



# Summary of Standards and Protocols Applicable for Visitors to Proceedings Outside Washington, D.C.

## Public Access for Scheduled In-Person Proceedings

In-person Court proceedings outside Washington, D.C. are open to the public and press. Trial participants (petitioner, respondent, counsel, witness, interpreter, and court reporter) are allowed entry before other individuals. Other individuals may enter on a first-come, first-served basis until the courtroom has reached physical distancing capacity. When courtroom capacity is reached, no additional visitors are admitted. Trial participants, trial observers, members of the press, and general public are included in the definition of “visitor.”

## Entry Requirements

The requirements for entry into a building hosting an in-person Tax Court proceeding outside Washington, D.C. vary by location. Visitors are responsible for verifying and complying with building entry requirements. **Conditions change rapidly. For the most up-to-date information, visitors should check the relevant building’s website for entry requirements.**

## COVID-19 Vaccination or Negative Test Result

Visitors to a Tax Court field courtroom are responsible for complying with any vaccination or testing requirements in effect for the building hosting the in-person Tax Court proceeding.

## Contactless Check-in for Contact Tracing

To support contact tracing, prior to entry into the courtroom, visitors must register attendance via QR Code. The QR Code will be posted outside the courtroom so that all visitors 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.

## Face Coverings

The Court requires all visitors, regardless of vaccination status, to wear a mask in the Tax Court’s courtrooms. All visitors are responsible for providing their own properly fitting mask and wearing it at all times when in the courtroom. The presiding judge may exercise discretion and allow testifying witnesses and examining counsel to remove their masks in appropriate circumstances.

## Courtroom Procedures

Court visitors are required to maintain appropriate physical distancing. Signage and demarcations provide physical distancing directions for gallery seating.