

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

[ CC-2004-006 ]

November 25, 2003

**Subject:** Access to United States Tax Court  
Facilities in Field Locations

**Cancel Date:** Upon incorporation  
into CCDM

## Purpose

This Notice is to advise all Chief Counsel employees of the procedures for obtaining access to United States Tax Court facilities in field locations, including courtrooms and respondent's (or petitioner's) counsel room, prior to the normal opening of the facilities by Tax Court personnel for scheduled sessions of the court.

## Background

On occasion, Chief Counsel employees may wish to gain access to Tax Court facilities prior to the opening of a trial calendar in order to set up files, exhibits, or equipment in connection with a scheduled proceeding. Recently, Chief Counsel employees have entered courtroom space and respondent's counsel room without the permission of the court. Unless arranged beforehand with the presiding judge or other appropriate Tax Court officials with the knowledge of the opposing party, such access may give rise to an appearance of unfairness or impropriety.

## Procedure

Tax Court facilities maintained in field locations, including courtrooms and counsel rooms, are spaces belonging to the Tax Court. Access to this space is under the exclusive control of the Tax Court, even when the court's facilities are located in federal buildings to which Chief Counsel employees otherwise may have access. If Chief Counsel employees require access to any Tax Court space before the commencement of the trial session, they must request permission in advance from either the presiding judge or other appropriate Tax Court official and should follow the directions given with respect to the request for access. For example, if there is a need to deliver and set up voluminous files or exhibits in advance of the commencement of the session in connection with the trial of large case, arrangements should be made through a

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