

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217  
www.ustaxcourt.gov

**STANDING PRETRIAL NOTICE**

The attached Notice Setting Case for Trial notifies the parties that this case is calendared for trial at the trial session beginning on [day, date].

If this is your first time appearing before the Tax Court **please pay special attention to the Getting Ready for Court Check List in paragraph 8** of this notice.

1. **Status of the Court.** The U.S. Tax Court hears disputes between taxpayers and the IRS. The Court is not a part of the IRS.
2. **Settlement Conferences.** Before the calendar call, the parties should meet and try to settle the case. To “settle” means to resolve all matters in dispute in the case. Settlement documents should be signed by all parties or counsel and submitted to the Court before or at the calendar call.
3. **Readiness for Trial.** If the parties have not submitted to the Court signed settlement documents, the case will be called at the calendar call on the date and time stated in the Notice Setting Case for Trial. The Court may excuse a party from attending the calendar call if the Court concludes that a basis of settlement has been reached. Unless otherwise excused, the parties must appear at the calendar call and be ready for trial at any time during the session, which may last as little as 1 day or as long as 2 weeks.
  - a. Cases will not be continued (i.e., postponed) other than under exceptional circumstances.
  - b. Failure to appear may result in a dismissal of the case and a decision against the nonappearing party.
  - c. Your case may or may not be tried on the same date as the calendar call, and you may need to return to Court on a later date during the trial session. Thus, it may be beneficial to contact the Court in advance. Within 2 weeks before the start of the trial session, the parties may jointly contact the Judge’s chambers to request a time and date certain for the trial. If practicable, the Court will attempt to accommodate the request, keeping in mind other scheduling requirements and the anticipated length of the session.
4. **Stipulation.** The parties should agree in writing (stipulate) about all relevant facts and documents that are not in dispute. Failure or refusal by a party to stipulate may result in a finding against that party.
5. **Pretrial Memorandum.** If a trial seems likely, then each party should submit to the Court and to the opposing party a Pretrial Memorandum containing the information in the attached form. The Pretrial Memorandum should be served on the other party and filed so that it is received at least 7 calendar days before the first date of the trial session.
6. **Final Status Report.** If there has been a last-minute settlement or change in the status of a case, a party should submit a Final Status Report to the Court. The parties may access an electronic version of the Final Status Report on the Court’s Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) by selecting the “Final Status Report” tab. A Final Status Report may be submitted to the Court electronically or by fax sent to 202-521-3378. (Only the Final Status Report may be sent to this fax number; any other documents will

be discarded.) The report must be received by the Court no later than 3 p.m. eastern time on the last business day (normally Friday) before the calendar call. The Final Status Report must be promptly submitted to the opposing party by mail, email, 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.

7. **The Trial.** The parties are responsible for presenting all evidence to the Court at the time of trial. Evidence consists of the stipulation, sworn testimony at trial, and any documents accepted by the Court as evidence at trial. The parties should bring to court all documents on which they intend to rely.

The only opportunity for the parties to present evidence to the Court is at the trial. Any documents and testimony that a party wants the Court to consider in deciding the case must be presented at trial. Documents previously given to the IRS are not part of the record.

8. **Petitioner (Taxpayer) Getting Ready for Court Check List**

Before you come to Court:

- Think about what facts you want to tell the Judge.
- Organize your facts and arguments so you can tell your side of the story.
- Meet and talk to people at the IRS who call or write to you after you get this notice.
- Organize any documents you have to support your case.
- Provide copies of documents to the IRS.
- Agree (stipulate) in writing to facts and documents that are not in dispute.
- If the IRS will not agree (stipulate) to your documents, bring three copies of the documents to Court.
- Consider whether you need any witnesses to support your case.
- If you need a witness, make sure the witness is available and present for trial at the trial session. (See 3.c. above).
- Come to Court early so you will be ready when your case is called at the calendar call.
- Learn more about the Tax Court at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).



Robert R. Di Trolio  
Clerk of the Court

Dated:

Trial Calendar: [city, State]

Date: [day, 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: \_\_\_\_\_

Respondent: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

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:**

**WITNESS(ES) YOU EXPECT TO CALL:**

(Name and brief summary of expected testimony)

**SUMMARY OF FACTS:**

(Attach separate pages, if necessary, to inform the 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

Trial Judge: **[Judge's name]**  
**United States Tax Court, [room no.]**  
**400 Second Street, N.W.**  
**Washington, D.C. 20217**  
**[Judge's chambers phone no.]**