

CC-2020-004

March 12, 2020

Subject: Form and Appearance of Tax Court
Documents

Cancel Date: Upon incorporation into
the CCDM

Purpose

This Notice announces new and revised Chief Counsel guidelines regarding the form and appearance of all documents filed with the United States Tax Court, including the adoption of 14-point Times New Roman as the standard font for all such documents.

Background

Tax Court Rule 23(d) requires that all papers filed with the court “shall appear in consistent typeface no smaller than * * * 12-point type produced by a nonproportional print font (e.g., Courier), or 14-point type produced by a proportional print font (e.g., Times New Roman).”¹ The Tax Court restricts the appearance of papers in this manner to ensure a consistent format and quantity of material per page in documents submitted to the court.

The Tax Court permitted only nonproportional fonts until 2012, when the court amended Rule 23(d) to permit proportional fonts and began publishing its own orders and opinions in 14-point Times New Roman. The Rule continues to allow fonts such as Courier or Courier New. Notwithstanding the expansion of acceptable fonts for Tax Court documents, current instructions, including the Tax Litigation Guidebook – Format of Tax Court Documents (<https://ccintranet.prod.irsconsult.treas.gov/Common/manuals/TLGB/Pages/default.aspx>) and Chief Counsel Notice CC-2012-016, Amendments to United States Tax Court Rules of Practice and Procedure (September 13, 2013), direct Chief Counsel attorneys to use a 12-point Courier typeface unless otherwise ordered by the court.

In addition to the quality of their contents, the Office of Chief Counsel's reputation for professionalism and integrity is reflected in the form and appearance of documents filed with the Tax Court, which are shared among the court's judicial officers and staff and available to the public. In an era when most court papers are drafted, filed, and viewed electronically, the Courier font, originally designed in the 1950s for electric typewriters, is outdated. Accordingly, 14-point Times New Roman has been adopted as the standard font for all Tax Court documents.

¹ A nonproportional (monospaced, or fixed-width) font uses the same spacing for each character, regardless of its shape or size.

Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel
	X All Personnel	Electronic Reading Room
Filename:	CC-2020-004	File copy in: CC:FM:PFD

Procedure

The following text replaces existing text at CCDM 35.1.3, Tax Court Procedures. Existing sections 35.1.3.1, 35.1.3.2, and 35.1.3.3 will be renumbered accordingly. Corresponding revisions to CCDM 35.3.1.17 and 35.7.2.1 are also set forth below.

35.1.3.1 Form and Appearance of Documents

- (1) T.C. Rule 23 prescribes specific requirements for the form and appearance of any document filed with the Tax Court. Attorneys must comply with these requirements in the preparation of any document to be filed with the court.
- (2) Pursuant to T.C. Rule 23(g), the Clerk of the Tax Court will not refuse to file any document solely because it fails to meet the requirements of T.C. Rule 23. However, attorneys should note that this provision does not bind judges of the court, and attorneys may not rely on this Rule to intentionally file documents that do not meet the requirements of T.C. Rule 23.

35.1.3.1.1 Caption, Date, and Signature

- (1) All documents filed with the Tax Court must have a caption meeting the requirements of T.C. Rule 32(a). T.C. Rule 23(a)(1). Examples of acceptable captions may be found in numerous exhibits in CCDM 35.11.1 and the Tax Litigation Guidebook available on the CC Intranet.
- (2) All documents filed with the Tax Court should include a title directly below the caption, in all capital letters, in boldface and/or underscored.
- (3) All documents filed with the Tax Court must contain a signature block that includes the name, in all capital letters, and title of the Chief Counsel, as follows:

(NAME OF CHIEF COUNSEL)
Chief Counsel
Internal Revenue Service

- (4) All signatures on documents filed with the Tax Court, including on certificates of service included with filed documents, must include the date on which the signature is actually affixed to the document. T.C. Rule 23(a)(2), see CCDM 35.1.3.2.2(4). Signatures should not be post-dated to coincide with the date on which the document is served or filed, which the Clerk of the Tax Court will determine and separately note on the docket sheet for the case.

35.1.3.1.2 Clarity and Legibility

- (1) Attorneys must ensure that all documents filed with the Tax Court are clear and legible. T.C. Rule 23(c).
- (2) Documents and supporting attachments that have been photocopied, scanned, or otherwise reproduced should be reviewed prior to filing to ensure that they are clear and legible.

