

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

[CC-2004-003]
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November 12, 2003

Subject: Revision to Notification of Tax Court
Regarding Potentially Dangerous Persons
Cancel Date: Upon Incorporation
into CCDM

Purpose

This notice reemphasizes and clarifies uniform procedures for the notification of the Tax Court regarding the possible attendance of potentially dangerous persons at trial sessions. Current procedures for notification of the Tax Court are described in CCDM 35.9.3.3.

Discussion

For every trial session, the calendar administrator is required to notify the Tax Court regarding the possibility of attendance by potentially dangerous persons. The calendar administrator should determine whether any petitioner, witness, or other likely attendee constitutes a threat to the safety of individuals to be present at the trial session. This determination should be made in consultation with the Office of the Associate Chief Counsel (Procedure & Administration), APJP, Branch 3, and the Office of the Treasury Inspector General for Tax Administration.

If it is determined that the Tax Court should be advised of the need for security procedures, the calendar administrator should immediately notify the Office of the Clerk of the Tax Court at (202) 606-8754. Responsibility for providing security for trial sessions rests with the Tax Court. I.R.C. § 7456(c). Because the Tax Court will need to assess the situation and may need to contact the U.S. Marshal's office for the requisite security coverage, the calendar administrator should notify the Clerk's office as early as possible, but no later than two weeks before the calendar call.

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If there is no expectation that the security procedures will be needed, i.e., no potentially dangerous persons are expected to attend the trial session, a negative security report is required to be made with the Clerk's Office, no later than two weeks before the calendar call. A negative report can be left with a secretary or staff attorney in the Clerk's office.

Any questions about the provisions of this Notice may be referred to Richard Charles Grosenick at (202) 622-7950.

/s/
DEBORAH A. BUTLER
Associate Chief Counsel
(Procedure & Administration)