# REQUEST FOR QUOTE #18-0018

# United States Tax Court
# Electronic Filing - Case Management System (EF-CMS)

# Contents

# STATEMENT OF WORK

## Introduction

The United States Tax Court (hereinafter "the Tax Court" or "the Court") is an independent Federal court in Washington, D.C, that provides a national forum for the formal adjudication of disputes between taxpayers and the Internal Revenue Service ("IRS"). The Court's mission is to adjudicate the cases pending before it fairly, efficiently, and quickly. The Court's operations and organization are described in Appendix A.

The Court currently uses a legacy case management system that is non-web-based and operates through desktop applications installed on individual workstations. The Court intends to develop and deploy a new web-based electronic filing and case management system (hereinafter "EF-CMS" or "the System"). The case processing workflows that the Court expects the System to support are described in Appendix B.

The Court is requesting quotes for agile software development services from vendors with contracts under GSA Schedule 70, SIN 132-51. The Court is sending this Request for Quote (RFQ) by email to certain vendors with contracts under GSA Schedule 70, SIN 132-51, who may have particular expertise in software development projects. The Court is also posting this RFQ on the Court's GitHub site (https://github.com/ustaxcourt/case-management-rfq). The Court will consider quotes from any vendor that has a contract under GSA Schedule 70, SIN 132-51. The Court may award a task order under an existing GSA Schedule 70 contract to the single Offeror whose proposal represents the best value to the Court.

The Court is prepared to pay up to $2 million for services and authorized travel incurred under the task order during the initial one-year performance period, and up to an additional $2 million for services and authorized travel incurred during each of two Court option years.

The Court has worked closely with representatives of 18F (GSA) and the MITRE Corporation in preparing this RFQ.

**Quotes are due by 5:00 p.m. EDT, Friday, August 24, 2018,
and must be submitted by email to clerk@ustaxcourt.gov.**

## Description of Work to be Performed

The Court seeks agile software development services.  The services to be provided will include all aspects of the software development process, including initial planning, design, software development and coding, prototyping, documentation, testing, and configuration.

The Court intends that the software delivered under this task order will be committed to the public domain.  The Contractor will have to obtain Court permission before delivering software under this task order that incorporates any software that is not free and open source.  The Contractor must post all developed code to a GitHub repository designated by the Court.  The Contractor will not be responsible for importing any pending case data, practitioner data, or other data into the new System.

This software development project will use agile development principles, with robust documentation, human-centered design, and an extensible infrastructure.  The Court expects that the development process will be collaborative and iterative, with open, regular, and frequent communication between the Court and the Contractor.  The Court expects that the development process will consist of 2-week sprint cycles, and that the initial phases of the development process will focus on providing identity and access management, case initiation, payment of fees, search functionality, e-signatures, notes, and content management.

The Court has designated an employee who will be empowered to serve as the Product Owner for this project.  That individual has been certified by the Scrum Alliance as a Certified Scrum Product Owner (CSPO).  The Court's Product Owner will set direction, make prioritization choices to build a product roadmap, consider and address the business needs of the Court, and support the other members of the development team.  The Contractor will assist the Court with product management.

The Court is also willing to provide an individual with prior experience to serve as the Scrum Master for this project.  Additional Court representatives will be promptly available as needed to assist in the development process, including for internal user testing.  The Court will arrange for any necessary external user testing.

The Court's current internal management and staffing levels are not adequate to allow for effective coordination with more than one development team, at least during the initial stages of the development process.  If the development process goes smoothly and it appears the Court has sufficient capability, the Court may consider adding a second Contractor development team.

The Court, not the Contractor, will be responsible for the hosting of the deployed System and obtaining any necessary Authority to Operate (ATO).  The Court will also determine

what security controls are required and whether they have been satisfied.  The Court expects to provide those security controls to the Contractor as either acceptance criteria or separate user stories.  The Contractor is expected to use best practices for security in delivering code.

The Court holds a license to use the software that supports the legacy system.  Under the terms of that license, the Court is precluded from disclosing any programs, concepts, designs, or source code.  Therefore the Contractor will not be able to view or access the current system (except for those aspects that are currently accessible by the public), and it will not be feasible to deploy the new System using an incremental approach.  In addition, the Court does not intend to operate the legacy system and the new System in tandem.

The Court intends to deploy the new System and convert case management operations from the current system as soon as the software for the new System has been sufficiently developed to provide the minimal viable functionality required to support an acceptable level of the Court's fundamental case management operations.  This minimal viable functionality will include the ability for external users to file documents electronically (including case initiation documents), and the ability for internal Court users to route those filings appropriately, take action on those filings, and serve filings and orders on the parties and their representatives.  The Court intends for the software to have been sufficiently developed to allow deployment and conversion by September 30, 2019.  The Court expects that substantial further development of the software and modifications to the System will occur after this deployment and conversion.

## General Requirements

System Requirements – The System will be hosted on a FedRAMP-certified cloud storage solution controlled by the Court.  The System must incorporate an intuitive web-based interface that is accessible from both internal and external platforms, including desktops, laptops, tablets, thin/zero clients, and mobile devices.  The System architecture must incorporate Application Programming Interfaces (APIs) to intermediate major components.  The System must have no single point of failure.  The System will use elastic, dynamically-allocated computing resources that accommodate changing demand in real time.  The System must include user authentication and authorization functionality that uses open source encryption protocols.  The Court does not currently have any enterprise authentication/authorization mechanisms that need to be integrated into the new System, but the Court expects these mechanisms to be developed as part of a future System-level user story.  The System must be integrated with pay.gov to enable the receipt of payments.

Software Requirements – The software architecture must be extensible to allow for future development.  The code base must incorporate analytics, monitoring, continuous

integration, and measurement tools.  Application design and development must use plain language to the extent practical.

Environments – The Court will be responsible for creating, maintaining, and managing an internet-connected staging environment, and an internet-connected production environment, on a FedRAMP-certified cloud storage solution.  The Contractor will be responsible for creating, maintaining, and managing its own internet-connected development environment, which will be the only environment that the Contractor will deploy to.  The Contractor's development environment must mirror the Court's staging and production environments.

## Deliverables and Performance Standards

The following chart sets forth the performance standards and quality levels the code and documentation provided by the Contractor must meet, and the methods the Court will use to assess the standard and quality levels of that code and documentation.

| Deliverable | Performance Standard(s) | Acceptable Quality Level | Method of Assessment |
|---|---|---|---|
| Tested Code | Code delivered under the task order must have substantial test code coverage and a clean code base.<br><br>Version-controlled Court GitHub repository of code that comprises product that will remain in the government domain. | Minimum of 90% test coverage of all relevant code | Combination of manual review and automated testing |
| Properly Styled Code | GSA 18F Front End Guide | 0 linting errors and 0 warnings | Combination of manual review and automated testing |
| Accessible | Web Content Accessibility Guidelines 2.1 AA (WCAG 2.1 AA) standards | 0 errors reported for WCAG 2.1 AA standards using an automated scanner and 0 errors reported in manual | http://squizlabs.github.io/HTML_CodeSniffer/ or https://github.com/pa11y/pa11y |

| | | | |
|---|---|---|---|
| | | testing | |
| Deployed | Code must successfully build and deploy into staging environment. | Successful build with a single command | Combination of manual review and automated testing |
| Documentation | All dependencies are listed and the licenses are documented. Major functionality in the software/source code is documented. Individual methods are documented inline using comments that permit the use tools such as JsDoc. System diagram is provided. | Combination of manual review and automated testing, if available | Manual review |
| Secure | OWASP Application Security Verification Standard 3.0 | Code submitted must be free of medium- and high-level static and dynamic security vulnerabilities | Clean tests from a static testing SaaS (such as Gemnasium) and from OWASP ZAP, along with documentation explaining any false positives |

## User Stories

The set of preliminary user stories set forth below will be the starting point for the development of software to be provided under this task order.  These preliminary user stories are provided only for illustrative purposes, and do not comprise the full scope or detail of the project.  They have been grouped by topic, but have not been prioritized.

The Court expects that the Contractor will work closely with the Product Owner to perform user research, prepare user personas, and to develop and prioritize a full gamut of user stories as the project progresses.  The Court also expects that the Contractor will

work closely with the Product Owner and Court-provided end-users to perform usability testing at regular intervals throughout the development process.

Individual user stories may be modified, added, retracted, or reprioritized by the Court at any time, and the Court expects that the user stories will be continuously refined during the development process. Additional user stories will likely cover areas such as e-signatures, notes, routing, notifications, calendaring, and reporting and analytics.

The backlog of user stories will be maintained in JIRA, a web-based project management application, that will be provided by the Court. The Contractor will be required to manage and update user stories using JIRA.

Appendix B consists of text and diagrams that present the case processing workflows that the Court currently expects to eventually be supported by a future EF-CMS. The case processing workflows set forth in Appendix B may be revised during the development process.

<u>Case Initiation</u>
- As a Pro Se Petitioner, I need to initiate a case by filing an electronic petition so I can seek resolution of my dispute with the IRS.
- As a Pro Se Petitioner, I need to initiate a case by filing a paper petition so I can seek resolution of my dispute with the IRS.
- As a Member of the Tax Court Bar, I need to initiate a case on behalf of my client by filing an electronic petition so my client can seek resolution of their dispute with the IRS.
- As a Member of the Tax Court Bar, I need to initiate a case on behalf of my client by filing a paper petition so my client can seek resolution of their dispute with the IRS.
- As an Executor of an Estate, I need to initiate a case by filing an electronic petition so I can seek resolution of the estate's tax issue.
- As an Executor of an Estate, I need to initiate a case by filing a paper petition so I can seek resolution of the estate's tax issue.
- As the Tax Matters Partner of a partnership, I need to initiate a case by filing an electronic petition so I can seek resolution of the partnership's tax issue.
- As the Tax Matters Partner of a partnership, I need to initiate a case by filing a paper petition so I can seek resolution of the partnership's tax issue.
- As an electronic filer, I need to submit my documents under seal so I don't inadvertently disclose sensitive or confidential information.
- As Clerk of the Court, I need to have a party code associated with each party so I can track them in the System.
- As a Petitioner, I need to select a place of trial so my case can be tried at a convenient location.

