

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

N(35)(11)70-2

June 25, 1998

Subject: TAX COURT BRIEF REVIEW **Cancellation Date:** December 22, 1998

This Notice provides procedures for the use of Microsoft Mail for transmitting Tax Court briefs to the National Office for review. Commencing July 1, 1998, a reviewer in a field office may submit a Tax Court brief for review within the National Office using Microsoft Mail if the persons preparing and reviewing such brief have otherwise complied with the procedures set forth in CCDM (35)(11)75 through (35)(11)78 regarding prebrief review, brief review, and issues for briefs that may be direct filed. When a brief is submitted for review using Microsoft Mail, it is not necessary to submit a paper copy.

All Tax Court briefs sent by Microsoft Mail must be transmitted to the Microsoft Mail mailbox "TSS4510" for assignment. A brief will be considered received as of the date it is "received" in the "TSS4510" mailbox if it is received by 3:00 p.m. Eastern Time on a day on which the U.S. Postal Service delivers regular mail to the National Office. Transmittals received in the TSS4510 mailbox after 3:00 p.m. on a business day, or on any weekend or holiday, will be deemed received on the next business day.

Only briefs ready for filing with the Tax Court may be sent and accepted under the Microsoft Mail brief review submission procedures. By submitting a brief to "TSS4510" by Microsoft Mail, the reviewer attests that the brief has been reviewed and, except for the national office review and a signature, is ready for filing with the U.S. Tax Court.

Brief review may require access to materials, such as pleadings, trial transcripts, and exhibits that cannot be transmitted with a brief by Microsoft Mail. Thus, as a prerequisite for submitting a brief by Microsoft Mail, a field office must have timely complied with the pre-briefing review procedures required by CCDM (35)(11)75, i.e., within 10 working days after the date on which briefing dates are set.

Filing Instructions: Binder Part (35) Master Sets: NO X RO X

NO: Circulate Distribute X to: All Personnel Attorneys X In: all divisions

RO: Circulate Distribute X to: All Personnel Attorneys X In: all divisions

Other National and Regional FOIA Reading Rooms

Electronic Filename: EmailBrf.wpd

Original signed copy in: CC:F&M:PA

As part of the pre-brief discussion, the assigned field and national office attorneys should arrange for the prompt submission to the assigned national office attorney of all relevant materials (by FAX, Microsoft Mail, or mail) necessary for review of the brief. **Once a National Office attorney is assigned on CATS, any such materials to be used in reviewing the brief should be sent to the attention of that attorney and clearly labeled as "supplemental brief review material."** For review of seriatim and reply briefs, a copy of the petitioner's brief should be forwarded upon receipt by the field attorney. In determining whether a brief has been timely submitted using Microsoft Mail, Field Service will assume that all documents necessary for review of the brief have been submitted before transmission of the brief, but will count the brief as having been untimely received if the assigned National Office attorney and reviewer later inform the Technical Service Section of Field Service that requested documents were not timely provided.

Briefs must be prepared in WordPerfect 6.0 or WordPerfect 8.0 and must be named using the "wpd" extension; any transmittal should specify which version was used. Briefs over 60 pages must be zipped before being transmitted. Drafts may be exchanged directly between the assigned attorneys under the prereview process, without a formal brief review assignment, if all the parties have agreed to work on a draft of the brief. (The submission of a draft will not comply with the prereview or pre-filing brief review requirements.)

The Microsoft Mail transmittal must be sent by the reviewing manager (or a delegate) in the field office to the mailbox "TSS4510." If the brief is sent by a delegate, the transmittal message should explicitly state that "[Name and title] has completed the brief review so that, except for National Office review and signature, it is ready for filing with the Tax Court, and has authorized [sender's name] to forward the brief."

To provide all data necessary to make an assignment and to complete a District Regional Counsel Transmittal Memorandum, Form 2237 (Rev. 9-97), the Microsoft Mail transmittal message itself shall include:

- Docket number (and short name) of lead case
- Filing due date (including notes about extensions)
- Type of brief: opening, seriatim, reply, supplemental, memorandum
- ID of field office, attorney and reviewer;

- ID of national office branch, attorney and reviewer;

- WordPerfect formatting
 - ___ Version 6.0 or 8.0
 - ___ Table of Authorities generated
 - ___ Table of Contents generated
 - ___ Automatic paragraph numbering
 - ___ Manual feed command
 - ___ Spellchecked

- Any special considerations or arrangements made between the field and national office attorneys.

The content of this notice will be incorporated into CCDM Chapter 35(11) when the CCDM is next updated. For additional information about the subject of this Notice, please contact the Technical Services Section of Field Service or Arturo Estrada, Technical Assistant to the Assistant Chief Counsel (Field Service) at (202) 622-7880.

 /s/ Daniel J. Wiles for
JUDITH C. DUNN
Associate Chief Counsel
(Domestic)

ATTACHMENT A:

Sample Microsoft Mail message transmitting brief for review

From: [SENDER]
Sent: from Microsoft Mail
To: **TSS4510**
Subj: BRIEF REVIEW: [short name of case]

Attached hereto is the respondent's
[opening / seriatim / reply / supplemental / memorandum]
brief in:

[case number] [short case name]

Due to be filed [Tax Court due date]

Written by:
[region/district/assoc symbols] [attorney][reviewer]

For review by:
[DOM:FS:Br, INTL:Br or EBEO:Br] [attorney][reviewer]

The brief has been prepared in WP 6.0, using a generated Table of Authorities, Table of Contents, and Automatic Paragraph Numbering. It has been spellchecked.

[Reviewer's name and title] has completed the brief review so that, except for National Office review and signature, it is ready for filing with the Tax Court; [reviewer] has authorized [sender's name] to forward the brief.

BRIEF
ATTACHMENT
[name.wpd]