



COURT STANDARDS AND PROTOCOLS TO PROTECT PUBLIC HEALTH

These standards and protocols apply to all entrants, including trial participants, visitors, employees, and contractors, into the Washington, D.C. courthouse and for Court proceedings in other locations.



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Centers for Disease Control and Prevention Safety and Mitigation Measures

COVID-19 Spread and Protection

According to the Centers for Disease Control and Prevention (CDC), “COVID-19 spreads when an infected person breathes out droplets and very small particles that contain the virus. These droplets and particles can be breathed in by other people or land on their eyes, noses, or mouth. In some circumstances, they may contaminate surfaces they touch.”¹ According to the CDC, “Anyone infected with COVID-19 can spread it, even if they do NOT have symptoms.”²

Vaccinated Individuals

According to the CDC, “COVID-19 vaccines available in the United States are effective at protecting people—especially those who are boosted— from getting seriously ill, being hospitalized, and even dying. As with other diseases, you are protected best from COVID-19 when you stay up to date with the recommended vaccines.”³

Guidance for Wearing Masks

Who Should Wear a Mask

According to the CDC, wearing a mask or respirator is one of the “prevention actions that may be done at any [Community] level.”⁴ The CDC guidance instructs individuals to “wear a well-fitting mask or respirator” in areas where the COVID-19 Community Level is high. Where the COVID-19 Community Level is medium or high, the CDC guidance instructs individuals to “wear a well-fitting mask or respirator when indoors in public” if the individual is “at high risk of getting very sick.”⁵

The COVID-19 Community Level is a CDC tool to help individuals and communities decide what prevention steps to take based on the latest information.⁶ The CDC has a tool to “[f]ind community levels and prevention steps by county” at [COVID-19 County Check](https://www.cdc.gov/coronavirus/2019-ncov/your-health/covid-by-county.html).⁷

¹ How COVID-19 Spreads, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/how-covid-spreads.html> (last updated Aug. 11, 2022).

² *Id.*

³ Stay Up to Date with Your Vaccines, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/vaccines/fully-vaccinated.html> (last updated July 19, 2022).

⁴ How to Protect Yourself & Others, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html> (last updated Aug. 11, 2022).

⁵ COVID-19 by County, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/your-health/covid-by-county.html> (last updated Aug. 11, 2022).

⁶ *Id.*

⁷ Use and Care of Masks, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/cloth-face-cover-guidance.html> (last updated Feb. 25, 2022).

The CDC also advises that you should “wear a high-quality mask or respirator (e.g., N95) any time you are around others . . . indoors in public” if you were exposed to COVID-19 or told by a healthcare provider or public health authority that you were exposed, “regardless of your vaccination status or if you have had a previous infection” for 10 full days after exposure.⁸

Recommended Types of Masks

The CDC recommends that individuals “[w]ear a mask with the best fit, protection, and comfort...”⁹

Accommodation for Disability

The CDC advises that “[c]ertain groups of people may find it difficult to wear a mask, including people of any age with certain disabilities. Challenges may be caused by being sensitive to materials on the face, difficulty understanding the importance of mask wearing for protection, or having difficulty controlling behavior to keep the mask in place. People with certain disabilities or their caregivers can assess whether they need to wear a mask.”¹⁰

Physical Distancing

According to the CDC, increasing space and distance is one of the “prevention actions that may be done at any [Community] level.”¹¹

The closer you are to a greater number of people, the more likely you are to be exposed to the virus that causes COVID-19. To avoid this possible exposure, you may want to avoid crowded areas, or keep distance between yourself and others. These actions also protect people who are at high risk for getting very sick from COVID-19 in settings where there are multiple risks for exposure.¹²

“Physical distancing” (or “social distancing”) means individuals stay at least 6 feet (about 2 arm lengths) from other people who are not from the individual’s household.¹³

“Close contact through proximity and duration of exposure” is defined as when “[s]omeone was less than 6 feet away from infected person (laboratory-confirmed or a clinical diagnosis) for a cumulative total of 15 minutes or more over a 24-hour period (for example, *three individual 5-minute exposures for a total of 15 minutes*). An infected person can spread SARS-CoV-2 starting from 2 days before they have any symptoms (or, for asymptomatic patients, 2 days before the positive specimen collection date).”¹⁴

⁸ What to Do If You Were Exposed to COVID-19 , CDC, <https://www.cdc.gov/coronavirus/2019-ncov/your-health/if-you-were-exposed.html> (last updated Aug. 11, 2022).