## Fees

- As a Pro Se Petitioner, I need to pay my filing fee so my case can proceed, or submit a request for fee waiver.
- As a Member of the Tax Court Bar, I need to pay the filing fee on behalf of a client so their case can proceed, or submit a request for fee waiver on behalf of a client.
- As a Member of the Tax Court Bar, I need to pay my bar fees to maintain an active status.
- As a disinterested person, I need to request and pay for copies of existing case filings of record and court publications/related documents so I can better familiarize myself with court actions for purposes of legal research, and familiarize myself with the rules of practice and procedure.
- As an individual seeking admission to the Tax Court Bar, I need to pay an application fee and/or a non-attorney exam fee to be admitted to the Court's bar.
- As Staff, I need to determine whether payment has been made so I can take the proper action on a case/application.

## View and Search

- As an Internal Court User, I need to view case records and all filings in all unsealed cases so I can take proper action on a case.
- As an Internal Court User with authorized access, I need to view case records and all filings in sealed cases so I can take proper action on a case.
- As a Pro Se Petitioner, I need to view docket records and all filings in my case so I can appropriately prosecute my case.
- As a Member of the Tax Court Bar, I need to view docket records and all filings in cases in which I am counsel of record so I can appropriately prosecute my client's case.
- As a Member of the Public, I need to search case records so I can keep abreast of Tax Court cases.
- As Clerk of the Court, I need to ensure that only authorized Internal Court Users can view case records and filings in sealed cases.
- As Clerk of the Court, I need to ensure that only permissible search results are available to the public so I don't accidentally provide inappropriate information to unauthorized users.

## Content Management

- As an internal Court user, I need to be able to scan and upload paper documents so I can store and process them electronically.
- As a Pro Se Petitioner, I need to electronically file documents so I can seek resolution of my dispute with the IRS.
- As a Pro Se Petitioner, I need to file paper documents so I can seek resolution of my dispute with the IRS.

- As a Member of the Tax Court Bar, I need to electronically file documents so I can seek resolution of the client's dispute with the IRS.
- As a non-party in a case, I need to electronically file various documents, such as amicus briefs, motions to quash subpoenas, notices of election to participate in a partnership case, or motions to intervene, so I can participate in an existing Tax Court case.
- As an internal Court user, I need template orders and notices so I can streamline my work.
- As an internal Court user, I need the ability to create unique orders and notices so I can properly address issues in a case.
- As Clerk of the Court, I need to have codes associated with each type of court filing so I can track them in the System.
- As an electronic filer, I need to attach documents for filing in my case so they can become part of the record.
- As an internal Court user, I need to attach documents to orders and notices so they can become part of the record.
- As an internal Court user, I need to see all user activity related to a case so I can monitor workflows.

## Location of Work to be Performed

The Contractor may choose the location(s) from which to perform the required software development services. All Tax Court Judges and staff are based at the Tax Court building at 400 Second Street, N.W., in Washington, D.C. The Court's hours of operation are 8:00 a.m. to 4:30 p.m. Eastern Time. The Court's Product Owner and any other necessary Court representatives will be available to confer with Contractor representatives on a daily basis during the development process, either in person at the Tax Court building or by video connection. In addition, the Court is willing to make space available on a daily basis for up to nine (9) Contractor representatives at the Tax Court building in Washington, D.C.

## Order Type and Ceiling Price

The Court intends to issue a time and materials task order under an existing contract under GSA Schedule 70, SIN 132-51, and all quotes must be submitted on that basis. The Court will not consider quotes that include fees for licenses or subscriptions. The Court will pay up to $2 million for requested services and authorized travel incurred during the first year after the order, up to an additional $2 million for services and authorized travel incurred during the first option year, and up to an additional $2 million for services and authorized travel incurred during the second option year.

## Period of Performance

The period of performance shall be one year, with Court options to extend for up to two additional years. Services shall be provided, and expenses may be reimbursed for travel, during an initial period that begins with the date of the order and ends one year after the date of the order. The Court may, by written notice issued at least 15 days prior to expiration of the initial term, extend the period of performance for one additional year. If the Court exercises that option to extend the initial period of performance, the Court may also, by written notice issued at least 15 days prior to the expiration of that extended period of performance, again extend the period of performance for one additional year.

## Delivery Instructions

The Contractor must deliver all developed code to a GitHub repository designated by the Court on each day that the Contractor develops software code. The Contractor must also deposit documentation deliverables into a GitHub repository designated by the Court.

## Special Requirements

Travel – The Court will reimburse travel expenses necessary to provide the services required under the task order, up to a ceiling amount of $50,000 per year, so long as each such expense is approved in advance by the Court. To be eligible for reimbursement, those travel expenses must be allowable under the General Services Administration Federal Travel Regulations in effect at the time the travel occurred.

Key Personnel – The Contractor must designate both a Project Manager (PM) and a Technical Lead as Key Personnel for this project. The PM will be a direct liaison to the Court product team, and will be responsible for the supervision and management of all of the Contractor's personnel. The Technical Lead must have a full understanding of the technical approach to be used by the Contractor's development team and will be responsible for ensuring that the Contractor's development team follows that approach. Key Personnel Substitution – Key Personnel substitutions must be approved by the Court in writing, and will only be justified by a Court request, sudden illness, death, change of employment, or termination of employment for cause. Contractor requests for a substitution of Key Personnel must include a detailed explanation of the justifying circumstances, and a complete résumé for the proposed substitute or addition, including skills, experience, education, training, and security level. The Court's failure to approve a proposed substitution will not constitute grounds for non-performance by the Contractor, or form a valid basis for any claim for money or any equitable adjustment.

Development Team Approval – Each member of the development team proposed by the Contractor, including any subcontractors, must be approved in advance by the Tax Court before starting work. The Court may withhold approval, or at any time revoke a prior

approval, for any reason.  For each member of the development team proposed by the Contractor, the Contractor must provide the Tax Court with either a report generated within the last twelve (12) months from an Identity History Summary Check (a technical fingerprint search of the criminal history records in the FBI national fingerprint database, https://www.fbi.gov/services/cjis/identity-history-summary-checks), or an equivalent report or clearance acceptable to the Court.

Teaming Arrangements – Teaming arrangements, including joint ventures and subcontractors, are permitted with Court approval.  The successful Offeror will be the prime contractor under this task order, regardless of any teaming arrangements, and must hold the Schedule 70 contract.  The successful Offeror will be solely responsible for providing the required services, and payments will be made only to the successful Offeror.

Data Rights and Ownership of Deliverables – Consistent with FAR 52.227-14, which applies to this task order, the Court intends that all software and documentation delivered by the Contractor will be owned by the Court and committed to the public domain. This software and documentation includes, but is not limited to, data, documents, graphics, code, plans, reports, schedules, schemas, metadata, architecture designs, and the like; all new open source software created by the Contractor and forks or branches of current open source software where the Contractor has made a modification; and all new tooling, scripting configuration management, infrastructure as code, or any other final changes or edits to successfully deploy or operate the software.

To the extent that the Contractor seeks to incorporate in the software delivered under this task order any software that was not first produced in the performance of this task order, the Court encourages the Contractor to incorporate either software that is in the public domain, or free and open source software that qualifies under the Open Source Definition promulgated by the Open Source Initiative.  In any event, the Contractor must promptly disclose to the Court in writing, and list in the documentation, any software incorporated in the delivered software that is subject to a license.

If software delivered by the Contractor incorporates software that is subject to an open source license that provides implementation guidance, then the Contractor must ensure compliance with that guidance.  If software delivered by the Contractor incorporates software that is subject to an open source license that does not provide implementation guidance, then the Contractor must attach or include the terms of the license within the work itself, such as in code comments at the beginning of a file, or in a license file within a software repository.

In addition, the Contractor must obtain written permission from the Court before incorporating into the delivered software any software that is subject to a license that does not qualify under the Open Source Definition promulgated by the Open Source

Initiative. If the Court grants such written permission, then the Contractor's rights to use that software must be promptly assigned to the Court.

Invoices – Invoices for services and/or travel expenses must be submitted to the address (physical or e-mail) specified by the Court. To constitute a proper invoice, the billing document must include the following information and/or attached documentation:

    (1) Name of Contractor and Contractor's Taxpayer Identification Number;
    (2) Period covered by invoice and invoice date;
    (3) Purchase order number;
    (4) All invoices for services must set forth in detail the following:
        (i) Individual performing service each day by hour and quarter of an hour;
        (ii) Type of services performed each day by hour and quarter of an hour; and
        (iii) Hourly rate for each service so detailed;
    (5) Any applicable payment discount terms; and
    (6) Total amount billed.

Public Use of the Name of the Tax Court – The Contractor may not publicly release any information pertaining to this task order without prior written approval from the Contracting Officer. The Contractor shall not refer to the Tax Court in advertising, news releases, brochures, catalogs, letters of reference, web sites, or any other media, in such a way as to represent or imply that the Court prefers or endorses the services offered by the Contractor, although the Contractor may refer to the Court as one of its customers when providing past performance information as part of a quote or proposal submission.

# EVALUATION CRITERIA

## Submissions

Format

Submissions must be sent **by email to clerk@ustaxcourt.gov**. Submissions must be in two (2) separate emails, one containing the Offeror's technical submission, and the other containing the Offeror's price submission. **Technical submissions and price submissions must be separate.**

The subject line of each email must clearly indicate whether the email contains the technical submission or the price submission. The price submission must be password-protected. The Contracting Officer or a designee will contact the Offeror to obtain the password.

The inclusion of caveats, assumptions, or exceptions to the requirements, in any part of either submission, may result in the Offeror not being considered for award, although the Court may waive informalities and minor irregularities in proposals received.