35.1.3.1.3 Size and Style

- (1) Documents filed with the Tax Court on paper should be produced using letter-size paper (8.5 by 11 inches) and documents filed with the Tax Court electronically should be transmitted in letter-size format, unless directed otherwise by the Tax Court. All documents should be filed with one-inch margins on all sides, unless necessary to accommodate letterhead or footnotes (but top and bottom margins should never be less than 3/4 inch). T.C. Rule 23(d).
- (2) Documents filed with the Tax Court must be produced using 14-point Times New Roman font, including all footnotes and quotations, unless directed otherwise by the Tax Court. To ensure that all documents filed on behalf of the Chief Counsel present a consistent form and appearance, proportional print fonts and/or point sizes other than 14-point Times New Roman may not be used on Tax Court documents. All documents must use double spacing throughout, except for footnotes, block quotations, captions, and signature blocks. T.C. Rule 23(d).

35.1.3.1.4 Binding and Covers

- (1) Paper documents filed with the Tax Court may only be bound with one staple in the upper left-hand corner. T.C. Rule 23(e).
- (2) Paper documents filed with the Tax Court should not include any separate cover or back. Cover sheets for briefs filed on paper should be printed on ordinary paper and stapled with the brief as its first page. See CCDM 35.7.2.1.1.

35.1.3.1.5 Citations

- (1) Citations should follow the guidance in the “Bluepages” or equivalent section for non-academic legal documents in the current edition of *The Bluebook: A Uniform System of Citation*, unless directed otherwise by the Tax Court.
- (2) In accordance with the Bluepages, attorneys may choose whether to underline or italicize case names in citations but must do one or the other consistently throughout any document filed with the Tax Court. See T.C. Rule 23(f).

35.3.1.17.1 Form and Appearance of Motion

- (1) See CCDM 35.1.3.1 and T.C. Rule 23(d) for information concerning the proper form and appearance of motions.

35.7.2.1 Form and Contents of Brief

- (1) See CCDM 35.1.3.1 and T.C. Rule 23(d) for information concerning the proper form and appearance of briefs.
- (2) The taxpayer before the court should be referred to as the petitioner rather than the taxpayer. The petitioner in another case may be referred to as the taxpayer, and it should be made clear that the reference is not to the petitioner in the instant case. An intervenor may be referred to as the intervenor.

- (3) Page Limitations. Page limitations imposed by the Tax Court in briefs, either verbally or by court order, must scrupulously be respected. Any attempts to circumvent such limitations through the use of small fonts or type styles, overuse of single-spaced footnotes, nonstandard margins or line spacing, or other similar devices are strictly prohibited. Footnotes must be in the same typeface and point size as the body of the brief.
1. Unless otherwise specified, any page limitations imposed by the court are presumed to apply to the brief from cover to cover. It includes such pages as the cover sheet, contents page, citations page, and conclusion. Any attempt to circumvent the page limitations by removing any of the required pages from the brief is strictly prohibited. If an appendix is expected to be included in the brief, the page limitation set by the court is presumed to include the appendix as well.
 2. If there is any question whether the page limitations apply to only a portion of the brief (*e.g.*, to the argument portion), the attorney should ask the court to clarify this at trial. Unless an express statement is obtained from the court at the time of trial explaining the imposed page limitations, the page limitations are presumed to apply to the brief in its entirety. If a question as to page limitations arises after trial, including changes to fonts, which would also enhance the appearance of the brief, counsel should arrange a conference call with the judge and petitioner or petitioner's counsel to clarify the court's order. Changes should never be made unilaterally.
 3. In cases in which the Tax Court imposes a page limitation with respect to a brief (or other document) that is to be reviewed in an Associate office, the Field attorney must inform the Associate 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.
 4. 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. If petitioner violates a court-imposed page limitation, the Field attorney should consult with the Associate office which reviewed respondent's corresponding brief, if any, who will in turn consult with Branches 6 and 7 of Procedure and Administration (P&A) to promote consistency of approach to this issue throughout the Office of Chief Counsel. If the respondent's corresponding brief was not reviewed by an Associate office, petitioner's violation of page limitations should be coordinated directly with P&A Branches 6 and 7.
 5. If respondent is found, or is alleged, to have violated the page limitations imposed by the court, the responsible field attorney and manager should immediately contact P&A Branches 6 and 7 for assistance when the violation is discovered, so that the most effective corrective action or response to the allegation may be determined.
- (4) Additionally, the petitioner or a judge may request that briefs be hyperlinked. Hyperlinked briefs are electronic briefs that permit the user to electronically access information that is contained in the brief (*e.g.*, cited cases, exhibits, etc.). Field Counsel should avoid agreeing to hyperlinked briefs due to present budgetary and technical uncertainties and limitations. In any event, P&A Branches 6 and 7 should be contacted at the earliest

