THE BASICS

DO I COME TO THE COURTHOUSE FOR A ZOOMGOV PROCEEDING?

➤ No. All Zoomgov proceedings will be held remotely. Do not come to the courthouse.

WHAT IF I DON'T HAVE ACCESS TO THE INTERNET?

You will need to inform the Judge as soon as possible. You may be able to participate by telephone.

WHAT IF I DON'T HAVE ACCESS TO A COMPUTER, SMARTPHONE, OR TABLET?

> You will need to inform the Judge as soon as possible. You may be able to participate by telephone.

ARE ZOOMGOV PROCEEDINGS AND ZOOMGOV MEETINGS THE SAME THING?

- > Zoomgov "proceedings", which include trials, hearings, and sometimes conferences, are the same as Zoomgov "meetings".
- ➤ The "Meeting ID" is the proceedings code.

ARE ZOOMGOV AND ZOOM THE SAME?

Essentially, yes. They work the same for the participants. Zoomgov is designed specifically to accommodate sensitive government business, but participants will not see the difference.

DO I NEED A ZOOM ACCOUNT TO PARTICIPATE IN A ZOOMGOV PROCEEDING?

➤ No. You do not need your own account to connect to a Zoomgov proceeding.

IS THERE A FEE TO PARTICIPATE IN A ZOOMGOV PROCEEDING?

> No. There is no cost for participants.

DO I HAVE TO GET DRESSED UP?

> Zoomgov proceedings are official Court proceedings, and you should dress as you would for any other Court appearance.

GETTING READY

I JUST GOT MY NOTICE. SHOULD I DO ANYTHING AHEAD OF TIME TO GET READY?

- Make sure you have the Zoom "client" installed on your computer. It's a small, free application file to run the program. You can download it here: https://zoom.us/download.
- > If you plan to use a smartphone or tablet, you will need to install the latest version of the Zoom Cloud Meetings app. The app is available for free on both the iTunes and Google Play stores.
- ➤ You can test the Zoomgov audio and video on your device before your trial or hearing date. Visit https://zoom.us/test for more information.

IS THERE A WAY TO DO A TEST BEFORE MY ACTUAL HEARING?

- Yes. We strongly encourage you to test the Zoomgov audio and video on your computer, smartphone, or tablet before your trial or hearing date. Visit https://zoom.us/test for more information.
- Please join your proceeding at least 30 minutes prior to its scheduled start time so you can address any last-minute technical issues.

DO I NEED A COMPUTER TO PARTICIPATE IN A ZOOMGOV PROCEEDING?

- ➤ No. You can connect to a Zoomgov proceeding by smartphone or tablet, or by a regular telephone.
- Your computer will need a video camera, speakers, and a microphone to if you plan to participate by computer.
- For more information on how to connect to a Zoomgov proceeding, visit www.zoom.us.

DO I NEED SPECIAL SOFTWARE TO PARTICIPATE IN A ZOOMGOV PROCEEDING?

- The first time you use Zoomgov from a computer, you will be asked to download a small, free application file to run the program. You can download it here: https://zoom.us/download.
- ➤ If you are using a smartphone or tablet, you will need the latest version of the Zoom Cloud Meetings app. The app is available for free on both the iTunes and Google Play stores.

DO I NEED SPECIAL TECHNOLOGY TO PARTICIPATE IN A ZOOMGOV PROCEEDING?

- No, but it's helpful if you make the most of the technology you do have.
- ➤ If you use WiFi, make sure you're in close range and that you are not sharing bandwidth with too many other devices.
- ➤ If you can, use a good quality headset (headphones with mic) to help ensure you can be heard, and that you can hear others as clearly as possible.
- > Know how to manage the volume so you can hear all of the participants.
- Know how to adjust the brightness of your screen so you can see well.

DOES IT MATTER WHERE I AM WHEN I PARTICIPATE IN A ZOOMGIOV PROCEEDING?

- > Yes. Be somewhere with minimal distractions where you are able to talk and to listen.
- > Your picture quality will be best if you are inside, with good lighting.
- > Avoid messy areas.
- > Try to have a plain background.
- > Avoid windows, plants, lamps, or anything directly behind your head.
- > We do not recommend the use of a virtual background without a green screen.

HOW DO I CONNECT TO A ZOOMGOV PROCEEDING IF I AM A PARTICIPANT?

- > You can connect by computer, by smartphone or tablet, or by regular telephone.
- ➤ On a computer, go to https://zoomgov.com/ and click "Join a Meeting", and enter the Meeting ID and Passcode.
- On a smartphone or tablet, use the Zoom Cloud Meetings app and click "Join", and enter the Meeting ID and Passcode.
- ➤ If you do not have access to a computer or smartphone, use a telephone to dial the number provided and enter the Meeting ID and Passcode when prompted.
- For more information on how Zoomgov and Zoom work, visit www.zoom.us and the quickstart guide at https://support.zoom.us/hc/en-us/articles/360034967471-Quick-start-guide-for-new-users.

WHERE IS MY MEETING ID AND PASSCODE?