⁹ Use and Care of Masks, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/cloth-face-cover-guidance.html> (last updated Feb. 25, 2022).

¹⁰ *Id.*

¹¹ How to Protect Yourself & Others, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html> (last updated Aug. 11, 2022).

¹² *Id.*

¹³ Social Distancing, CDC, <http://web.archive.org/web/20210628213655/https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/social-distancing.html> (last updated Nov. 17, 2020).

¹⁴ Appendices, Appendix A – Glossary of Key Terms, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/php/contact-tracing/contact-tracing-plan/appendix.html#contact> (last updated Aug. 11, 2022).

Ventilation

According to the CDC, “SARS-CoV-2 viral particles spread between people more readily indoors than outdoors When indoors, ventilation mitigation strategies can help reduce viral particle concentration. The lower the concentration, the less likely viral particles can be inhaled into the lungs (potentially lowering the inhaled dose); contact eyes, nose, and mouth; or fall out of the air to accumulate on surfaces. Protective ventilation practices and interventions can reduce the airborne concentrations and reduce the overall viral dose to occupants.”¹⁵ The CDC recommends various interventions, including:

- Increase the introduction of outdoor air.
- Ensure ventilation systems operate properly and provide acceptable indoor air quality for the current occupancy level for each space.
- Rebalance or adjust HVAC systems to increase total airflow to occupied spaces when possible.
- Turn off any demand-controlled ventilation (DCV) controls that reduce air supply based on occupancy or temperature during occupied hours.
- Improve central air filtration.
- Ensure restroom exhaust fans are functional and operating at full capacity when the building is occupied.
- Use portable high-efficiency particulate air (HEPA) fan/filtration systems to enhance air cleaning.
- Generate clean-to-less-clean air movement by evaluating (and as necessary repositioning) the supply louvers, exhaust air grilles, and/or damper settings.
- Use ultraviolet germicidal irradiation (UVGI) as a supplemental treatment to inactivate SARS-CoV-2 when options for increasing room ventilation and filtration are limited.
- In non-residential settings, run the HVAC system at maximum outside airflow for 2 hours before and after the building is occupied.¹⁶

Court Standards and Protocols

Baseline Standards

As a general rule, the Court’s standards and protocols to protect public health use the CDC guidance in effect at a given time as the baseline. For those trials held in a courthouse or other building that has more rigorous standards and protocols, however, the Court will adhere to the more rigorous standards and protocols.

Court Ventilation

Fresh air circulates through the Washington, D.C. courthouse and the other trial courtrooms used by the Court during the day. Incoming fresh air is mixed with some of the conditioned air while some of the conditioned air is exhausted out of the building.

In the Washington, D.C. courthouse, a minimum of 20 to 25 percent of fresh air circulates daily to mix with the conditioned airflow, MERV 13 (Minimum Efficiency Reporting Value) air filters are used, and ultra-violet lighting is used in the air handler to kill any outside bacteria and viruses that could be floating in the air.

¹⁵ Ventilation in Buildings, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/community/ventilation.html> (last updated June 2, 2021).

¹⁶ *Id.*

The courtroom ventilation in the other trial cities in which the Court holds trials is dependent on the building in which the Court's space is located. See [Appendix A, Court Physical Space Data](#).

Entering and Exiting the Court

Self-Certification Health Screening Questions

Before entering the Washington, D.C. courthouse or other Court proceeding location, all entrants (i.e., trial participants, visitors, employees, and contractors), are asked to self-certify that the answer to each of the health screening questions listed below is "no." If the answer to any of the screening questions is "yes," the entrant should not enter the courthouse.

If such entrant is a trial participant, such person should contact the trial clerk or Clerk's office (at covidreporting@ustaxcourt.gov) as soon as possible. Throughout the trial, trial participants are to report any change in their health and the health of those they live with or have had close contact with immediately. The trial may be canceled, rescheduled, or converted to remote in the event of illness.

The screening questions are:

1. Have you tested positive for COVID-19 within the past 10 days?
2. Have you experienced any of the following symptoms within the past 10 days?
 - o The symptoms are fever (a temperature more than 100.4 degrees Fahrenheit) or chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, and diarrhea.
3. Are you isolating or quarantining because you may have been exposed to a person with COVID-19 or are worried that you may be sick with COVID-19?
4. Are you currently waiting on the results of a COVID-19 test due to recent exposure or symptoms of illness?

