Department of the Treasury Internal Revenue Service



CC-2003-027

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August 15, 2003

Notification of Tax Court Regarding	Upon Incorporation
Subject: Potentially Dangerous Taxpayers	Cancellation Date: Into the CCDM

Purpose

To reemphasize and clarify uniform procedures for the notification of the Tax Court regarding the possible attendance of potentially dangerous taxpayers at trial sessions. Existing procedures with respect to potentially dangerous taxpayers 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 taxpayers. 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 there is a need to implement the security procedures for potentially dangerous taxpayers, the calendar administrator should immediately notify Janet Wilson at 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

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security coverage, the calendar administrator should notify Ms. Wilson as early as possible, but no later than two weeks before the calendar call.

If there is no expectation that the security procedures will be needed, <u>i.e.</u>, no potentially dangerous taxpayers 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 Ms. Wilson's secretary.

Any questions about the provisions of this Notice may be referred to Richard Charles Grosenick at (202) 622-7860.

/s/

DEBORAH A. BUTLER Associate Chief Counsel (Procedure and Administration)