➤ The Meeting ID and Passcode are on your notice setting the case for trial or setting the matter for hearing.

WHAT IF I LOST MY NOTICE SETTING THE CASE FOR TRIAL?

➤ If you cannot find your Zoomgov information, please contact the Clerk's Office at (202) 521-0700.

ZOOMGOV PROCEEDINGS

WHAT SHOULD I DO THE DAY OF MY ZOOMGOV PROCEEDING?

- Log on to your proceeding at least 30 minutes early to ensure that you are able to connect.
- > If you have difficulty connecting by computer, smartphone, or tablet, call the telephone access number provided with your Meeting ID and Passcode.
- Make sure your device is fully charged, and, if you are using a phone, that it has plenty of minutes. It's best to connect to a power source. If you cannot, have a power cord and outlet nearby, just in case.
- > Have a pen and paper handy in case you need to write things down.
- ➤ Have copies of any document that you sent to the Court, or to the other party, ready to look at during the proceeding.

WHO CAN BE IN THE ZOOMGOV COURTROOM DURING A PROCEEDING?

➤ The parties (IRS and petitioners), counsel (attorneys, practitioners admitted to practice before the Court, and pro bono representatives), testifying experts, witnesses (while testifying), and others with the Court's permission will be permitted in the Zoomgov courtroom.

WHAT HAPPENS WHEN I JOIN THE PROCEEDING?

- When you first join the proceeding you will be placed into a waiting room. If you connected by computer, smartphone, or tablet, you will see a message that says "Please wait, the meeting host will let you in soon".
- When the Court is ready for you, the Trial Clerk will admit you to the Zoomgov courtroom and provide further information.

DO I HAVE TO BE ON VIDEO?

- All participants should be connected by video. You and the Judge and the other party will be able to see each other and it will be easier to follow what is happening.
- > If you have technology limitations, inform the Judge as soon as possible.
- ➤ To see the other participants, choose "gallery view" if connected to Zoomgov on your computer, smartphone, or tablet.
- ➤ To see just the person speaking, choose "speaker view" if connected to Zoomgov on your computer, smartphone, or tablet.

WILL MY TELEPHONE NUMBER BE VISIBLE IF I CALL IN?

No, your telephone number will not be visible. The Trial Clerk will rename your participant screen according to standard protocols.

DOES THE COURT HAVE ANY TIPS FOR PARTICIPATING IN A ZOOMGOV PROCEEDING?

- > Yes. Mute your microphone when you are not speaking. Even background noise can be heard.
- ➤ Make sure the camera is at eye level. You may want to put your device on a stack of books so you can be hands-free and look directly at the camera while talking.
- Don't leave the proceeding, even for a short time, unless you have been excused by the Judge or Trial Clerk.

- Avoid moving around with your device during the proceeding.
- ➤ Wait for the Judge to call on you. Raise your hand if you need to speak to the Judge or Trial Clerk.
- Avoid speaking to someone not in the proceeding.
- > Do not speak over other participants.

WHAT IF I GET DISCONNECTED?

- ➤ If you get disconnected, call into the proceeding using the dial-in number provided in your notice.
- ➤ If you still have difficulty connecting, call the Clerk's Office at (202) 521-0700 for assistance

CAN I RECORD THE ZOOMGOV PROCEEDING?

- No. The Court's standing rules prohibit your making video or audio recordings.
- ➤ All proceedings are being recorded by the Court, and transcripts may be ordered from the Court Reporter.

WHAT IF I WANT TO SPEAK WITH MY REPRESENTATIVE (OR CLIENT) PRIVATELY?

➤ Tell the Judge that you would like to speak with your representative (or client) privately. The Judge may excuse you to a private breakout room on Zoomgov, or provide further direction as appropriate.

WHAT IS A BREAKOUT ROOM?

- Zoomgov breakout rooms are separate meeting spaces, apart from the main Zoomgov courtroom. They are private, and only the participants in the room can see or hear what is going on in them.
- Discussions in the breakout rooms are not recorded.
- Discussions in the breakout rooms are not considered part of the official proceeding.

WILL THE COURT ALLOW LOW INCOME TAXPAYER CLINICS AND CALENDAR CALL PROGRAMS TO PARTICIPATE IN ZOOMGOV PROCEEDINGS?

- Yes. Please arrive to the Zoomgov proceeding at least 60 minutes early if you would like to speak with a volunteer attorney about your case.
- You can also reach out to a low income taxpayer clinic or calendar call pro bono program as soon as you are issued your notice setting the case for trial. A list of participating programs can be found on the Court's website at www.ustaxcourt.gov.

HOW DO I CONNECT TO A ZOOMGOV PROCEEDING IF I AM A MEMBER OF THE GENERAL PUBLIC OR THE PRESS?

- Prior to each trial session, a link to an audio stream of the Zoomgov courtroom will be available on the Court's website, www.ustaxcourt.gov.
- Audio will be streamed only while the Court is in session.
- Audio recordings will not be archived.
- > The Court's standing rules prohibit you from recording the proceedings.