

CC-2014-001

April 9, 2014

Subject: Tax Court Brief Bank **Cancel Date:** Upon incorporation into the CCDM

Purpose

This Notice updates procedures to be followed by Chief Counsel personnel in maintaining a searchable electronic library of briefs and motions for summary judgment filed in the United States Tax Court. The procedures for submitting and certifying documents added to the Brief Bank are being amended to better comport with Chief Counsel's eFiling practices.

Background

The Tax Court Brief Bank contains briefs and motions for summary judgment that were filed with the Tax Court after January 1, 2003. Effective immediately, all briefs and motions for summary judgment that require National Office Review must be submitted to the Brief Bank.

Section 7461(a) provides that all reports of the Tax Court and all evidence received by the Tax Court, including transcripts of the hearings, shall be public records open to the inspection of the public. Similarly, briefs and motions for summary judgment become a matter of public record when they are filed with and accepted by the Tax Court. If there is a procedural defect, the Tax Court may not file a document and the document then will not become part of the public Tax Court record. The Tax Court may also order that documents be placed under seal in accordance with section 7461(b)(1), and, therefore, those documents will not be a matter of public record. A document will not be added to the Brief Bank until it has been verified that it has been filed and placed on the public Tax Court record.

Submission Process: F&M Responsibilities

1. The attorney assigned to the case will inform the TLCATS operator that the document is subject to submission to the Brief Bank. The TLCATS operator, when creating the TR0010 Brief Preparation event, will create a TR0035 "Submit Brief to Brief Bank" event, if the document is subject to submission to the Brief Bank.

Distribute to:	Tax Litigation staff	X	Tax Litigation staff & Support personnel
	All Personnel	X	Electronic Reading Room
Filename:	CC-2014-001	File copy in:	CC:FM:PM

2. The F&M staff member who eFiles the brief or motion for summary judgment is responsible for clearly marking the printed eFile transaction receipt with the words "BRIEF BANK." A brightly colored sticker is recommended for this purpose. The F&M staff member should recognize that submission is required because the initial page of the brief or motion will state that the document is subject to submission.

3. The TLCATS operator will create a miscellaneous event, "Brief Bank Certification," when notified by the attorney that the brief or motion has been submitted to the Brief Bank.

Submission Process: Attorney Responsibilities

After trial and before brief preparation

All briefs and motions for summary judgment filed with the Tax Court requiring National Office Review must be submitted to the Brief Bank. For briefs and motions that require National Office Review, the attorney assigned to the case will inform the TLCATS operator that the document is subject to submission to the Brief Bank.

Once brief or motion is prepared

If the brief or motion is to be submitted to the Brief Bank, the attorney must ensure that the initial page of the brief or motion indicates that the document will be submitted. For briefs, the Macro will include a checkbox to indicate that the brief will be subject to submission to the Brief Bank. The Macro will add the information to the initial page. For motions, the attorney should write "Brief Bank" next to the initials at the bottom of the initial page.

After the attorney receives the legal file following the eFile process

The attorney will see that the eFile transaction receipt is marked "BRIEF BANK" as a reminder that the attorney should **immediately** submit the document to the Brief Bank, as follows:

1. Prepare the document (MS Word version) to appear identical to that which was filed in the Tax Court by deleting the initial page and any Certificate of Service pages. The "Purge" feature in Word should also be used to eliminate comments in the margin of a document and any other extraneous elements. A motion for summary judgment and its corresponding memorandum of law should be merged into a single Word document.

The attorney must change the name of the file so that it clearly identifies the name of the case and what kind of document it is. For example:

John A. Doe – Reply Brief.doc **or** Acme Inc – MSJ.doc

To load Brief Bank, go to the [Brief Bank home page](#). You may access the home page by going to the Library page on the CC intranet site. You will find a heading for Brief Bank on the library home page. Click on "Search Brief Bank" to navigate to the Brief Bank home page.

2. You will see the Brief Bank Home Page:



Welcome to the Tax Court Brief Bank. The Brief Bank contains briefs and motions for summary judgment that have been filed in the Tax Court and are on the public Tax Court record.

To obtain access to the Brief Bank application, fill out the OL5081 Request Form. The form and the instructions for filling out the OL5081 Request Form can be found at the following website: <https://ol5081.enterprise.irs.gov/>. When requesting access to Brief Bank, please specify one of the following two groups:

- Viewer - General access to search for and view documents.
- Submitter - Permission to submit new documents (includes Viewer access)

The Brief Bank is intended to be used as a research tool at the initial stage of legal research. Each user is cautioned that the documents contained in the Brief Bank may not reflect subsequent changes in the law, or in the technical or litigating positions of the Office of the Chief Counsel. Accordingly, authorities cited should be updated, and users should ensure that the content of documents in the Brief Bank is otherwise appropriate for use in their own documents.

