

Tax Court Provides Operational Update during Government Shutdown

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As we previously [discussed](#), the United States Tax Court (Tax Court) closed its doors on December 28, 2018, until further notice. However, trial sessions scheduled for the weeks of January 7, and 14, 2019, were to proceed as scheduled. The Tax Court has updated its [website](#) to confirm that the trial sessions scheduled for the week of January 14, 2019, will proceed as scheduled, but that trial sessions scheduled for the week of January 28, 2019, in El Paso, Los Angeles, New York, Philadelphia, San Diego, and Lubbock are canceled. A decision regarding the trial sessions for the week of February 4, 2019, will be made on or before January 18, 2019.

As a result of the shutdown, the Tax Court did not issue any Orders or Opinions from December 31, 2018, to January 9, 2019. It started issuing Orders again on January 10, 2019, but no Opinions have been issued since December 27, 2018.

Practice Point: In addition to its impact on governmental agencies, the government shutdown continues to disrupt judicial operations. Some federal courts have continued to issue opinions during this time but activity in many cases has been postponed or canceled.

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