

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

N o t i c e

┌ N(35)000-347 ┐
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July 7, 2000

REVISED DIRECT FILING AND
SERVICE OF TAX COURT

Upon Incorporation
Into the CCDM

Subject: DOCUMENTS

Cancellation Date:

I. PURPOSE

This Notice revises the list of documents that Field managers and attorneys may file with the Tax Court without National Office review (direct filed documents). This list of direct filed documents replaces the list in Exhibit (35)100-1 of Part 35 of the Chief Counsel Directives Manual.

II. INTRODUCTION

The following is a list of documents that may be directly filed with the Tax Court. **ANY DOCUMENT NOT ON THIS LIST MUST BE FORWARDED TO THE NATIONAL OFFICE (Attention: CC:PA:TSS - Room 4510) FOR REVIEW AT LEAST 5 WORKING DAYS PRIOR TO THE FILING DUE DATE WITH THE TAX COURT. AS AN ALTERNATIVE TO MAIL, THE MOTION MAY BE EMAILED TO THE TSS4510 MAILBOX. SUCH EMAILS MUST NOT BE MARKED "PRIVATE."** One copy of the document should be forwarded for review. The document should not be directly served. The date the document is due with the Tax Court and whether the case is being handled under the Notice case procedures should be noted on the transmittal to the National Office. Additionally, when faced with an unusual, sensitive or significant issue, or a substantive issue that is not on the list of directly filed briefs (See Chief Counsel Notice (35)(11)79-2), or with a case that has been reported on the significant case report, coordination should be sought with the appropriate Division prior to the filing of any document with the Tax Court (including, but not limited to notices of objection or other responses to motions filed by petitioners and any other document which may otherwise appear on the following list).

ALL TEFRA MOTIONS, BRIEFS AND MEMORANDA MUST BE REVIEWED IN THE NATIONAL OFFICE.

Filing Instructions: Binder Part (35) _____ Master Sets: NO RO
NO: Circulate ___ Distribute to: All Personnel ___ Attorneys In: all divisions _____
RO: Circulate ___ Distribute to: All Personnel ___ Attorneys In: all divisions _____
Other: National and Regional FOIA Reading Rooms _____
Electronic Filename: Filing.pdf Original signed copy in: C:FM:PM:P

NOTE: A MOTION TO DISMISS A DUPLICATE PETITION MUST BE REVIEWED BY THE NATIONAL OFFICE IF THERE IS ANY QUESTION AS TO THE VALIDITY OF THE FIRST PETITION.

III. LIST OF DIRECT FILED DOCUMENTS

<u>Type of Document</u>	<u>Directly Served</u>	<u>Copies to Tax Court</u>	<u>Copies to National Office</u>	<u>Legal File to National Office</u>
Answers and Amendments (Except Abatement of Interest, Collection Due, Process Answers; or when the burden of proof or a <u>Shea</u> issue is raised in the petition)	Yes	Orig. only	None	No
Application for an Order to Take a Deposition	Yes	Orig. & 1	None	No
Decision Document filed under Rule 155 ¹	Yes	Orig. & 2	None	No
Decision Document Stipulated (Except for Abatement of Interest and Collection Due Process Cases)	Yes	Orig. & 2	None	No
Designation of Place of Trial	Yes	Orig. & 2	None	No
Motion that Allegations be Deemed Admitted Under Rule 37(c)	Yes	Orig. & 4	None	No
Motion to Amend Answer with Accompanying Answer (Except for Abatement of Interest and Collection Due Process cases; and cases raising burden of proof issues or <u>Shea</u>)	Yes	Orig. & 4 (Motion) Orig. & 2 (Amendment)	None None	No No
Motion to Calendar Case for a Specific Trial Session	Yes	Orig. & 4	None	No

¹ Unagreed Rule 155 computation should not be directly filed if there is a substantial question as to how the court's opinion should be reflected in the computation.

<u>Type of Document</u>	<u>Directly Served</u>	<u>Copies to Tax Court</u>	<u>Copies to National Office</u>	<u>Legal File to National Office</u>
Motion to Calendar Case for Trial	Yes	Orig. & 4	None	No
Motion to Change Caption	Yes	Orig. & 4	None	No
Notice Regarding Small Tax Case Election	Yes	Orig. & 4	None	No
Motion to Change Place of Trial	Yes	Orig. & 4	None	No
Motion to Close Record	Yes	Orig. & 4	None	No
Motion to Compel Discovery (Provided complete noncompliance by Petitioner)	Yes	Orig. & 4	None	No
Motion to Compel Stipulation under T.C. Rule 91(f)	Yes	Orig. & 4	None	No
Motion to Consolidate	Yes	Orig. & 4 (Plus one copy for each add'l docket number)	None	No
Motion to Continue	Yes	Orig. & 4	None	No
Motion to Correct Caption	Yes	Orig. & 4	None	No
Motion for Default Judgment	Yes	Orig. & 4	None	No
Motion to Close on Ground of Duplication (Except TEFRA cases)	Yes	Orig. & 4	None	No
Motion to Dismiss for Failure to Properly Prosecute	Yes	Orig. & 4	None	No
Motion to Dismiss for Failure to State a Claim Upon Which Relief Can Be Granted (Only for cases raising only frivolous or groundless arguments excluding church cases)	Yes	Orig. & 4	None	No

