Department of the Treasury Internal Revenue Service Office of Chief Counsel



CC-2003-029

August 28, 2003

Urgent Reminder Concerning Elimination Upon Incorporation Subject: of Tax Court Calendar Status Report Cancellation Date: Into the CCDM

Purpose

This Notice provides an urgent reminder that, effective immediately, **field offices must not send Calendar Status Reports (also known as the 10-day Report, or CATS Report TL-830) to the U.S. Tax Court** in connection with trial calendars. The Tax Court's Standing Pretrial Order eliminated this <u>ex parte</u> report and adopted a new format for the Pretrial Memorandum for calendared cases.

Background

Earlier this year, the Tax Court announced changes to its Standing Pretrial Order used in connection with Notices Setting Cases for Trial, including the adoption of a new Pretrial Memorandum for individual cases appearing on trial calendars. The new Standing Pretrial Order and Pretrial Memorandum were described in Chief Counsel Notice CC-2003-011 (March 31, 2003). As discussed therein, the new Pretrial Memorandum contains calendar status information for each case, including the probability of trial and estimation of trial time. The Pretrial Memorandum takes the place of the 10-day Calendar Status Report (CATS Report TL-830), whose use is discontinued commencing with Fall 2003 Trial Sessions. Unlike the Calendar Status Report, the Pretrial Memorandum is served on the opposing party or counsel in the case for which it is prepared.

Notwithstanding instructions to the contrary in Chief Counsel Notice CC-2003-011, some offices have continued to send the Calendar Status Report to the court. Because of the <u>ex parte</u> nature of the Calendar Status Report, the Tax Court has expressed particular concern regarding the continued use of this report.

 Filing Instructions: Binder_____Master Sets: NO____RO____NO: Circulate___

 Distribute_X_to: All Personnel_____Attorneys__In: <u>all offices</u>

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 Electronic Filename: <u>CC-2003-029.wpd</u>
 Original signed copy in: <u>CC:FM:PM:P</u>

Procedure

Field offices must take immediate measures to ensure that the Calendar Status Report is no longer transmitted to the Tax Court for both regular and S calendars. In lieu of the Calendar Status Report, field offices should ensure that calendar status information for individual cases is included in the Pretrial Memorandum submitted for each case, and that the Pretrial Memorandum is served on the opposing party or counsel.

If, notwithstanding the above instructions, a Calendar Status Report has been sent to the Tax Court for any upcoming trial session, the field office involved should immediately contact Branch 3 of the Administrative Provisions and Judicial Practice Division at 202-622-7071, for guidance. Questions concerning the foregoing may also be directed to APJP Branch 3.

/s/ DEBORAH A. BUTLER Associate Chief Counsel (Procedure & Administration)