Signage with the questions is located on the exterior of the Washington, D.C. courthouse near the entrance doors. The signage explains that entry is not allowed for anyone experiencing COVID-19 symptoms.

Contactless Check-in for Contact Tracing

To support contact tracing, trial participants and trial observers must register attendance via QR Code prior to entry into the courtroom. The QR Code will be posted outside the courtrooms so that all entrants may access the registration form from a mobile device. The presiding judge may also disseminate the QR Code to trial participants in advance of trial.

The QR code may be scanned with a cell phone, tablet camera, or any QR code app. See [Appendix B, QR Code for Contactless Check-in](#). Once scanned, the code links to a short check-in form. The Court will automatically receive responses once the form is submitted. The questions can be changed to Español by selecting the drop-down arrow in the upper right corner next to English on the check-in form. The check-in questions for contact tracing are:

1. Name (First and Last)
2. Phone Number with Area Code
3. Email Address
4. Place of Trial (City, State)
5. Date of Trial

Upon submission of the responses, the entrant will receive an auto-generated notification with instructions to contact the Clerk at covidreporting@ustaxcourt.gov in the case of suspected or diagnosed COVID-19 as detailed under [Contact Tracing Protocol](#).

Face Coverings

Generally, masks are not required in the Washington, D.C. courthouse and for Court proceedings in other locations. In accordance with the CDC guidance, however, entrants should “wear a high-quality mask or respirator (e.g., N95)” when in the courthouse and for Court proceedings in other locations if they are within 10 full days after exposure to COVID-19 or told by a healthcare provider or public health authority that they were exposed, regardless of vaccination status or previous infection.

For entrants who do not have COVID-19 or are more than 10 full days past exposure, the Court follows the CDC’s Community Level guidance for the Washington, D.C. courthouse. If the COVID-19 Community Level is “Medium,” the CDC advises individuals to consult a healthcare provider about whether to wear a mask if the individual is at high risk for severe illness.¹⁷ If the COVID-19 Community Level is classified as “High,” in Washington, D.C., all entrants, regardless of vaccination status, will be required to wear a well-fitting mask in the Washington, D.C. courthouse in accordance with CDC guidance.¹⁸

The Court follows the mask requirements in place for the buildings where the Court conducts proceedings in other locations.

Before coming to the Washington, D.C. courthouse or other Court proceeding location, all entrants should check the [COVID-19 County Check](#) for the appropriate Community Level to determine face covering requirements.

All entrants are responsible for providing their own properly fitting mask and wearing it as required.

Vaccination or Negative Test Result

The COVID-19 protocols for entry into the Washington, D.C. courthouse and for Court entry to proceedings in other locations do not require proof of full vaccination or a negative test result.

Rapid testing prior to entry into a courtroom is recommended for trial participants and trial observers.

Courtroom Procedures

Pre-Trial Conference

The presiding judge is encouraged to confer with the parties before trial to review issues that may arise relating to COVID-19.

Face Coverings in the Courtroom

Generally, the face covering policy to enter the courthouse applies regarding entering the courtroom (see [Face Coverings](#)). The presiding judge has the discretion, however, to implement stricter requirements for entrants to the courtroom.

¹⁷ COVID-19 by County, CDC, <https://www.cdc.gov/coronavirus/2019-ncov/your-health/covid-by-county.html> (last updated Aug. 11, 2022).

¹⁸ *Id.*

If the Court proceedings are in an area classified by the CDC as a “High” COVID-19 Community Level, the presiding judge has discretion to allow a testifying witness to remove that witness’ mask when testifying in the witness box or allow counsel to remove counsel’s mask when questioning the witness, so long as counsel maintains the 6-foot physical distancing requirement.

Reasonable Accommodations

If a trial participant is unable to wear a mask and is in a Court proceeding in an area classified by the CDC as a “High” COVID-19 Community Level, the judge has discretion to consider reasonable accommodations.

Disposable Masks

Although all courtroom entrants are responsible for providing their own masks, the Court has a limited number of disposable masks available for courtroom entrants who do not have appropriate face coverings.