## Due Date and Time

Submissions must be received by the Court on or before **5:00 p.m. EDT on Friday, August 24, 2018**.  Any submission received after that date and time will not be considered, unless the Contracting Officer determines that consideration of the submission would not unduly delay the acquisition of the requested services.

## Inquiries

Any prospective Offeror desiring a written explanation or interpretation of any aspect of this request for quotes may submit an inquiry **by email to clerk@ustaxcourt.gov**, or by posting an inquiry on the Court's GitHub site (https://github.com/ustaxcourt/case-management-rfq).  Any other form of communication initiated by a prospective Offeror concerning this request for quotes with any Tax Court staff member, Judge, or contractor during the period for submissions may result in disqualification of the prospective Offeror from consideration for award.

**All inquiries must be received by the Court or posted on GitHub on or before 5:00 p.m. EDT on Friday, August 17, 2018.**  The Court reserves the right to determine whether, how, and when, to respond to any such inquiries. The Court is more likely to respond to inquiries that are submitted in advance of the August 17 deadline.  If the Court determines that the information contained in a response to an inquiry would be material to a prospective Offeror, or that the absence of the information contained in a response would be prejudicial to other prospective Offerors, the Court will respond to the inquiry through an amendment to this RFQ that will be sent by email to all prospective Offerors who were provided the original RFQ, and will also be posted on the Court's GitHub site.

## Modifications, Revisions, and Withdrawals

Offers will be valid for one (1) year after submission.  Offers may be withdrawn by written notice received at any time before award.  Withdrawals are effective upon receipt of notice by the Contracting Officer.  Offerors may submit written modifications to their submissions at any time before the RFQ closing date and time, and, if requested or allowed by the Contracting Officer, may submit written modifications in response to an amendment, or to correct a mistake, at any time before award.

## Technical Submissions

Technical submissions must consist of a **technical proposal** of no more than four (4) pages, a **staffing plan** of no more than three (3) pages plus resumes and signed letters of

intent to participate, and **references to one or more source code samples**. Technical submissions may also include user research plans and design artifacts. Technical proposals and staffing plans must be submitted using 12-point type.

The **technical proposal** must set forth the Offeror's proposed approach to providing the services required, including the base software (if any) and programming language(s) the Offeror proposes to use. The technical proposal must also make clear that the Offeror understands the details of the project requirements. The technical proposal must also identify potential obstacles to efficient development and include plans to overcome those potential obstacles. The technical proposal must also include a description of the Offeror's plans, if any, to provide services through a joint venture, teaming partner, or subcontractors.

The **staffing plan** must set forth the Offeror's proposed approach to staffing the requirements of this project, including the titles of each of the labor categories proposed and proposed level of effort for each member of the Offeror's development team. The staffing plan must also identify the proposed Project Manager and proposed Technical Lead by name, and include a resume for each. Those resumes must include a brief description of the experience and capability for each individual, but cannot exceed one (1) page in length each. Offerors proposing Key Personnel who are not currently employed by the Offeror or a teaming partner must include a signed letter of intent from the individual proposed as Key Personnel that he/she intends to participate in this project for at least one (1) year. The staffing plan must also set forth the extent to which the proposed team for this project was involved in the development of the source code referred to in the next paragraph.

The staffing plan must set forth and explain the extent to which the Offeror will provide individuals with experience in at least each of the following areas:
- Agile development practices
- Automated (unit/integration/end-to-end) testing
- Continuous Integration and Continuous Deployment
- Refactoring to minimize technical debt
- Application Protocol Interface (API) development and documentation
- Open-source software development
- Cloud deployment
- Open-source login/authentication services
- Product management and strategy
- Usability research, such as (but not limited to) contextual inquiry, stakeholder interviews, and usability testing
- User experience design
- Sketching, wireframing, and/or prototyping, and user-task flow development
- Visual design
- Content design and copywriting

- Building and testing public facing sites and tools

The **references to one or more source code samples** must be either links to Git repositories (either credentialed or public) or to equivalent version-controlled repositories that provide the Court with the full revision history for all files.  If an Offeror submits a link to a private Git repository hosted with GitHub, the Court will provide the Offeror with one or more GitHub user identities by email, and the Offeror will be expected to promptly provide the identified user(s) with access to the private Git repository.

The source code samples should be for projects that are similar in size, scope, and complexity to the project contemplated here.  The source code must have been developed by either (i) the Offeror itself, (ii) a teaming partner that is proposed in response to this RFQ, or (iii) an individual that is being proposed as Key Personnel for this project.  The Court would prefer that the source code samples have been for recent projects involving teams of approximately five (5) to nine (9) Full-Time Equivalent (FTE) personnel.

If the references to source code samples provided do not include associated references to user research plans and design artifacts demonstrating how ongoing user research was incorporated into the project, then the Offeror must submit a user research plan and design artifacts relating to at least one (1) of the source code samples provided.

Price Submissions

Price submissions must set forth a single dollar amount that represents the Offeror's estimate of the total cost to the Court for the development services and travel expenses required for three (3) years of work on this project.  To set forth that single dollar amount, each Offeror must complete all tabs of the attached Excel workbook.  The first tab consists of the estimated amounts for the base year and the two (2) option years, and a total of those amounts.  The next three (3) tabs consist of pricing templates to be completed by the Offeror, one for the base period, and one each for the two (2) option years.  The amounts in the first tab, including the total expected cost, will be auto-populated based on the information provided by the Offeror on the other three (3) tabs.

Offerors must set forth on each of the tabs 2-4 of the Excel workbook the labor categories, the total number of hours per year for each labor category, and the applicable hourly rate for each of the individuals, that the Offeror proposes to use to provide development services for this project, for the base year and each of the two (2) option years.  Although each tab 2-4 provides space for information regarding up to ten (10) separate labor categories, the Offeror should only submit hours and hourly labor rates for the labor categories for the individuals that it expects to use to provide services for this project.  The Court expects that the labor categories and staffing levels set forth by the Offeror in the Excel workbook will be consistent with the Offeror's staffing plan.

The Contractor will be compensated at loaded hourly rates.  All proposed labor rates must be consistent with or lower than the Offeror's current GSA Schedule rates, and must

be fully burdened (inclusive of profit, fringe benefits, salary, indirect rates, and the GSA Contract Access Fee (CAF)). The Court seeks further price reductions and Most Favored Customer (MFC) pricing for all labor categories. Offerors should provide their best discounted rates in their submissions. The Court intends to evaluate proposals without discussions with Offerors, and therefore the Offeror's initial proposal should contain the Offeror's best terms. The Court reserves the right to conduct discussions if the Contracting Officer determines them to be necessary.

Interviews

The Offerors with the most highly rated written submissions will each be invited to participate in an interview as part of the evaluation process. Each interview will be conducted remotely via video connection and/or teleconference. The Court will communicate with certain Offerors to schedule the dates and times of interviews.

Each interview will include an unstructured question and answer session, during which Offerors will be asked questions about the technical aspects of their proposal and their approach to software development. The Court expects these interviews will assist the Court to assess the technical abilities of the proposed development team and to better understand the proposed technical approach described in the Offeror's written submission. Both of the Offeror's proposed Key Personnel must participate in the interview.

The Introductions phase of each interview will last approximately 5 minutes, during which the Offeror and Court interview team members will introduce themselves.

The Open Technical Session of each interview will last approximately 45 minutes, during which the Offeror interview team will respond to the Court's questions related to the technical aspects of the Offeror's proposal. Offerors will NOT be able to use or present any slides, graphs, charts, or other written presentation materials, including handouts. There will be no follow-up session for further questions after this part of the interview.

The Closing Remarks phase of each interview will last approximately 5 minutes, during which the Offeror may make a short presentation summarizing the Offeror's responses to the Court's questions.

Interviews will not constitute discussions. Statements made during an interview will not become part of the agreement.

# Basis of Award and Evaluation Factors

Each submission received by the Court will be evaluated for technical acceptability. Submissions that are determined to not be technically acceptable after the Offeror has been given the opportunity for a clarification will not be evaluated further.

Quotes must be realistic with respect to technical approach, staffing approach, and total price. Quotes that indicate a lack of understanding of the project requirements may not be considered for award. Quotes may indicate a lack of understanding of the project requirements if the staffing plan does not use a realistic mix of labor categories and hours, or if any proposed hourly labor rates are unrealistically high or low.

The Court will evaluate quotes that are technically acceptable on a competitive best value basis using a trade-off between technical and price factors. Technically acceptable submissions will be evaluated based on four (4) evaluation factors. These factors are (1) technical approach, (2) staffing approach, (3) similar experience, and (4) price. The three (3) technical, non-price evaluation factors, when combined, are significantly more important than price. The Court may make an award to an Offeror that demonstrates an advantage with respect to technical, non-price factors, even if such an award would result in a higher total price to the Court. The importance of price in the evaluation will increase with the degree of equality between Offerors with respect to the non-price factors, or when the Offeror's price is so significantly high as to diminish the value to the Court of the Offeror's advantage in the non-price factors.

Technical Approach

In evaluating an Offeror's technical approach, the Court will consider (a) the quality of the Offeror's plans to provide the open source, agile development services required, including user research and design, (b) the extent of the Offeror's understanding of the details of the project requirements, and (c) the extent to which the Offeror has identified potential obstacles to efficient development, and has proposed realistic approaches to overcome those potential obstacles.

Staffing Approach

In evaluating an Offeror's staffing approach, the Court will consider (a) the skills and experience of the Key Personnel and other individuals that the Offeror plans to use to provide the required services, (b) the mix of labor categories that will comprise the Offeror's proposed development team, and (c) the Offeror's proposed number of hours of services to be provided by each member of the Offeror's proposed development team.

Similar Experience

In evaluating an Offeror's similar experience, the Court will consider the extent to which the Offeror has recently provided software development services for projects that are similar in size, scope, and complexity to the project described in this RFQ, and the quality of those services. In evaluating the quality of those services, the Court will consider, among other things, the revision history for all files in the source code samples provided. The Court will also consider the user research and design-related artifacts that were associated with the source code samples provided or submitted separately. In considering an Offeror's similar experience, the Court may also consider information from any other source, including Offeror's prior customers and public websites.