If you experience any technical problems with Brief Bank, please open a Service Desk ticket at <http://getservices.web.irs.gov>, or call the Enterprise Service Desk at 1-866-743-5748, or TDD/TYY: 1-866-435-7486. Be sure to specify Brief Bank as the application you are attempting to access to ensure proper routing of your ticket.

Submit Document Into Brief Bank
Certify Document/Search Brief Bank
Enter Document Attributes (National Office Use Only)

[U.S. Tax Court](#)
[Using the Tax Court Brief Bank](#)
[Entering Document Attributes Into the Tax Court Brief Bank](#)
[Searching the Tax Court Brief Bank](#)

3. From the Brief Bank Home Page, click Submit Document Into Brief Bank.

4. Enter your Login Name and Password.¹

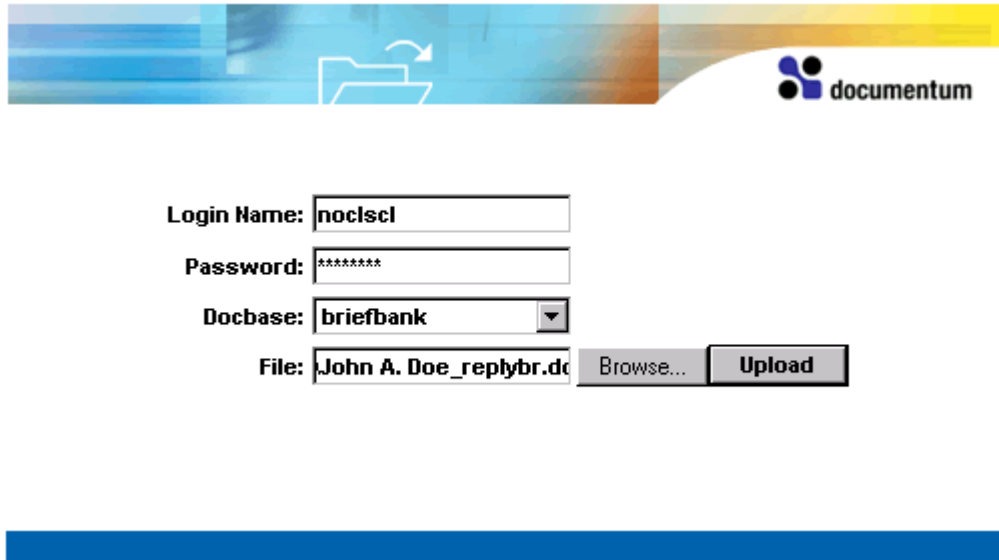
Note: Your Brief Bank Login Name and Password are the same as your Windows or LAN Login Name and Password.

5. Make sure that "briefbank" is selected in the Docbase field. If it is not, click on the down arrow and select "briefbank" from the list of available docbases.

6. In the File field, indicate the document that you want to submit to the Brief Bank. To select the document, click the Browse button to locate the file. Then click Open to enter the file name in the File field.

¹ Note that in order to access Brief Bank for the first time, you must first request access by submitting an OL5081 request.

An example of the screen is:



7. Click Upload.

8. After the submission process is complete, you will see the message "Document Submission Successful." Click OK to return to the Brief Bank Home Page and exit.

Note: If, instead of Document Submission Successful, you see an error message, please open a Service Desk ticket at <http://getservices.web.irs.gov>, or call the Enterprise Service Desk at 1-866-743-5748, or TDD/TYY: 1-866-435-7486. Be sure to specify Brief Bank as the application you are attempting to access to ensure proper routing of your ticket.

9. After successfully submitting the document into the Brief Bank, you must notify the TLCATS operator (with a copy to your manager) that the submission has been completed and the "Brief Submission" CATS event should be satisfied.

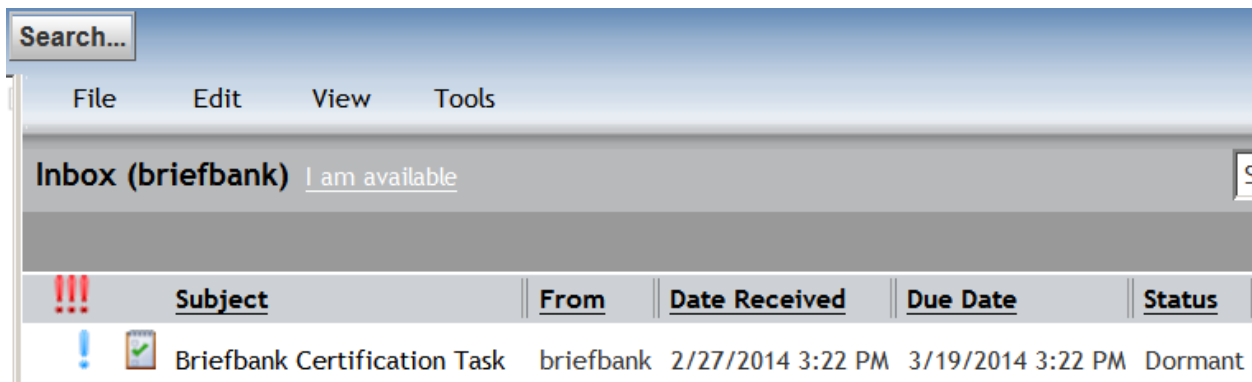
Certifying Documents: Attorney Responsibilities

