

DRAFT REQUEST FOR QUOTE #18-0018

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



June 27, 2018

Issued by Clerk of Court (clerk@ustaxcourt.gov)

**RFQ Release Date
TBD**

**RFQ Response Due Date
TBD**

Offers Expire: One Year from Submission

IMPORTANT - This is a draft RFQ issued by the United States Tax Court seeking comments and suggestions from interested GSA Schedule 70 vendors. A similarly structured formal RFQ will be issued in the near future. However, quotes will not be considered until the final RFQ is released.

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STATEMENT OF WORK

Introduction

The United States Tax Court (hereinafter “Tax Court” or “Court”) is an independent Federal court headquartered in Washington, D.C. The Court provides a national forum for the formal adjudication of disputes between taxpayers and the Internal Revenue Service (“IRS”). The vast majority of Federal tax litigation occurs in the Tax Court. Approximately 27,000 cases were initiated in the Tax Court during 2017, and at the end of the year, there were about 22,000 cases pending before the Court. The Court’s mission is to adjudicate the cases pending before it fairly, efficiently, and quickly. Appendix A further describes the Court’s structure and operations.

The Court maintains a data network that operates in a Windows environment and supports approximately 250 internal users. Appendix B describes the Court’s current network environment in more detail.

The Court currently uses a legacy case management system that is not web-based. The Court holds a license to use the software that supports that system. Under the terms of that license, the Court is precluded from disclosing any programs, concepts, designs, or source code. This may be an important operating constraint for the Contractor because it will not be able to view or access the current system in any way.

The Court intends to deploy a new web-based electronic filing and case management system (hereinafter “EF-CMS” or “System”) and transition from its current case management system at the earliest opportunity. The Court requests quotes from GSA Schedule 70 vendors to provide agile development services to develop that System.

Award will be made to the single Offeror whose proposal represents the best value to the Court. The Court intends to issue a Time-and-Materials type purchase order under an existing General Services Administration (GSA) Schedule Information Technology 70 (IT 70) contract, under SIN 132-51. The order will be for an initial period of one (1) year, and the Court will have options to extend the initial period for a total of up to two (2) additional years.

The Court will pay a not to exceed amount of up to \$2 million for services and authorized travel during the first year, and up to \$2 million for services and authorized travel during each of the two option years.

**Quotes are due by [TBD] and must be submitted electronically to
clerk@ustaxcourt.gov.**

Description of Work to be Performed

The Contractor must provide services that will include all aspects of the software development process, including initial planning, design, software development and coding, prototyping, documentation, testing, configuration, and deployment into the Court's pre-production environment. The Contractor must use free, open-source software whenever possible. The Court intends that the code developed as a result of this project will be committed to the public domain.

This software development project will follow agile development principles, using free and open-source software, 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 has designated an employee who will be empowered to serve as the Product Owner for this project. The Court could also provide an individual with prior experience to serve as the Scrum Master for this project. Additional Court representatives will also be promptly available as needed to assist in the development process, including for user testing.

The Court expects 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 intends to deploy the new System and convert operations from the current system as soon as the software for the new System has been sufficiently developed to provide the minimal functionality required to support the Court's basic operations. The Court expects that development of the software and modification to the System will continue after this deployment and conversion.

General Requirements

System Requirements - The Court's future EF-CMS will be cloud-based and will have an intuitive web-based interface that is accessible from both internal and external platforms, including desktops, laptops, tablets, and mobile devices. The System will have no single point of failure. The System will use elastic, dynamically-allocated computing resources that respond to changing demand. The System will include user authentication and authorization functionality that uses open source encryption protocols.

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. The Contractor must use plain language in application design and development whenever possible. The Contractor will not be responsible for hosting of the system or obtaining an Authority to Operate (ATO). The Contractor must post all developed code to a GitHub repository designated by the Court.

Deliverables and Performance Standards

The code and documentation to be provided by the Contractor must meet the performance standards and quality levels listed below. The Court will assess the standard and quality levels of the code and documentation using the methods set forth below.

Deliverable	Performance Standard(s)	Acceptable Quality Level	Method of Assessment
Tested Code	Code delivered under the order must have substantial test code coverage and a clean code base 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 2.0 AA (WCAG 2.0 AA) standards	0 errors reported for WCAG 2.0 AA standards using an automated scanner and 0 errors reported in manual testing	http://squizlabs.github.io/HTML_CodeSniffer/ or https://github.com/pal1y/pal1y

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

Appendix C 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 Court expects that these expected case processing workflows will change during the development process.

The set of preliminary user stories set forth below will be the starting point for the software development services to be provided under this order. These user stories are provided only for illustrative purposes, and do not comprise the scope or detail of the work that will be performed. Additional user stories to be determined will likely cover

areas including e-signatures, notes, routing, notifications, calendaring, and reporting and analytics.