Price

In evaluating an Offeror's price, the Court will consider the total of the Offeror's estimated costs for the development services, and travel expenses proposed, for three (3) years of work on this project. This total amount will be on Tab 1 of the completed Excel workbook.

# Appendix A

## Tax Court Operations and Organization

The United States Tax Court is an independent Federal court with headquarters at 400 Second Street, N.W., in Washington, D.C. The Tax Court provides a national forum for the resolution of disputes between taxpayers and the Internal Revenue Service (IRS). The Tax Court conducts trial sessions and hearings in Washington, D.C., and in 73 other cities throughout the United States. The vast majority of Federal tax litigation takes place in the Tax Court. Tax Court cases are tried by Judges without a jury.

The scope of the Tax Court's jurisdiction is set forth in various provisions of Title 26 of the U.S. Code (the Internal Revenue Code). The Court's jurisdiction includes income, estate, gift, and certain excise tax deficiencies, collection due process cases, claims for spousal relief from joint and several liability, partnership proceedings, declaratory judgments, disclosure cases, interest abatement actions, review of awards under the IRS whistleblower program, and review of denial, revocation, or limitation of a passport due to delinquent taxes.

The Court maintains a data network that operates in a Windows environment and supports approximately 250 internal users. The Court currently contracts with Iron Bow Technologies, LLC, for a broad variety of network-related services.

The Court currently has about 22,000 open cases. About 27,000 cases were filed with the Court during the government fiscal year ending September 30, 2017.

A Tax Court proceeding commences with the filing of a Petition. A "Petitioner" is the party who initiates the case; the IRS is always the "Respondent". Approximately 80% of Petitioners are self-represented. Petitioners can choose their location of trial from any of the 74 places of trial where the Court holds sessions across the country.

A Tax Court case is not automatically assigned to a Judge when the Petition is filed. A Tax Court case is maintained in the "general docket" under the supervision of the Chief Judge until it is calendared for trial or assigned to a Judge.

The Court requires certain specified categories of case filings to be made electronically. The Court also allows for in person and electronic access to most categories of case records.

The Bar of the Tax Court includes all attorneys and non-attorneys who are admitted to practice before the Court on behalf of either a Petitioner or the IRS. There are currently approximately 25,000 registered Tax Court practitioners.

The following Court units currently support and oversee the various aspects of the Court's current case management processes:

- Office of the Chief Judge: General Docket Attorneys under the Chief Judge provide legal advice to the Court and assist with the Court's general docket.

● Intake Section:  The Intake Section ("Intake") is responsible for receiving and processing all incoming mail before its distribution.

● Petitions Section:  The Petitions Section ("Petitions") receives and processes all Petitions and any accompanying documents as part of the case initiation process.

● Docket Section:  The Docket Section ("Docket") receives and processes documents (other than Petitions) and maintains the "docket record" for each case.  A docket record lists every document that is part of the Court's official record in the case.

● Records and Reproduction Section:  The Records and Reproduction Section ("Records") is both the Court's copy center and responsible for maintaining the Court's official case records.

● Calendar Section:  The Calendar Section ("Calendar") prepares term calendars, schedules cases for trial, and issues trial notices and orders.

● Trial Clerks:  A trial clerk attends each trial session with a Judge.  While at a trial session, the trial clerk calls the calendar of cases, swears in witnesses, processes documents submitted at the session, orders the official transcripts of the proceedings, prepares a minute sheet of the proceedings, and prepares draft orders for the Judge.

● Reporter's Office:  The Reporter's Office reviews all opinions before release to ensure stylistic conformity with Tax Court standards.  It also processes all opinions for filing, both in slip opinion format and electronically, on the Court's Intranet and on its Internet Website.  The Reporter's Office coordinates publication of Division Opinions and Court-reviewed Opinions in the United States Tax Court Reports by the U.S. Government Publishing Office.

● Admissions Section:  The Admissions Section ("Admissions") processes new applications to be admitted to the Court's Bar.  Admissions is also responsible for assisting with the administration of the Court's Bar, verifying that practitioners appearing on behalf of a Petitioner are admitted to practice and in good standing before the Court, and administering the biannual non-attorney examination.

# Appendix B

## Case Processing Workflows

This Appendix B outlines each of the case processing workflows that the Court expects will be supported by a future EF-CMS, through a narrative and figurative description of each process. The workflows describe the Court's expected future processes, not those of its current case management system.

The following abbreviations are used throughout the figures:

CI    Case Initiation
DM    Docket Management
CS    Calendaring and Scheduling
TH    Trials and Hearings
OR    Opinion Release and Publication
CD    Case Disposition and Closure

The following symbols are used throughout the figures:
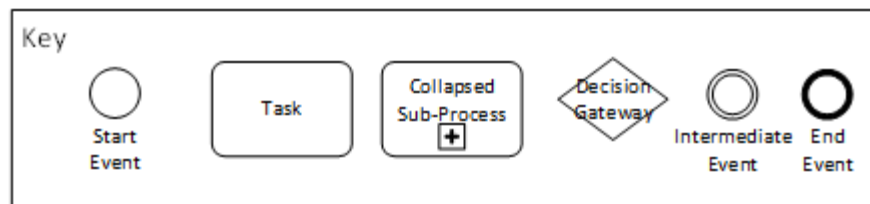
The integrated figure below depicts the current relationship between these various case processing workflows.
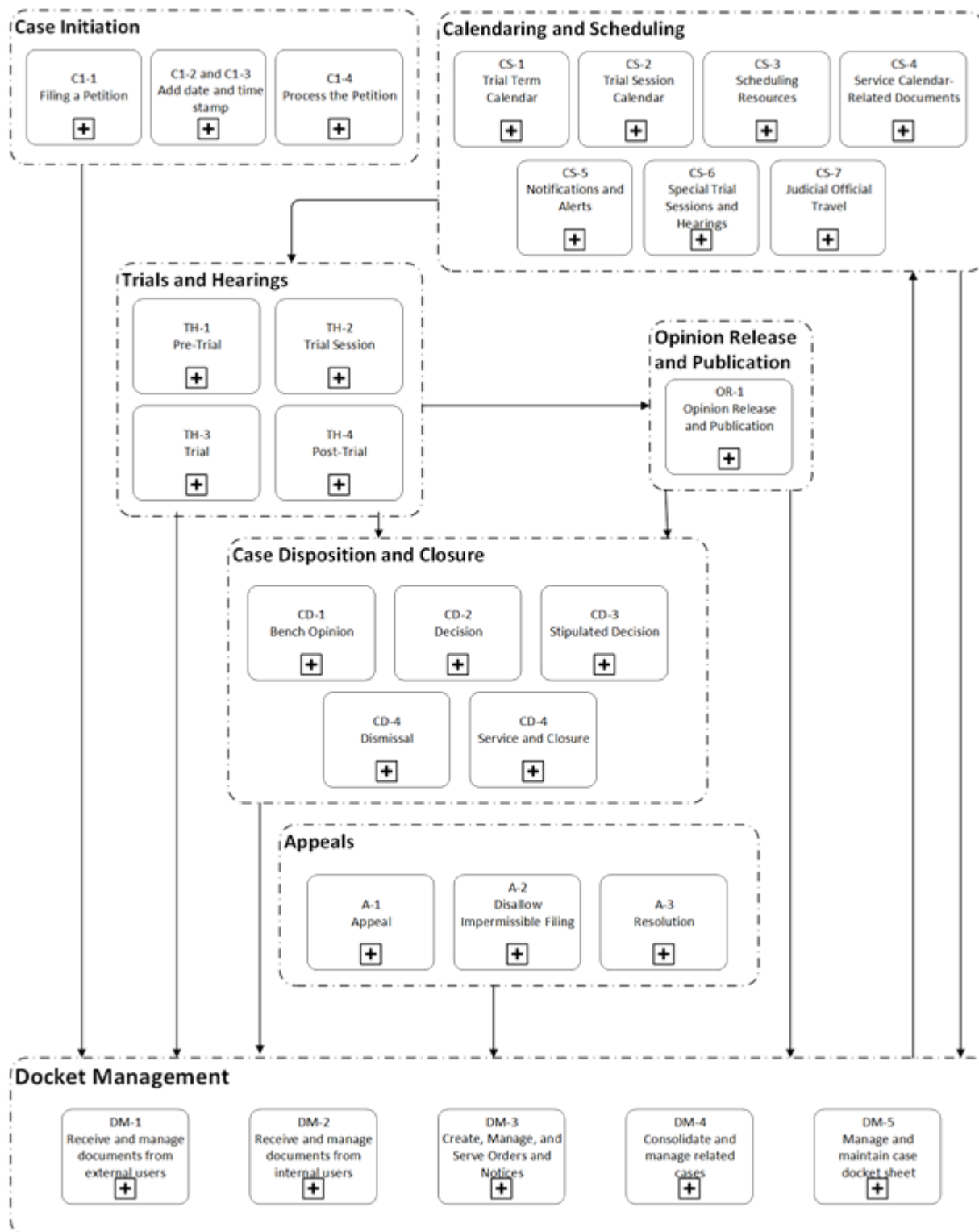


## Case Initiation

The Court expects that a future EF-CMS solution will provide support for the Court's case initiation process, described as follows:

A Tax Court case will be initiated by the filing of a Petition in one of three ways:

    (1) Hand-delivering a paper Petition to the Tax Court in Washington, D.C.;
    (2) Mailing a paper Petition to the Tax Court in Washington, D.C.; or
    (3) Filing a Petition electronically.

A complete Petition packet should include a Petition that complies with the Court's Rule 34, a copy of the IRS notice on which the Court's jurisdiction is based (if any), a Request for Place of Trial, a Statement of Taxpayer Identification, and the Court's filing fee. Many Petitions do not conform with the Tax Court Rules, and some of the documents submitted will not become part of the official docket record. The docket record contains a chronological list of all pleadings and other documents filed in a case. Documents that are submitted and do not become part of the official docket record should be associated with the case and viewable by internal Court users only. The Court expects a future EF-CMS will allow for the processing of documents that are not part of the record.

