

Notice

CC-2010-010

June 17, 2010

Subject: Requests for Nonstandard Tax Court
Transcripts and Notification of
Receipt of Transcripts **Cancel Date:** Upon incorporation
into CCDM

Purpose

This notice announces a change to the procedures for requesting authorization to purchase Tax Court transcripts.

Discussion

A transcript must be ordered in any case that potentially may be appealed, or, essentially, in every regular case, even if it seemed that nothing of consequence occurred at the trial. CCDM 35.6.2.15(5). Also, pursuant to the CCDM, an extract of the calendar call transcript must be purchased if any matter of significance transpired at the calendar call, such as an oral motion to dismiss for failure to prosecute or a settlement read into the record. CCDM 35.6.2.15(6). The CCDM also provides that permission must be obtained in advance for the purchase of either daily or expedited transcripts of Tax Court proceedings. CCDM 35.6.2.15. All requests for transcripts should continue to be directed to Karen Wright, Executive Assistant, Office of the Associate Chief Counsel (Procedure & Administration). She can be contacted by email or by telephone at (202) 622-3400. Information can also be faxed to her at (202) 622-4914.

Transcripts are available in several forms: the standard 30-day transcripts, expedited 7-day transcripts, daily transcripts and motions session transcripts. Anything other than the standard 30-day transcript and motions sessions transcripts are very expensive and can quickly exhaust the Chief Counsel's budget for transcripts for the fiscal year. Dailies, which are not delivered until the following day, are the most expensive.

Diskettes are available for a nominal charge but the paper version must be purchased in order to receive the diskette. In general, ordering diskettes with either the MSWord or WordPerfect option does not require National Office approval. All other options for diskettes are considered non-standard and requests for these nonstandard diskette

Filing Instructions: Binder _____

NO: Circulate _____ Distribute _____ to: All Personnel _____ Attorneys _____ In: _____
Other _____

Electronic Filename: _____ Original signed copy in: CC:FM:PM:P _____

options or other services, such as ETRANS, PDF, Condensed Transcripts, or Unedited Realtime Transcripts, require National Office approval. Additionally, prior approval is required for delivery of a transcript by email or Federal Express as these delivery methods incur additional delivery charges beyond those charged for the United States Postal Service and UPS rates for standard transcripts and expedited transcripts. Requests for these types of delivery methods, nonstandard diskettes or other services should be directed to Executive Assistant Karen Wright, as described above.

Requests for nonstandard transcripts, a nonstandard delivery method or a nonstandard diskette should be made as far in advance of the trial as possible. Prior approval can be requested via email or fax identifying the name of the case, docket number, trial/hearing date, and a justification for a 7-day, daily, condensed or unedited realtime transcript, specialized delivery method or nonstandard diskette. Attorneys are not authorized to negotiate any other delivery schedule or method with the vendor, such as a 5-day turnaround. The contract covers only 30-day, 7-day, or daily transcripts and only these options can be requested. The prior approval of a nonstandard transcript should be memorialized and filed in the legal file.

Thelma Taylor, Management Assistant, Office of the Associate Chief Counsel (Procedure & Administration) should be notified, with a copy to Ms. Wright, by email of the receipt of all transcripts and diskettes since the billing for the transcripts is centralized in the National Office. Ms. Taylor and Ms. Wright must have certification that the transcript has been received before payment of the invoice can be authorized. This notification should include the name of the case and docket number, the date of the hearing or trial, the name of the reporting company, the number of pages in the transcript and the date it was received. If a diskette was ordered, receipt information on the diskette should also be included in the notification. The CATS Case Trial Data Screen, or the CTRI screen, including the fields for entering transcript expenses, should also be completed. If a daily or expedited transcript has been ordered, but not delivered within the prescribed time frame, a diskette has been ordered and not received, or a nonstandard delivery method has been approved and chosen and then not used, Ms. Taylor should be notified immediately by email, so that the invoice can be disputed.

Please contact Peter Reilly at (202) 622-7071, if there are any questions regarding this notice.

Deborah A. Butler
Associate Chief Counsel
(Procedure & Administration)