

Each of the 19 judges has their own version of this document. Among the ones I've seen there is not much difference. It usually arrives with the Standing Pretrial Order that comes with your notice of trial date, but you may not receive it until a few weeks before the trial.

UNITED STATES TAX COURT

Instructions to the Parties Regarding Trials before Judge [REDACTED]

Anticipating that some of you, whether counsel or a pro se party, have not been before this Court, or at least before Judge Kroupa, the following instructions are given to guide you in your actions before the Court.

I. General Courtroom Decorum

1. Follow courtroom etiquette at all times. Be respectful of the courtroom and people in the courtroom. Avoid loud talking. Refrain from eating, gum chewing, smoking or drinking (other than water for counsel or the witnesses). Silence or turn off all cellular phones, audible pagers or electronic devices.
2. Be on time. The Court makes every effort to commence proceedings at the time set. Promptness is expected from counsel, petitioners (or petitioner's representatives) and witnesses. You must request permission from the Court, in advance, to delay arrival for any reason.
3. Ask the Court for permission to approach the trial clerk or the witness box. When permission is given, return to the lectern or counsel's table when the purpose of the permission is finished.
4. Rise when addressing the Court and when the Judge enters or leaves the courtroom.
5. Address all remarks to the Court. Do not address the trial clerk, the court reporter or opposing counsel. If you want to discuss something with opposing counsel, ask permission to go off the record. All requests to have questions or answers played back by the court reporter, or to have an exhibit placed in front of a witness, shall be addressed to the Court.
6. Do not address or refer to a witness or counsel by his or her first name.
7. While Court is in session, do not leave counsel's table to confer with other lawyers, agents, secretaries or witnesses behind the bar unless the Court grants permission in advance.
8. You should not (by facial expression, nodding or other conduct) exhibit any opinion, adverse or favorable concerning any testimony being given by a witness or any ruling of the Court. Counsel should admonish his or her client and witnesses similarly to avoid such conduct.

9. Where a party has more than one lawyer, only one may conduct the direct or cross-examination of a given witness.

II. Opening Statements and Examining Witnesses

1. Opening statements and examination of witnesses will be from the lectern. If you wish to remain seated at counsel's table while examining a witness, you must first request the Court's permission, which the Court will generally grant.
2. The proceedings are reported by tape recording using microphones. Accordingly, you must remain in front of the microphone on the lectern or on counsel's table while talking.
3. Opening statements should be brief, i.e., 5 minutes or less unless the Court grants you a longer period.

III. Objections to Questions

1. Stand to make objections.
2. Make objections in a timely manner, i.e., before the witness answers the question.
3. Do not use objections for the purpose of making a speech, recapitulating testimony or attempting to lead a witness.
4. When objecting, state only that you are objecting and the legal ground of objection. If you wish to argue an objection further, ask permission to do so.

IV. Witnesses

1. Listen respectfully to a witness' response. Do not argue with the witness. Do not interrupt. Make notes on any points you would like to clarify further when it is your turn to question the witness.
2. If a witness was on the stand at a recess or adjournment, you should have the witness back on the stand ready to proceed when Court resumes.
3. Do not run out of witnesses. If you are without witnesses and there is more than a brief delay, the Court may deem that you have rested.
4. The Court attempts to cooperate with nonparty witnesses and will, except in extraordinary circumstances, accommodate them by permitting them to

testify out of sequence. Anticipate any such possibility and discuss it with opposing counsel. If there is an objection, confer with the Court in advance.

V. Exhibits

1. Keep your own list of exhibits and keep track when each exhibit has been admitted in evidence.
2. You are responsible for any exhibits you obtain from the trial clerk and you must return all these exhibits to the trial clerk.
3. Exhibits not previously marked should, at the time of their first mention, be accompanied by a request that the trial clerk mark them for identification. You must show exhibits to opposing counsel before they are mentioned in Court.
4. When referring to an exhibit, refer to its exhibit number. Witnesses should be asked to do the same.
5. Be sure that you have sufficient copies of exhibits to use at trial. If it will be used during examination of a witness, there must at least be a copy for the Court, a copy for the witness, a copy for opposing counsel and a copy for counsel conducting the examination, i.e., four copies.
6. Any charts, graphs, maps, diagrams, etc., used at trial, without objection, shall be reduced, in advance, to 8-1/2 by 11 size paper (see **Rule 23(d)**) and offered as an exhibit.
7. If you need an easel, videotape player, blackboard or other equipment, you must make your own arrangements.

VI. Advance Notice of Difficult Questions ?

If you have reason to anticipate difficult questions of law or evidence that have not already been addressed in your trial memorandum, you must give the Court advance notice.

VII. Briefing Schedule

After the parties have rested, the Court will decide whether briefs will be required and whether they will be simultaneous or seriatim. **See Rule 151(b).** The Court may request that the parties make known any preference regarding the briefing schedule. The Court may also require the parties to send a 3 1/2 inch computer disk (formatted in WordPerfect 6.0 or greater) along with their brief.

VIII. Other Rules

The Court follows the Federal Rules of Evidence. In addition, you should observe the rules set forth in the rules of Practice and Procedure of the United States Tax Court that are available at www.ustaxcourt.gov or from the Clerk of the Court in Washington, D.C.

IX. Standing Pretrial Order

Well before trial, read and observe the Court's Standing Pretrial Order. The Court generally enforces literally the terms of such Order.