Receipt of Petition: If a paper Petition is hand-delivered to the Court, a Court employee will stamp it with the date and time it was received, and provide the person who delivered it to the Court with a receipt. If a paper Petition is mailed to the Court, a Court employee will open the envelope and stamp the paper Petition with the date and time it was received. A person wishing to file a Petition electronically will be required to first register with the Court through the Court's electronic filing system. Electronic petitions must be automatically stamped with the date and time of receipt.

Initial Processing: All paper and electronic Petitions will automatically be assigned a docket number in each calendar year's sequential order through System-prompted authorized user action. Court employees will scan and upload paper Petitions to the System. An internal Court user will then review the Petition and all documents submitted along with it, and enter or verify certain attributes of data related to the case (e.g., Petitioner's name and address, type of case, amount in dispute, regular or small case election, place of trial, etc.). The user will then note missing or erroneous information for correction or follow-up.

The Court's Petition review process will include payment of the Court's filing fee. Filers will be able to pay the filing fee electronically through pay.gov. The System will allow for filing fees paid through pay.gov to be associated with the appropriate case. In addition, the System will allow for payment of filing fees by check. If paid by check, a Court employee will scan the check for automatic transmittal to the U.S. Treasury. Checks that cannot be scanned for automatic transmission will be manually delivered to the U.S. Treasury. The System will not need to either scan or verify checks. The System will need to manage the workflow and documentation of the payments. At the end of each day, the System will automatically generate a report summarizing all filing fees received.

Petitioners will also be able to apply for a waiver of the Court's filing fee. Tax Court employees will review waiver requests as part of Petition processing. Internal Court users will grant or deny the requests based on financial information provided by the filer. If the Court's filing fee is not paid, or if the fee waiver is denied, the System will prompt the user to issue an Order directing the payment of the fee.

Petitions will also be reviewed for signature. If the Petition is signed by anyone other than the Petitioner, a check will be made as to whether the signer is admitted to practice before the Court. If the signer is an admitted practitioner, the practitioner's identity will be entered into the case by Tax Court Bar number. If the signer is not admitted to practice before the Court, a letter/notice will be issued to the Petitioner (with a copy to the signer) advising them that the signer of the Petition is not admitted to practice before the Court. An Order will also be prepared directing the Petitioner to ratify the Petition.

Final Processing: Any additional Orders or notices needed will then be electronically prepared within the System. A copy of the Petition and any related Orders or Notices that have been prepared during the processing of the Petition will then be served on both parties through System-prompted authorized user actions. To the extent any of the Orders include a deadline, the deadline(s) will be entered into a tickler system, along with respondent's deadline to file an Answer. The System will create a daily Service List of all documents served, and on whom, by the Court.

Case Status: Each case will be assigned a case status to reflect the posture of the case. The case status will change as a case progresses through the Court. The Court expects the future EF-CMS will allow for a case status to be associated with each case and for that status to change through System-prompted authorized user actions.

# Case Initiation Activity Sequences



**Petitioner or Practitioner**

CI-1 → Taxpayer (petitioner) or practitioner (member of Tax Court Bar in good standing) files petition in person → CI-2

Petitioner or practitioner files petition by mail → CI-3

Petitioner or practitioner registers for electronic filing → Petitioner or practitioner files petition electronically → CI-4

**Records Section**

CI-2 → Add date/time stamp on all documents received → Provide walk-in a receipt of filing

Deliver all petition documents to Petitions Section → CI-4

**Intake Section**

CI-3 → Open Mail → Add date/time stamp on all documents received → Deliver all petition documents to Petitions Section → CI-4

**Petitions Section**

CI-4 → (CI-4a) Assign Docket Number Sequence → Petition eFiled?
- Yes →
- No → Scan Documents → Assign Docket Number in each CY's sequential order → (b)

(b) → (CI-4b) Inspect Document Sequence → Enter and Verify Entry of Data
- Petitioner's name and address / Type of case / Amount in dispute / Regular or small case selection / Place of trial
- → Flag omissions or erroneous elements for correction and/or follow-up → Final Processing sequence → (f)
- E.g., Petitioner elects a place of trial for which their case is not eligible
- → (c)

(c) → (CI-4c) Validate Fee Payment Sequence
- Fee paid by check (paper filing by mail or in person) → Scan check for automatic transmittal to Treasury → Run daily report of fees transmitted directly to Treasury → Provide report to Finance Office
- If check not suitable for automatic transmission, transfer check to Finance Section for manual delivery to Treasury → (d)
- Fee paid through www.pay.gov → Associate Pay.gov case filing fee payment to respective case Docket # → (d)
- No Fee Payment → Waiver Request?
  - No → Final Processing sequence → (f)
  - Yes → Grant Fee Waiver?
    - No → Final Processing sequence → (f)
    - Yes → (d)

(d) → (CI-4d) Validate Signature Sequence → Signed by Petitioner?
- Yes → Case status becomes "General Docket" → DM ← Case status becomes "General Docket" ← Transfer Paper Copy Case File to Records Section
- No → Transfer to Admissions Section → (e)

- Order for: Ratification; Amended Petition (including due to vagueness); Changing Caption; Ownership Disclosure Statement
- Notice of: Receipt of Petition; Documents attached in the nature of evidence; No Power of Attorney

Add "ticklers" deadline dates for actions by either Party

(f) → (CI-4f) Final Processing Sequence → Prepare and Issue Orders and Notices → Serve Petition, Orders and Notices on both Parties → System automatically adds index entry to the case record for all served documents → Petition Section runs daily Service List

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## Docket Management

After a case is initiated, all documents and filings coming into and going out of the Court for that case are routed through the Docket Section. The Court expects that the System will provide support for the Court's docket management processes, described as follows:

Receiving Documents from External Users: The System must allow for parties to file documents either electronically or in paper. Generally, parties who are represented by counsel must electronically file documents after the case is initiated. Pro se litigants may, but are not required to, register for electronic filing.

If the Court receives a paper document, it will be scanned and uploaded, and then otherwise treated the same as an electronically filed document.

When a document is filed with the Court, it will be automatically added to a case's docket record. The future EF-CMS must allow for the parties to submit certain categories of documents that will not be automatically added to the case record unless approved by an internal Court user. The System must also allow the parties to file sealed documents. The System must allow non-parties to file documents in specific instances.

After a document is added to the docket record, the System will automatically generate a cover sheet with the case caption, docket number, title of document or filing, and date and time filed or submitted. The internal Court user will then perform a quality control inspection of the document and make any changes necessary to the docket record to accurately reflect the filing. An internal Court user will then initiate service of the document on the other party (if necessary) and electronically forward it to the appropriate internal user for action within the System. If the filing was in response to a Court Order, the System will prompt an internal user to clear the related due date from the tickler system, or mark it complete.

Court Generated Documents: Internal users will electronically prepare various documents within the System including Orders, Notices, and Decisions. If an Order issued by the Court includes a due date, the due date will be entered into the tickler system and the Order will be served on the parties through System-prompted authorized user actions.

Service on Parties/Counsel: All Tax Court practitioners must register for electronic service. Pro se litigants may, but are not required to, register for electronic service. All documents filed with the Court must be served on the parties. If an internal Court user confirms from a Certificate of Service that a party has already been served, the Court will not serve that party. Otherwise, the Court will serve all documents (internal and external) on all parties, and counsel (if any). The Court will send an email notification with a link to the served document to any party registered for electronic service in that case. If a party is not registered for electronic service, the Court will serve a copy of the document on that party by mail.

Data Attributes: Case-related filings and submissions will be assigned unique codes for purposes of analytics and data extraction. Internal Court users should be able to manually set and modify due dates. The System may suggest and/or auto-populate some due dates associated with documents in the case record into a tickler system. In addition, the future EF-CMS will provide for automatic alerts and recommendations based on defined business rules when certain due dates are triggered.

Case Docket Records and Access: A future EF-CMS will generate case docket sheets that will include the docket number, parties, service parties, counsel, and the docket record which is a list of all filings and official proceedings in a case. Internal users and parties to the case may view all documents filed in a case through the Court's eFiling portal.

Consolidated and Related Cases: A future EF-CMS will allow for the Court to consolidate two or more pending cases that have common issues and/or parties. The System will allow for both parties and internal Court users to make filings in some or all of the cases in a consolidated group. In addition, the System will also allow for internal Court users to group related cases that are not consolidated.

## Docket Management Activity Sequences

DM-1 → (1) Receive and Manage Documents from External Users activity sequence → Stipulated Decision?

Stipulated Decision? — Yes → CD-3

Stipulated Decision? → Paper or Electronic?

Paper or Electronic? — Paper → Scan and upload to CMS

Paper or Electronic? — Electronic → Is Court review required?

Scan and upload to CMS:
- Case caption
- Docket number
- Title of document or filing
- Date / time of submission

Is Court review required? — No → System automatically generates cover sheet

Is Court review required? — Yes → Court review

Court review → Approval for filing?

Approval for filing? — Yes → System automatically generates cover sheet

Approval for filing? — No → DM-2

System automatically generates cover sheet → Perform quality control, and update if needed

Perform quality control, and update if needed → Serve document on other party (if necessary)

Serve document on other party (if necessary) → If response to Court Order, remove tickler / due date → (end)

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If CMS auto-populates due dates, system provides automatic alerts and recommendations when due dates are triggered

Generally, service is electronic; if not, service is by first-class mail

DM-2 → (2) Generate, Receive, and Manage Documents from Internal Users activity sequence → If Order or Notice carries a due date or deadline, enter tickler / due date → Serve Order or Notice on parties → DM-3

If Docket Section can confirm via Certificate of Service that a party has already been served a document, do not serve

---

Docket Sheet lists docket number, parties, service parties, counsel, and docket record. All documents filed may be viewed internally and by the parties through the user's e-portal. No fees imposed.

