

**UNITED STATES TAX COURT
WASHINGTON, D.C. 20217**

November 28, 2006

PRESS RELEASE

On September 12, 2006, Chief Judge John O. Colvin announced a proposed amendment to Rule 173(b), Tax Court Rules of Practice and Procedure, requiring the filing of answers by the Commissioner of Internal Revenue in all small tax cases. Chief Judge Colvin invited comments relating to that proposal and announced that, absent further notice, the proposed amendment would be effective as to small tax cases in which the petition was filed after November 27, 2006.

Chief Judge Colvin announced today that written comments to the proposed amendment have been received. The comments are attached to this press release and are available at the Tax Court's Web site, www.ustaxcourt.gov. Chief Judge Colvin also announced that, in order to permit the Court to evaluate the comments and to provide the Commissioner of Internal Revenue additional time in which to prepare for the possible implementation of the proposed amendment, the effective date of the proposed amendment will be extended until further notice by the Court.