Courtroom Layout for Physical Distancing

Trials are conducted in a manner that allows trial participants and observers increased space and distance. To meet this requirement, adjustments are made in certain courtrooms (e.g., counsel tables are moved or temporary tables are in place).

Sanitation Supplies and Protocols

Hand sanitizer and disinfectant wipes are located at the entrance to the courtroom, on counsel tables, the witness stand, the court reporter’s table, the trial clerk’s stand, and the judge’s bench.

Witness Stand

The judge generally will ask each witness to sanitize the witness stand by cleaning the area with disinfectant wipes before leaving. If additional cleaning measures of the witness stand or other parts of the courtroom are necessary, the Court will recess to permit enhanced cleaning.

Questioning Witnesses and Responding to the Judge

Trial participants are not to approach the bench except as expressly directed by the judge. Microphones in Tax Court courtrooms are used by court reporters to record the testimony at trial.

Electronic Evidence and Exhibits

To the extent possible, the parties present all proposed exhibits and other evidence in electronic format. The Court has devices for testifying witnesses, on which the proposed exhibits and other evidence may be downloaded before the trial begins. The Court and the litigants are expected to access the proposed exhibits and other evidence from their own devices. Litigants should download the materials necessary before trial, as wireless connectivity varies in the Tax Court courtrooms.

The presiding judge should facilitate agreement in advance of trial in the event it is necessary to present physical evidence and exhibits so that appropriate physical distancing is maintained. Hand sanitizer or non-latex gloves may be used to ensure the safe handling of physical evidence.

Confidential Communications Between Counsel, Representatives, and Parties

Judges should consider modifications to typical trial procedures to accommodate counsel's and taxpayer representative's need to confer with each other and their clients during trial while maintaining appropriate physical distancing.

Contact Tracing Protocol

If a Court entrant is suspected of having or diagnosed with COVID-19, or during the past 10 days was in close contact with anyone suspected of having or diagnosed with COVID-19, the entrant must notify the trial clerk (as directed by the trial clerk) or Clerk's office (at covidreporting@ustaxcourt.gov) and leave the courthouse immediately. If the trial participant is not yet in the courthouse, the participant should contact the trial clerk and not report to the courthouse.

The trial clerk should notify the Clerk and the Facilities Manager of the incident. The Court will notify courtroom entrants, based upon the completed U.S. Tax Court Check-in Form, of the incident.

Upon learning of a trial participant as described above, the presiding judge will consult with petitioner, petitioner's representative, and respondent. Based on the information gathered, the Chief Judge, Clerk, and presiding judge will determine: (1) whether the trial participant can continue to participate in the trial and, if so, in what manner, to ensure the safety of the other trial participants; (2) if the trial participant cannot continue to participate in the trial, whether the trial can proceed without the trial participant; and (3) whether the trial participant's suspected or confirmed COVID-19 diagnosis or potential exposure to COVID-19 is cause for continuing the trial or pivoting to a remote trial. The Court will take into account the vaccination rate and COVID-19 positivity rate in the trial city when determining how to proceed.

Entrants who were in close contact with the suspected or confirmed COVID-19 case should follow CDC guidance for what to do if you are exposed to COVID-19.¹⁹

¹⁹ What to Do If You Were Exposed to COVID-19 , CDC, <https://www.cdc.gov/coronavirus/2019-ncov/your-health/if-you-were-exposed.html> (last updated Aug. 11, 2022).