DM-3 → (3) Manage and Maintain Docket Sheet / Record activity sequence → If document, Order, or Notice added to case record, System auto-populates docket entry → (end)

Allow Docket Section to modify docket entry

## Calendaring & Scheduling

There are several unique aspects to the Court's trial calendaring process.

Cases filed in the Tax Court are not assigned to a Judge at the time the case is initiated. Generally, a Tax Court case is placed in "General Docket" status until that case, along with other cases, is added to a trial session.

The Court conducts trial sessions in the main courthouse in Washington, D.C., and in 73 other cities throughout the United States. Generally, the Court holds a trial session in each trial city at least once per year. The Court schedules three trial terms per year: Winter, Spring, and Fall. The Court creates a trial term calendar to set forth when and where the Court will hold trial sessions during each term.

All Tax Court cases can be divided into regular and small case categories. Generally, small cases involve $50,000 or less per taxable period. A Petitioner who wishes to proceed under small case procedures must affirmatively elect small case status. Regular cases are all cases that are not small cases. Each trial session can be one of three types: Regular, Small, and Hybrid (a combination of Regular and Small cases). See, e.g., Winter 2018 Term Calendar at https://www.ustaxcourt.gov/court_schedules/Winter_2018.pdf.

After a tentative trial term calendar is complete, additional layers of information are added for each trial session, including: the Judge assigned; the specific cases for each trial session; courtroom reservation and contact information; and the trial clerk, court reporter, and security officer assigned. The result of these additional layers of information is an integrated calendar.



Trial Term Calendar

Create Term Calendar with Date, Location, and Type (Regular, Small, or Hybrid) for each Trial Session

Assign Judge to each Trial Session

Add Cases to each Trial Session

Add Courtroom Reservation Information to each Trial Session

Assign Trial Clerks, Court Reporters, and Security Officers to each Trial Session
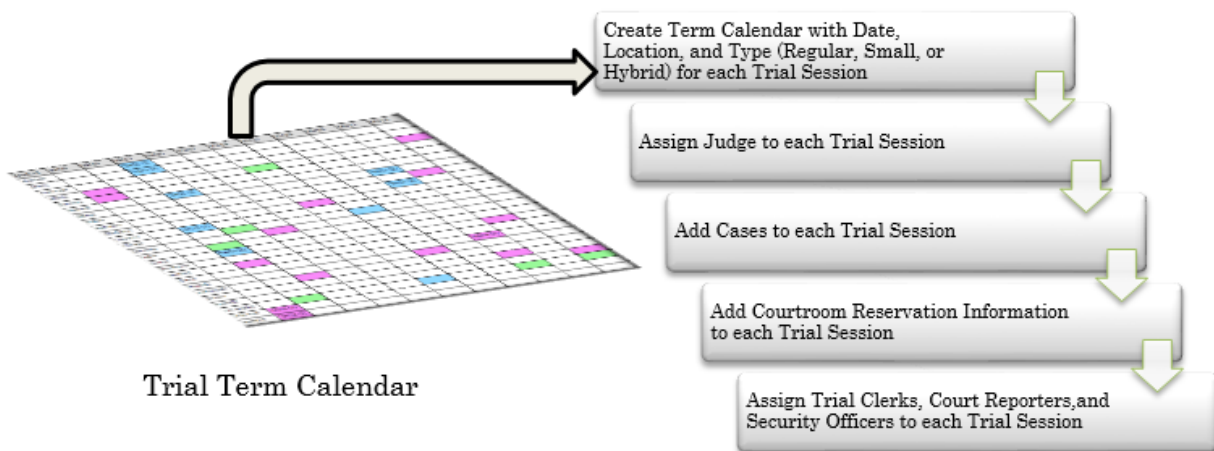
The Court expects that a future EF-CMS will provide support for the Court's calendaring and scheduling processes, described as follows:

Trial Term Calendar: The Court's trial term calendaring process for each trial term consists of several steps. First, the Court ascertains the number of cases, by type, that are eligible for trial in each trial city. Next, the Court considers, among other things, the number of cases eligible for

each place of trial, the last time a trial session was held in a city, courtroom availability, holidays, other city events, and Low-Income Taxpayer Clinic schedules.

After a tentative trial term calendar is prepared, it is transmitted to the individual Judges of the Court, and they may request assignment to specific trial sessions. After requests are considered, a Judge is then assigned to each trial session, and the official trial term calendar is released. After release, users with necessary permissions will be able to modify the calendar as needed.

Trial Session Calendars:  After the trial term calendar is final, approximately 125 cases are automatically assigned to each of the trial sessions to create trial session calendars. Those case assignments are based on criteria that include initial filing date. When a case is added to a trial session calendar, trial session Orders and notices will be automatically generated within the System, served on the parties, and added to the case record. In addition, the System will change the case status to "Calendared". Trial session calendars are automatically updated as cases are added or removed. If any changes to the trial session calendar are made, notifications are generated and served on the parties and/or distributed to designated internal and external individuals.

The Court expects that a future EF-CMS will allow for internal Court users to effect global service on all parties, or categories of parties, to cases on a particular trial session.

The Court also expects that a future EF-CMS will allow for the generation of travel authorization forms for Judges and trial clerks for each trial session.

Scheduling of Resources:  The Court coordinates the scheduling of space and staff resources for each trial session. The Court expects that a future EF-CMS will incorporate courtroom space and staff information on an integrated calendar, including:

- Reserving courtrooms and chambers in Court-leased spaces in buildings managed by the General Services Administration (GSA).

- Reserving temporary spaces borrowed by the Court from a Federal, State, or local agency.

- Providing contact and other information about courtroom space to internal users.

- Scheduling Trial Clerks, court security, and court reporters.

Notifications/Alerts:  The Court expects that a future EF-CMS will allow for notifications and calendar alerts, including alerts that will be sent to Judges assigned to a trial session about cases with certain attributes, and notices that will be sent to specified internal and external stakeholders when a calendar is officially released, modified, cancelled, or at other scheduled times.

Special Trial Sessions and Hearing Sessions:  The Court conducts special trial sessions when the projected length of the trial of a case exceeds the time available during a normal week-long trial session. The Court expects that it will schedule hearings and special trial sessions in trial cities

in the same manner as trial sessions.  Therefore, all of the processes described above will be applicable to hearings and special trial sessions.

Sealed Cases:  The Court also expects that a future EF-CMS will support specialized procedures that apply to cases for which the anonymity of a party or witness must to be protected from public disclosure.  A future EF-CMS will allow for calendaring sealed hearings or portions thereof for which Court staff need access to the scheduling information but the public does not, and for permitting an internal search for the name of a Petitioner where the public-facing name is "anonymous".

## Calendaring & Scheduling Activity Sequences

Cases where a motion or other
response is pending, making the
case ineligible for calendaring

Note: Courtroom location, if changed by
Facilities Section, automatically updates
Integrated Court Calendar

```
( CS-2 )──▶│ (CS-2) Trial    │──▶│ For each location, │──▶│ If case is now eligible for │──▶│ Calendar Section generates │
           │ Session Calendar│   │ verify "exception" │   │ trial, exception is removed│   │ Trial Session Calendar, and│
           │ sequence        │   │ cases remain       │   │ so case will be picked up  │   │ case Docket # is           │
                                 │ valid              │   │ for a Trial Session        │   │ automatically associated   │
                                                                                           │ with the Trial Session     │
```

```
┌──────────────────────┐                   ┌──────────────────────┐
│ System automatically │                   │ If a "Calendared" case│
│ changes case status  │──────────────────▶│ status changes, the   │
│ to "Calendared"      │                   │ system automatically  │
└──────────────────────┘                   │ updates Trial Session │
                                            │ Calendar              │
                                            └──────────────────────┘
```

( CS-3 )

( CS-7 )

**(CS-3) Scheduling of Resources activity sequence**

Begins after Court releases Trial Term Calendar (Fall, Winter, Spring)

Trial Clerks Section Supervisor schedules Trial Clerks to Trial Sessions

Court reporter Vendor notifies Trial Clerks Supervisor of reporter assignments

USMS schedules CSOs, and notifies Court of CSO assignment

IRS notifies Clerk with name of Trial Session Calendar Administrator and Clerk adds name to Integrated Calendar

System automatically updates each Trial Session with name, title, contact information for all assignees

Court maintains Integrated Court Calendar with all scheduling details; user rights defined, accessible from mobile devices

Address, phone, GSA and USMS contact, building access status and entry procedures, Occupancy Agreement expiration date, etc.

Facilities maintains data on leased and borrowed courtrooms

Leased Courtroom?

No → Courtroom Facilities secures temporary Trial location from other Government entity

Yes

Courtroom Facilities / Facilities adds relevant information to Integrated Calendar

If Trial Session (regular or special), hearing, or other event is cancelled or rescheduled, leased or borrowed Courtroom is released or made available to other Government entities and the session removed from the Integrated Calendar

Facilities makes reservation for designated Trial Session dates, releases leased Courtroom for reservation by other Government entities

Facilities provides Judge's Chambers and Trial Clerks Section updated leased building entry procedures

(1) Notice of Trial with location and date (see Scheduling); (2) Standing Pretrial Order (regular cases) or Standing Pretrial Notice (small cases) specific to the trial session and Judge; and (3) a final status report form for parties to later submit; and, (4) if self-represented, the applicable LITC information sheet for the place of trial to petitioner.

