Department of the Treasury

Internal Revenue Service Office of Chief Counsel Notice

CC-2002-029

August 5, 2002

Page Limitations

Subject: in Tax Court Briefs Cancellation Date: Upon Incorporation Into CCDM

Purpose:

This Notice clarifies procedures to be followed by field attorneys when the Tax Court has imposed a page limitation on briefs or other documents to be filed with the court. This Notice also sets forth procedures for submitting exhibits or attachments to accompany such documents when provided to the National Office for review.

Discussion:

Page limitations imposed by the Tax Court in briefs or other documents, either orally or by written court order, must be respected scrupulously. CCDM 35.14.14.2(7). Detailed instructions regarding adherence to page limitations are provided in CCDM 35.11.3.1(3). The following additional procedures are to be followed to ensure that the page limitation requirements are addressed effectively in the review process and when the page limitations have or are alleged to have been breached by either party.

Page Limitations in Documents Sent for National Office Review:

In cases where the Tax Court imposes a page limitation with respect to a memorandum, brief, or other document and the document is to be reviewed in the National Office, the field office must inform the National Office of all details concerning the limitation, including what portion of the document the limitation covers, for example, whether the limitation applies cover-to-cover or to the argument alone.

Filing Instructions: Binder	_Master Sets: NO X	RO_ λ	NO: Circulate	Distribute X
To: All PersonnelAttorneys_X_ln:	all offices			
RO: CirculateDistribute_X_to: All PersonnelAttorneys_X_In: all offices				
Other National and Regional FOIA Reading Rooms				
Electronic Filename: PaLimit.pdf	Original signed copy	/ in:	CC:FM:PM:P	

The National Office needs to be aware of the precise nature of any page limitations so that any recommendations for changes to the brief or memorandum will be tailored to the space available.

When a document is submitted to the National Office for review, copies of all necessary exhibits or attachments should accompany the document. This includes copies of opposing documents and preceding documents if the current document is a reply or response to an earlier document. Such documents should be sent to the National Office using authorized private delivery services and overnight delivery in order to avoid delays in transmission by the U.S. mail.

Submission Dates for Review:

As a reminder, current procedures for brief review require the submission of original briefs no later than ten days prior to the court-ordered submission date, and for motions and other documents no later than five days prior to the court-ordered submission date. <u>See</u> Notice N(35)(11)79-2, <u>Revised National Office Brief Review List</u> (July 7, 2000); Notice N(35)000-347, <u>Revised Direct Filing and Service of Tax Court Documents</u> (July 7, 2000). Any exception to these time limitations must be cleared with the National Office manager responsible for the document's review.

Compliance with Page Limitations and Procedures if Page Limitations are Exceeded:

The appropriate response to petitioner's violation of court-imposed page limitations will vary from case to case. Responses may include a letter to, or conference call with, the court or a motion to strike the offending document. Possible responses should be discussed with the immediate National Office reviewers of respondent's corresponding brief, if any, who will then coordinate the matter with Branch 3, Administrative Provisions and Judicial Practice Division, in order to promote consistency of approach to this issue throughout the Office of Chief Counsel. If respondent's corresponding brief was not reviewed in the National Office, petitioner's violation of page limitations should be coordinated directly with APJP Branch 3.

Similarly, if respondent is found, or is alleged, to have violated the page limitations, the responsible field attorney and manager should contact APJP Branch 3, Administrative Provisions and Judicial Practice Division for assistance, once the violation is discovered, so that the most effective corrective action or response to the allegation may be determined.

Any questions about the provisions of this Notice may be referred to Richard Charles Grosenick of APJP Branch 3 at (202) 622-7860.

/s/
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Associate Chief Counsel
(Procedure and Administration)