Appendix A: Court Physical Space Data

U.S. Tax Court Trial Cities		Type of Building	Percent Fresh Air*	MERV	Courtroom Capacity	Physical Distancing Capacity
Alabama	Birmingham					
	Mobile	Courthouse		13	40	20
Alaska	Anchorage	Courthouse		11	48	24
Arizona	Phoenix	Courthouse	10%	15	60	30
Arkansas	Little Rock	Courthouse and Federal building				
California	Fresno	Courthouse and Federal building				
	Los Angeles	Courthouse and Federal building		11	87	43
	San Diego	Federal building			80	40
	San Francisco	Courthouse and Federal building	100%**	13	not available	
Colorado	Denver	Courthouse	as much as possible	13	86	43
Connecticut	Hartford	Courthouse and Federal building	15% min.	14	35	17
District of Columbia		Headquarters	25%	13		
		Center Courtroom			140	60
		North Courtroom			60	30
		South Courtroom			60	30
Florida	Jacksonville	Courthouse	100%**	13	49	24
	Miami	Federal building	21%	11	50	25
	Tallahassee	Federal building		13	40	20
	Tampa	Federal building		13	42	21
Georgia	Atlanta	Courthouse and Federal building	10%	8	70	35
Hawaii	Honolulu	Courthouse and Federal building				
Idaho	Boise	Courthouse		8	75	35
	Pocatello	Courthouse				
Illinois	Chicago	Federal building		15	55	27
	Peoria	Federal building		13	60	30
Indiana	Indianapolis	Courthouse and Federal building	20%	13	40	20
Iowa	Des Moines	Courthouse		13	25	12
Kansas	Wichita	Courthouse		13	50	25
Kentucky	Louisville	Courthouse/Custom House			35	17
Louisiana	New Orleans	Federal building/Custom House	10%	8	76	38
	Shreveport	Courthouse and Federal building				
Maine	Portland	Courthouse		11	30	15
Maryland	Baltimore	Courthouse		13	60	30
Massachusetts	Boston	Courthouse/Post Office	100CFM	13	50	25
Michigan	Detroit	Courthouse	200CFM	8	27	13
Minnesota	St. Paul	Courthouse and Federal building	10% min.	15	116	58
Mississippi	Jackson					
Missouri	Kansas City	Courthouse	10% min.	14	not available	
	St. Louis	Courthouse	as much as possible	14	not available	
Montana	Billings	Courthouse		11	60	30
	Helena	Courthouse				

U.S. Tax Court Trial Cities		Type of Building	Percent Fresh Air*	MERV	Courtroom Capacity	Physical Distancing Capacity
Nebraska	Omaha	Courthouse		13	200	100
Nevada	Las Vegas	Courthouse and Federal building	10%	14	46	23
	Reno	Courthouse and Federal building	20%	10	100	50
New Mexico	Albuquerque	Courthouse				
New York	Albany	Courthouse		13	75	35
	Buffalo	Courthouse		14	75	35
	New York City	Federal Building		13	65	32
	Syracuse	Courthouse and Federal building				
North Carolina	Winston-Salem	Federal Building			48	24
North Dakota	Bismarck	Courthouse		11	80	40
Ohio	Cincinnati	Courthouse	20%	13	35	17
	Cleveland	Federal Building	60%	13	88	44
	Columbus	Courthouse and Federal building				
Oklahoma	Oklahoma City	Courthouse and Federal building	15-20%	8	56	28
Oregon	Portland	Courthouse				
Pennsylvania	Philadelphia	Federal building/Custom House	100%	11	53	26
	Pittsburgh	Federal building	20% min.	13	not available	
South Carolina	Columbia	Federal building			48	24
South Dakota	Aberdeen	Courthouse				
Tennessee	Knoxville	Courthouse				
	Memphis	Courthouse and Federal building		13	45	22
	Nashville	Courthouse and Federal building		13	100	50
Texas	Dallas	Courthouse and Federal building			62	31
	El Paso	Courthouse				
	Houston	Courthouse			55	27
	Lubbock	Courthouse				
	San Antonio		100%	10		
	Cleveland					
	Columbus	Courthouse				
Utah	Salt Lake City	Courthouse and Federal building	100%	10	not available	
Vermont	Burlington	Federal Building		14	60	30
Virginia	Richmond	Courthouse and Federal building				
	Roanoke	Courthouse		13	50	25
Washington	Seattle	Courthouse	20% min.	13	38	19
	Spokane	Courthouse				
West Virginia	Charleston	Courthouse				
Wisconsin	Milwaukee	Courthouse and Federal building			28	14
Wyoming	Cheyenne	Courthouse		8	40	20

* The climate control systems of some buildings use a mix of outside air to regulate temperatures, therefore the mix at any one time is dependent upon the outside climate versus desired indoor temperature.

** HVAC system does not recirculate any air. Thus, all air circulated through the HVAC system comes from the outside.

Appendix B: QR Code for Contactless Check-in

FOR EXAMPLE PURPOSES ONLY

This QR Code and link are presented as examples.

U.S. Tax Court Check-in Form



-OR-

<https://forms.office.com/r/USTC>



United States Tax Court

400 Second Street, N.W.
Washington, D.C. 20217
Telephone: 202-521-0700