**(CS-4) Service of Calendaring-related documents activity sequence**

Begins after Court releases Trial Term Calendar (Fall, Winter, Spring)

Calendar Section creates and serves documents on Parties (~5 months before Trial)

System automatically adds index entry for Notice of Trial and SPTO, or SPTN, and the document to the case record

Calendar Section runs daily Service List

For Pro Se Petitioners, ~30 days before Trial Session, Calendar Section generates and serves reminder Notice of Trial and LITC information

If Trial Session Calendar is re-released, a notice is automatically generated, entered on the case docket record, and served on the parties

CS-5

DM

TH

List of cases by type at Trial Session
List of cases where required document has not been filed
List of cases with tax deficiency greater than $X amount

CS-5 → (CS-5) Notifications and Alerts activity sequence → After Notice of Trial is served on Parties, Calendar Section provides notification to Judge → When Trial Term Calendar is released or modified, Calendar Section notifies internal stakeholders, USMS, and court reporting vendor → ~1 week before Trial Session, system automatically generates and distributes Trial Session Calendar to identified stakeholders → TH

CS-6 → (CS-6) Special Trial Sessions and Hearing Sessions activity sequence → Judge issues Order scheduling Special Trial Session or Hearing → Special Trial Session or Hearing is added to integrated Court Calendar → Judge may add cases to a Special Trial Session

If a Special Trial Session or Hearing is cancelled or changed in some manner (date, time, etc.), notification is sent to Parties and the space reservation information is revised (with notification to space lease managers, as appropriate)

DM

When Special Trial Session or Hearing is released or modified, Calendar Section notifies internal stakeholders, USMS, and court reporting vendor → CS-3

## Trials & Hearings

The Court expects that a future EF-CMS will provide support for the Court's trials and hearings processes, described as follows:

After a case is scheduled for trial or calendared for hearing, the Judge associated with that trial session or hearing will have access to any documents filed or submitted in that case. Additionally, any new filing or submission in those cases will be routed to the Judge associated with that trial session or hearing for review and/or action.  A future EF-CMS will allow for (1) real-time access to electronic case records where an Internet connection is available, (2) copies of electronic case records to be downloaded to mobile devices and available for viewing without an Internet connection, and (3) case records for cases on a particular trial session to be batch downloaded.

The Court also expects that a future EF-CMS will allow for the creation of internal electronic work environments that include (1) the ability to annotate case records, and make and save notes or other files that are associated with a particular case, and (2) the sharing of files and notes between internal users.  These work environments must be compatible with note-taking and multi-user collaboration applications.  These work environments should be available online and offline.  If changes are made offline, those changes will synchronize when Internet connectivity is restored.

On the first morning of each trial session, the trial clerk will call each open case that has not been settled. This process is known as a "Calendar Call". The electronic work environment should allow the Judge to make notes and update the current status of each case. After the Judge has gone through this process for all of the open cases on the calendar, the Judge will take a short recess to plan the trial calendar for the week. The Judge will be able to use the electronic work environment to assist in this planning by sorting cases by status, length of trial time or date preferences, by counsel, or by other fields. After the Judge has decided on a trial schedule for the week, the Judge will announce that schedule to all of the parties present.

The Judge may conduct several different trials over the course of the trial session. At the conclusion of each trial, the trial clerk will prepare a Minutes Sheet which serves as the Court's official trial record of each case. The Court expects a future EF-CMS will allow for the electronic preparation of Minutes Sheets and Orders and transmission of those documents to Docket for processing and serving. Any deadlines set by the Judge during the trial session will be entered into the Court's tickler system, and the case status will be changed to reflect the appropriate status of each case.

The Court expects that a future EF-CMS will automatically transmit a survey to both the Judge and the trial clerk during the trial session so that both can report back on any issues at the trial location to be addressed before the Court returns to that site.

## Trials & Hearings Activity Sequences

TH-2 → (2) Trial Session sequence → Judge and Trial Clerk download case files onto computing device → System automatically locks electronic Case Record → TH-3

3:30 pm on last business day before Trial Session; no eFiling until unlocked

If Field Courtroom, system automatically sends Field Courtroom Surveys to Judge and Trial Clerk during the Trial Session → One-week after Trial Session, if survey not returned system sends reminder

TH-3 → (3) Trial Sequence → During Calendar Call, Judge sets Trial Calendar → Judge and Trial Clerk make electronic case notations, on- and/or off-line, with post-Trial Session synchronization → Trial Clerk collects paper-copy motions and exhibits → TH-4

On- and/or off-line linking to Case Record

On laptops or tablets, using keyboard or stylus

If Parties submit Stip Decision to Trial Clerk → CD

TH-4 → (5) Post-Trial Sequence → If Judge generates an Order, Judge sends Order to Docket Section for processing and service → Trial clerk generates Minutes, and send to Docket Section → Court Reporter vendor provides Trial Transcript to Docket Section

Trial Clerk may generate Order on Judge's behalf

Transcript of Trial is available only from Court Reporter for first 90 days

If during Trial Session Judge issues a Bench Opinion → CD

DM

If Parties file post-trial motions or briefs, Docket Section processes them and enters into Case Record → Judge takes appropriate action on any motions filed if necessary

## Opinion Release & Publication

The Court expects that a future EF-CMS will support the Court's opinion release and publication process. That process will be initiated with the transmittal by a Judge's chambers of the text of an opinion that has been approved for release to the Court's Reporter of Decisions ("Reporter"). The Reporter will then electronically transmit the opinion (1) to Docket for service on the parties and for posting on the Court's Internet website, and (2) to the Government Publishing Office for publication.

### Opinion Release & Publication Activity Sequence
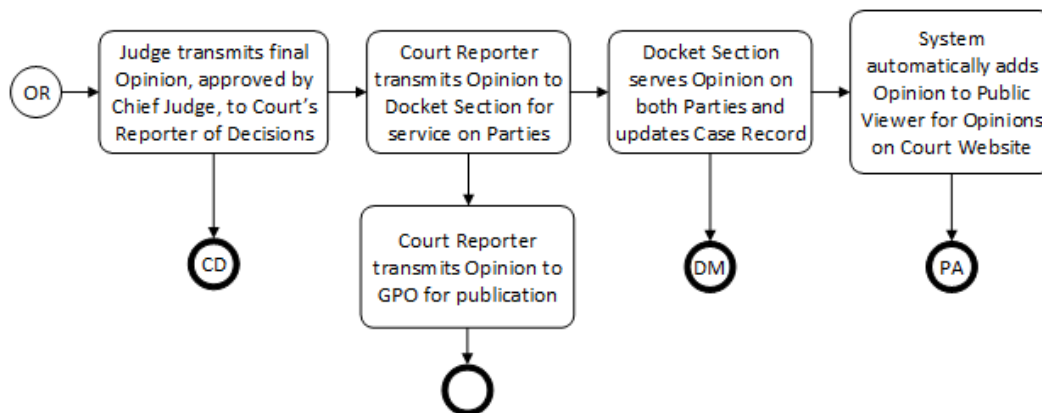


## Case Disposition & Closure

The Court expects that a future EF-CMS will provide support for the Court's case disposition and closure processes, described as follows:

A Court case can be disposed of in four different ways:

1. Bench Opinion: A Judge may issue an oral Bench Opinion following a trial during the trial session. The Judge will read onto the record language which constitutes the Bench Opinion. The court reporter will transcribe that Bench Opinion and provide a draft to the Judge for review. The Judge or Clerk of the Court may then prepare an Order to the court reporter detailing required changes, and that Order will be served on the court reporter. After a final transcript of a Bench Opinion is approved by the Judge, the court reporter will transmit the Bench Opinion to the Court. The Bench Opinion will be added to the case record and a copy will be served on the parties. The Judge will then issue a Decision. The Decision will be entered into the case record and served on the parties. After the Decision has been entered, the System will change the case status to "Closed."

2. Decision following Opinion: After a Judge issues an Opinion in a case, that Judge will also issue a Decision. That Decision will be entered into the case record and served on

the parties.  After the Decision has been entered, the System will change the case status to "Closed."

3.  Stipulated Decision:  Many of the Court's cases are resolved by agreement between the parties without the need for trial or involvement of a judicial officer.  In those cases, the parties will prepare, sign, and submit to the Court, either in paper or electronically, a Stipulated Decision detailing the parties' settlement agreement.  Upon receipt of the Stipulated Decision, it will be reviewed to make sure that all issues have been resolved. If approved, the Stipulated Decision will be signed, entered into the case record, and served on the parties.  After the Decision has been entered, the System will change the case status to "Closed."

4.  Order:  A case may be dismissed by Order for various reasons including lack of jurisdiction, failure to state a claim, failure to prosecute, mootness, and duplication. When dismissed by Order, the Order will be prepared and signed, entered/filed on the case record, and served on the parties.  After the Order has been entered/filed, the System will change the case status to "Closed."

## Case Disposition & Closure Activity Sequences

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TH ──▶ CD-3 ──▶ ┌─────────────┐ ──▶ ┌──────────────────┐ ──▶ ┌──────────────────┐ ──▶ ◇ ──No──▶ ┌──────────────┐
                 │ (3) Stipulated│     │ If Parties reach a │     │ Judge (or authorized│   Approved?    │ Judge (or   │
                 │ Decision activity│   │ settlement outside of│   │ delegate) reviews  │               │ authorized  │
                 │ sequence     │      │ trial, Parties provide│   │ Stipulated Decision to│            │ delegate)   │
                 └─────────────┘        │ Stipulated Decision │     │ ensure all issues have│            │ informs     │
                                        │ document to Judge   │     │ been resolved       │              │ Parties     │
                                        │ (paper or electronic)│    └──────────────────┘              └──────────────┘
                                        └──────────────────┘              │                                   │
                                                                         Yes                                  │
                                                                          ▼                                   ▼
                                                              ┌──────────────┐                               TH
                                                              │ Judge signs  │
                                                              │ Stipulated   │
                                                   CD-5 ◀──── │ Decision and │
                                                              │ transmits signed│
                                                              │ document to  │
                                                              │ Docket Section│
                                                              └──────────────┘
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E.g., lack of jurisdiction, failure to
state a claim, failure to prosecute,
mootness, duplication

