

[REDACTED]

Sent: Monday, May 16, 2022 7:00:23 PM
To: Rules External <rules@ustaxcourt.gov>
Subject: Proposed amendments to Rules

Hello,

I am writing to submit comments on the proposed amendments to the Tax Court Rules of Practice and Procedure that are out for comment until 5/25/22. Specifically, my comments are directed to Rule 151 and the time for filing briefs.

As proposed, Rule 151(b)(1) states, "Opening briefs must be filed withing 75 days after the conclusion of the trial, and answering briefs within 45 days thereafter." My concern is that by using the word "thereafter," the timing for the answering brief is ambiguous. Is the answering brief due 45 days after the actual filing of the opening brief or is it due 45 days after the due date for the answering brief. If a party opts to file the opening brief before the last possible day, the filing date and the due date of the opening brief may be different.

It would be helpful if Rule 151(b)(1) were further revised to clarify the answering brief deadline. For instance, it could be stated as, "Opening briefs must be filed withing 75 days after the conclusion of the trial, and answering briefs within 45 days ~~thereafter~~ **after the due date of the opening brief.**"

The same comment applies the Rule 151(b)(2) with regard to answering seriatim briefs. The reply deadline is clearly stated as "30 days after the due date of the answering brief," however the deadline for the answering brief is ambiguously stated as "45 days thereafter."

Thank you for your time and consideration of this matter.

Cheryl Siler
Director, CompuLaw Operations



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