technology equipment available in the electronic courtroom includes the following:

Evidence presentation system:

- Evidence presentation camera
- VCR
- Video printer
- Audio and video connections at podium and counsel tables for laptop computers
- Flat panel monitors and a 42" plasma screen
- Touch screen monitors with annotation capability at podium and witness stand

Wireless headsets for:

- Enhanced listening assistance
- Any interpreter the parties may be using

Videoconferencing equipment

The electronic courtroom generally is available for use by all Tax Court judicial officers for conducting Court proceedings when the parties jointly request that the proceedings be

conducted in the electronic courtroom and the Court grants that request by written order. In these guidelines, the term "Court proceedings" refers to any proceedings before the Court with respect to which a calendar is cut and which are recorded and transcribed, including trials, hearings, conferences, or oral status reports conducted in connection with a Special Session of the Court. For additional information on the eligibility for use, see Part I, below.

Use of the courtroom is shared among the judicial officers, and scheduled in advance by the judicial officers. For additional information on scheduling a Court proceeding in the electronic courtroom, see Part II, below.

Users of technology equipment must be trained by Tax Court personnel prior to using the Court's equipment. It is the responsibility of the users to schedule and complete required training. For additional information on training, see Part III, below.

The normal hours and days of operation for use of the equipment in the electronic courtroom are from 8:00 a.m. to 4:30 p.m., Eastern Time, Monday through Friday, excluding legal holidays in the District of Columbia.

Part I: Eligibility for Use

The technology equipment located in the electronic courtroom is available for use in the conduct of Court proceedings (e.g.,

trials, hearings, conferences, or oral status reports for which a calendar is cut and which are recorded and transcribed) in any case in which the parties jointly request (see Part II: Scheduling) that the Court proceedings be conducted in the electronic courtroom and the Court grants the request by written order.

There is no limitation on the type of case (e.g., deficiency, lien/levy, or abatement), in which a Court proceeding may be conducted in the electronic courtroom. However, the electronic courtroom is intended to be utilized only in cases where the technology equipment is appropriate to the proceedings.

Only persons who have been trained by the technology staff of the Tax Court's Office of Information Systems (OIS) in the use of the equipment are eligible to use the technology equipment in the electronic courtroom.

Part II: Scheduling

Parties who wish to have a Court proceeding conducted in the electronic courtroom may file a written "Joint Motion to Calendar in the Electronic (North) Courtroom". Alternatively, in a case that is assigned to a judicial officer or in which a judicial officer has retained jurisdiction, the parties may request orally that Court proceedings be conducted in the electronic courtroom.

If the Court determines to grant a joint request to conduct proceedings in the electronic courtroom, as soon as possible

after the Courtroom is reserved by the judicial officer an order calendaring the proceeding in the electronic courtroom will be issued. All parties and/or counsel who will be using the equipment in the electronic courtroom shall complete a Technology Equipment Request Form (a copy of which will be attached to the order calendaring the proceeding) and fully comply with all directions and deadlines specified on that form. Parties and/or counsel who fail to timely submit the Technology Equipment Request Form, and persons who fail to schedule and complete required training, will not be permitted to use the equipment.

Unless otherwise permitted by the Chief Judge, the above-referenced Technology Equipment Request Form must be received by the Court no less than 30 days before the first day of the Court proceeding. The Technology Equipment Request Form will contain additional information on scheduling required training.

Part III: Training

The Tax Court Office of Information Systems (OIS) will provide training on all technology equipment to counsel, counsel's assistants, and all other persons who will be using the equipment in connection with an upcoming Court proceeding. All persons who will be using the equipment available in the electronic courtroom must be trained prior to its use. It is the responsibility of the persons who will be using the equipment to contact OIS to schedule the required training.

Training is most effective if it is conducted shortly before using the equipment. No training will be conducted by OIS on the first day of a Court proceeding unless prior approval is obtained from the presiding judicial officer.

Part IV: Miscellaneous Matters

Court proceedings conducted in the electronic courtroom will be open to the public, unless otherwise provided by order, and will be recorded and transcribed. Real-time transcription is not currently available. All persons who will be attending a Court proceeding and who will be bringing a laptop computer or other electronic equipment into the Tax Court building must arrive at least 30 minutes before the beginning of the proceeding in order to allow sufficient time for security clearance, including inspection of equipment.

At this time, videoconferencing is available for point to point, not multiple point, videoconferences, and no recording at the remote site by videotape, or by other means, is permitted. In general, the costs associated with use of equipment at a remote site, such as rental fees, will be borne by the parties using the equipment.