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CI
 │
 ▼
TH ──▶ CD-4 ──▶ ┌─────────────┐ ──▶ ┌──────────────────┐ ──▶ ┌──────────────────┐ ──▶ CD-5
                 │ (4) Dismissal│     │ Judge (or         │     │ Judge (or authorized│
                 │ activity     │     │ authorized        │     │ delegate) prepares and│
                 │ sequence     │     │ delegate) decides │     │ signs Order and transmits│
                 └─────────────┘      │ to dismiss a case │     │ Order to Docket Section│
                                      │ for various reasons│     └──────────────────┘
                                      └──────────────────┘
```

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                          ┌──────────────────────┐
                          │ If paper Stipulated Decision,│
                          │ Docket Section scans and │
                          │ enters signed document into│
                          │ Case Record          │
                          └──────────────────────┘
                                                 │
CD-5 ──▶ ┌─────────────┐ ──┤                     ├──▶ ┌──────────────┐ ──▶ ┌──────────────┐ ──▶ DM
          │ (5) Service and│                          │ Docket Section│     │ Docket Section│
          │ Closure activity│                         │ serves signed │     │ changes case │
          │ sequence     │                            │ document on   │     │ status to     │
          └─────────────┘   ┌──────────────────────┐  │ Parties      │     │ "Closed"     │
                          │ If electronic Stipulated Decision│ └──────────────┘     └──────────────┘
                          │ submitted by the Parties, or │      │                      │
                          │ Court-created Order or │           DM            If one or both Parties
                          │ Decision, Docket Section enters│                  file a Notice of Appeal
                          │ document into Case Record │                              │
                          └──────────────────────┘                               ▼
                                                                                   A
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## Appeals

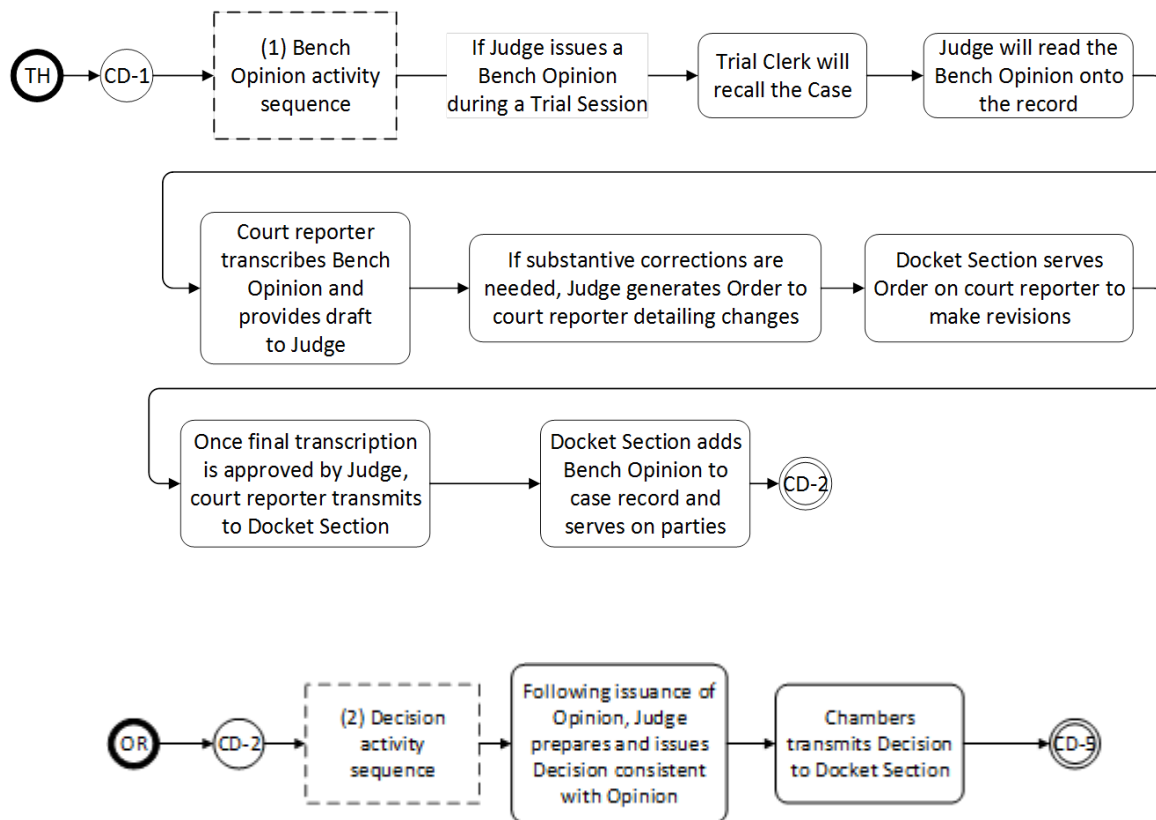The Court expects that a future EF-CMS will provide support for the Court's Appeals process, described as follows:

An Appeal will be initiated by either party filing with the Court a Notice of Appeal. The future EF-CMS must allow for parties to file a Notice of Appeal either electronically or by paper. If a paper Notice of Appeal is received by the Court, it will be scanned and uploaded, and then otherwise treated the same as an electronically-filed Notice of Appeal.

After a Notice of Appeal is filed, it will be added to the case record and the System will change the case status to "On Appeal." The Court will issue and serve a Notice of Filing of Notice of Appeal on both parties, the Department of Justice, and the Court of Appeals. The Court will also process any Appellate filing fee.

After the Notice of Appeal is processed, the Court will transmit the Tax Court case file to the Court of Appeals.

The future EF-CMS will be capable of limiting the types of documents that can be filed while the case is in "On Appeal" status. If either party files a permissible document by paper or electronically while the case is "On Appeal", that document will be processed using the Court's normal document processing procedures described in Docket Management. If either party attempts to file an impermissible document while the case is "On Appeal," that document will be returned to the filing party unfiled (if filed in paper) or stricken from the record (if filed electronically).

After the Court receives a Mandate from the Court of Appeals, it will be filed as part of the Tax Court case record. If Mandate provides that the Court's decision is affirmed in full by the Court of Appeals, the case status will be changed to "Closed" after the Mandate is filed. If the Court's decision is not affirmed in full, the Court will issue an Order assigning the case to a Judge for further action. After a subsequent Order/Decision is entered, the System will change the case status to "Closed."

# Appeals Activity Sequences
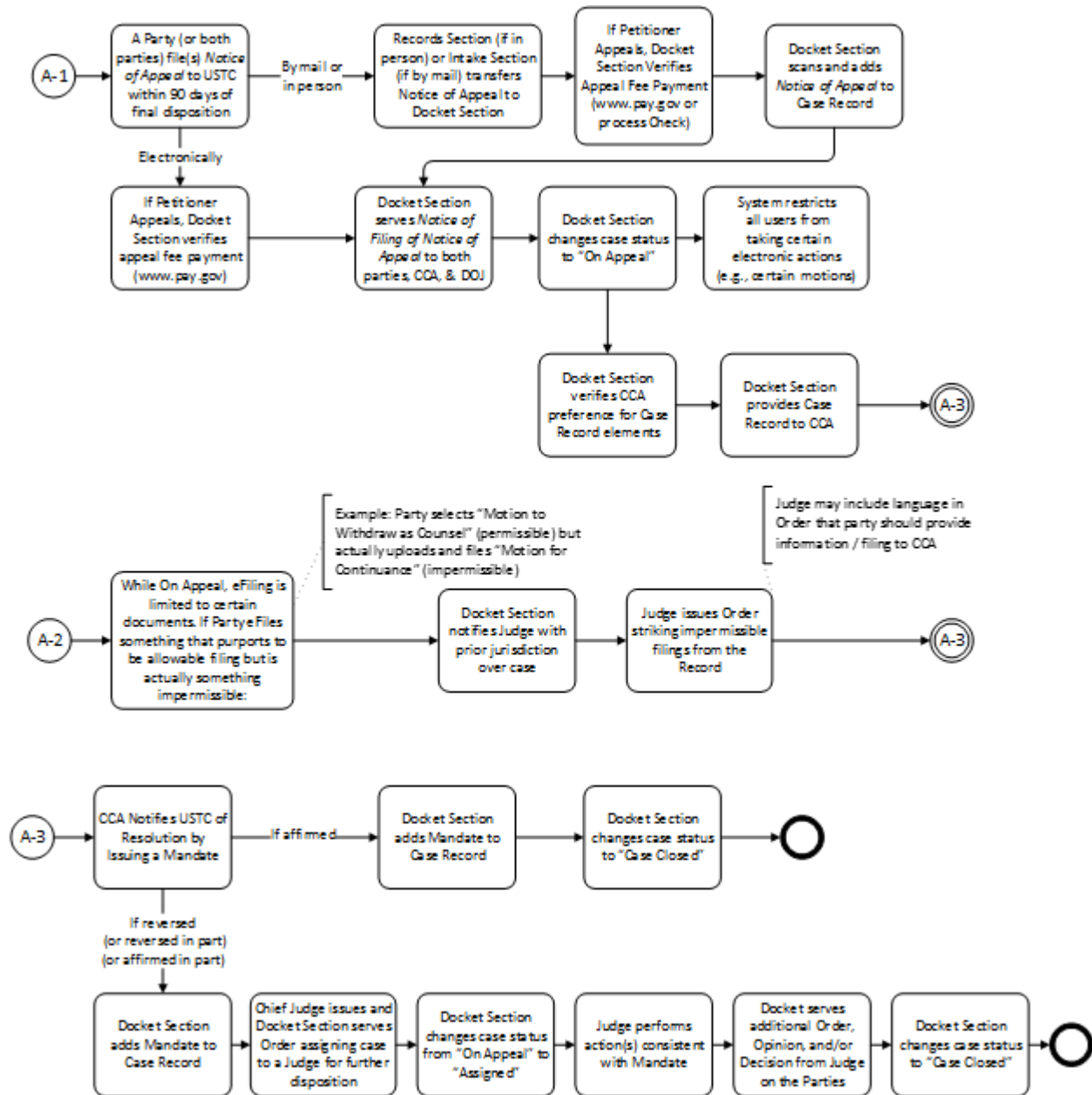


CCA = Circuit Court of Appeals
DOJ = Department of Justice