<u>Type of Document</u>	<u>Directly Served</u>	<u>Copies to Tax Court</u>	<u>Copies to National Office</u>	<u>Legal File to National Office</u>
Motion to Dismiss for Lack of Jurisdiction (Except for Abatement of Interest, Collection Due Process, and TEFRA Cases)	Yes	Orig. & 4	None	No
Motion Endorsed No Objection	Yes	Orig. & 4	None	No
Motion to Extend the Time to File Brief	Yes	Orig. & 4	None	No
Motion to Extend the Time to Move or Answer	Yes	Orig. & 4	None	No
Motion for Judgment on the Pleadings (Provided issue is on direct file list. <u>See CCDM (35)(11)79</u>)	Yes	Orig. & 4	None	No
Motion for Leave to File Answer Out of Time	Yes	Orig. & 4 (motion)	Yes	No
	Yes	Orig. & 2 (answer)	Yes	No
Motion in Limine	Yes	Orig. & 4	None	No
Motion to Modify Decision in Estate Tax Case Involving Section 6166 Election	Yes	Orig. & 4	None	No
Motion for a More Definite Statement	Yes	Orig. & 4	None	No
Motion to Remove Small Tax Case Designation	Yes	Orig. & 4	None	No
Motion for Partial Summary Judgment (Provided issue is on direct file list. <u>See CCDM (35)(11)79</u>)	Yes	Orig. & 4	None	No
Motion for a Pretrial Conference	Yes	Orig. & 4	None	No
Motion to Quash Subpoena	Yes	Orig. & 4	None	No
Motion to Reopen Trial for Computation of Estate Tax Deduction	Yes	Orig. & 4	None	No
Motion to Restore Case to the General Docket	Yes	Orig. & 4	None	No

<u>Type of Document</u>	<u>Directly Served</u>	<u>Copies to Tax Court</u>	<u>Copies to National Office</u>	<u>Legal File to National Office</u>
Motion to Sever	Yes	Orig. & 4	None	No
Motion to Strike	Yes	Orig. & 4	None	No
Motion to Substitute Parties and Change Caption	Yes	Orig. & 4	None	No
Motion for Summary Judgment (Provided issue is on direct file list <u>See</u> CCDM (35)(11)79)	Yes	Orig. & 4	None	No
Motion to Take Deposition of Expert Witness	Yes	Orig. & 4	None	No
Motion to Compel Deposition Under Tax Court Rule 75	Yes	Orig. & 4	None	No
Motion for a Writ of Habeas Corpus Ad Testificandum	Yes	Orig. & 4	None	No
Notice of Bankruptcy Proceeding	Yes	Orig. & 4	None	No
Notice of Jeopardy Assessment	Yes	Orig. & 4	None	No
Report of Expert Witness	Yes	Orig. & 4	None	No
Request for Admissions	Yes	Orig.	None	No
Respondent's Reply to Request for Admissions	Yes	Orig.	None	No
Status Report	Yes	Orig. & 4	None	No
Stipulation for Trial (Except for Abatement of Interest and Collection Due Process Cases)	Yes	Orig. & 1	None	No
Stipulation for Discovery Deposition Upon Consent of Parties	Yes	Orig. & 1	None	No
Stipulation to be Bound	Yes	Orig. & 1	None	No

<u>Type of Document</u>	<u>Directly Served</u>	<u>Copies to Tax Court</u>	<u>Copies to National Office</u>	<u>Legal File to National Office</u>
Trial Memorandum ² (Except Abatement of Interest, Collection Due, Process Answers; or when the burden of proof or a <u>Shea</u> issue is raised in the petition)	Yes	Per Pretrial Order	None	No

Questions concerning this Notice should be directed to the Procedural Branch at (202) 622-7940.

/s/ Daniel J. Wiles for
 JUDITH C. DUNN
 Associate Chief Counsel
 (Domestic)

² Note, while trial memoranda are not initially filed with the court, they often will be filed by the judge at the calendar call. National Office review is required for trial memoranda in abatement of interest, burden of proof, and collection due process cases.