Fifteen days after submitting the document into the Brief Bank, the attorney will receive an e-mail message entitled "!!Brief Bank Certification Task" in his/her Outlook mailbox. The system will not permit certification prior to the fifteen day calendar period. The e-mail message states that it is time to certify whether or not the document was placed on the public Tax Court record. This certification must be completed within **five** business days after receiving the message. Open and read the message, click the URL link in the first paragraph, and use the following instructions to certify the document:

1. From the Brief Bank Home Page, click on the U.S. Tax Court link to determine whether the document is on the public Tax Court record. Access Tax Court docket entries by clicking "Docket Inquiry." When you are finished reviewing the docket, close the Tax Court window and return to

the Brief Bank Home Page. If the status of the document remains uncertain, i.e., it remains lodged with the court, but has not yet been filed, please contact one of the Brief Bank Administrators for further instructions.

2. On the Brief Bank Home Page, click Certify Document/Search Brief Bank.
3. At the prompt, enter your Login Name and Password. (These are the same as your Outlook Login Name and Password.) Make sure that the Docbase is briefbank.
4. Click Login.
5. In your Brief Bank inbox, double-click on the message task labeled Briefbank Certification Task.



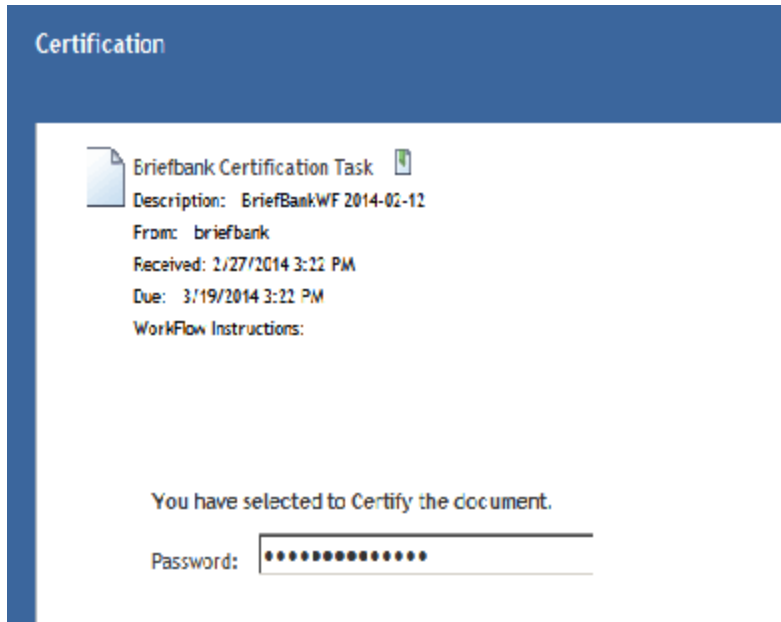
6. Read the certification statement and then at the bottom click the appropriate button to select either:

Certify Document on Public Record

or

Certify Document NOT on Public Record.

7. On the next screen click the box certifying "Document on Public Record" or "Document not on Public Record," depending on which option you selected in Step 7. Then type your password in the box labeled Password and click OK.



Note: Password entry is used to ensure that the person who certifies the document in this step is the same person who originally submitted the document into Brief Bank.

8. The document has been certified. To exit from Brief Bank, click the Logout button at the upper right corner of the screen.

Your document has been moved to the CERTIFIED area in Brief Bank. It will remain there until national office support personnel enter the document attributes to facilitate document searching. Once the attributes have been added, the document will be available for search and retrieval.

9. After successfully certifying your brief or motion, you must notify the TLCATS operator (with a copy to your manager) that the certification process has been completed and the “Brief Bank Certification” TLCATS event should be satisfied.

Searching the Tax Court Brief Bank

A full text search using keyword(s) or a search using specific document attributes may be performed by Brief Bank users. Document attributes include petitioner name, docket number, and code sections.

For detailed instructions on how to search the Brief Bank, please see the [“Searching the Tax Court Brief Bank”](#) link on the [Brief Bank homepage](#), available through the Chief Counsel intranet’s Library page.

The Brief Bank is a research tool for use at the initial stages of research. Because the documents included in the Brief Bank are historical files, the documents may not reflect subsequent changes in the law or changes in the technical or litigating positions of the Office of

