

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

**N o t i c e**  
+ ,

CC-2002-029

• -  
August 5, 2002

Page Limitations  
Subject: in Tax Court Briefs Cancellation Date: Upon Incorporation Into CCDM

Purpose:

This Notice clarifies procedures to be followed by field attorneys when the Tax Court has imposed a page limitation on briefs or other documents to be filed with the court. This Notice also sets forth procedures for submitting exhibits or attachments to accompany such documents when provided to the National Office for review.

Discussion:

Page limitations imposed by the Tax Court in briefs or other documents, either orally or by written court order, must be respected scrupulously. CCDM 35.14.14.2(7). Detailed instructions regarding adherence to page limitations are provided in CCDM 35.11.3.1(3). The following additional procedures are to be followed to ensure that the page limitation requirements are addressed effectively in the review process and when the page limitations have or are alleged to have been breached by either party.

Page Limitations in Documents Sent for National Office Review:

In cases where the Tax Court imposes a page limitation with respect to a memorandum, brief, or other document and the document is to be reviewed in the National Office, the field office must inform the National 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.

---

Filing Instructions: Binder \_\_\_\_\_ Master Sets: NO  RO  NO: Circulate \_\_\_ Distribute   
To: All Personnel \_\_\_ Attorneys  In: all offices  
RO: Circulate \_\_\_ Distribute  to: All Personnel \_\_\_ Attorneys  In: all offices  
Other National and Regional FOIA Reading Rooms  
Electronic Filename: PgLimit.pdf Original signed copy in: CC:FM:PM:P