The backlog of user stories will be maintained in a web-based project management application that will be provided by the Court. 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. This set of preliminary user stories has been categorized into releases, but has not been prioritized.

Case Initiation

- 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 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 so I can become 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 & 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 dockets record 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 Staff, 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 elections to

participate in a partnership case, or motions to intervene, so I can participate in an existing tax court case.

- As a court user, I need template orders and notices so I can streamline my work.
- As a court user, I need the ability to create free form orders and notices so I can properly address issues in a case.
- As Clerk of the Court, I need to have event 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 a court user, I need to attach documents to orders and notices so they can become part of the record.
- As a 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 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 other Court representatives will be available to confer with Contractor representatives by video connection on a daily basis during the development process. In addition, the Court is willing to make space available on a daily basis for up to seven (7) Contractor representatives at the Court's main building in D.C.

Order Type and Ceiling Price

This is a time and materials order and all quotes must be submitted on this basis. The Court will pay a not to exceed amount of up to \$2 million for services and authorized travel during the first year, and up to \$2 million for services and authorized travel during each of the two option years.

Period of Performance

Performance shall be for an initial period that begins with the date of order and ends one (1) year after the date of order. The Court may, by written notice issued at least 15 days prior to expiration of the initial period, extend the period of performance for an additional year. If the Court exercises that initial option, the Court may also, by written notice issued at least 15 days prior to the expiration of the initial option year, extend the period of performance for an additional year.

Delivery Instructions

The Contractor must deliver software code at least daily to the Court's GitHub repository. Document deliverables must be submitted to the Court electronically at clerk@ustaxcourt.gov.

Special Requirements

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

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, technical assistance, and interface. The Technical Lead must have a full understanding of the technical approach to be used by the development team and will be responsible for ensuring that the 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. Any Contractor request for substitutions of Key Personnel must include a detailed explanation of the circumstances necessitating the proposed substitution, and a complete résumé for the proposed substitute or addition, including skills, experience, education, training, and security level. The Court's failure to approve the 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.

Teaming Arrangements – Teaming arrangements are permitted. The successful Offeror will be the prime contractor under this order, regardless of any teaming arrangements. 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 - The Court intends that any software or documentation created as a result of the services provided under this order be committed to the public domain. That 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.

The Contractor must use free, open source technologies wherever possible, consistent with the [GSA 18F Source Code Policy](#), with licenses that meet [the Open Source Initiative's "Open Source Definition."](#) Any use of licensed software in the development process must be promptly disclosed to the Court in writing, and must be clearly listed in the documentation.

If the Contractor seeks to use software that does not have an open source license, the Contractor must obtain permission from the Court, in writing, before using that software in any way in the development process. If the use of non-open source software is approved, all license rights must be promptly assigned to the Court.

If an open source license used in the development process provides implementation guidance, the Contractor must ensure compliance with that guidance. If implementation guidance is not provided, the Contractor must attach or include the license within the work itself, such as in code comments at the beginning of a file, or code comments contained in a license file within a software repository.

Contractor Access - The Tax Court shall have and exercise full and complete control over granting, denying, withholding, and terminating access of Contractor representatives to Tax Court facilities and Tax Court IT resources. The Court may prohibit access to Tax Court facilities or IT resources by a Contractor representative if the Court deems access by that Contractor representative to be contrary to the public interest for any reason, including, but not limited to, carelessness, insubordination, incompetence, or security concerns. All Contractor representatives working on-site at Court facilities will be required to have completed and passed a limited criminal background suitability check, and may be subjected to additional FBI screening and U.S. Marshal inspection.

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.

All follow-up invoices must be marked "Duplicate of Original."

Public Use of the Name of the Tax Court - The Contractor may not publicly release information pertaining to this 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. However, 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

Due Date and Time

Submissions must be received by the Court on or before **TBD**. 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.

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 solicitation 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.

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.**

Technical Submissions

Technical submissions must consist of a **technical proposal** of no more than three (3) pages, a **staffing plan** of no more than two (2) pages plus resumes and signed letters of intent, and **links to Git repositories**. Technical submissions that do not include each of these items will not be considered for award. The inclusion of caveats, assumptions, or exceptions to the requirement of any kind, in any part of the submission, will result in the Offeror not being considered for award.

The **technical proposal** must set forth the Offeror's proposed approach to providing the services required, including the base software and programming language the Offeror proposes to use. The technical proposal should also make clear that the Offeror understands the details of the project requirements. The technical proposal should 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. Resumes must include a brief description of the experience and capability for each individual, but cannot exceed one (1) page in length. Offerors proposing Key Personnel who are not currently employed by the Offeror or a teaming partner must include a signed letter of intent. The staffing plan must set forth the extent to which the proposed team for this project was involved in the development of the source code in the Git repositories described in the next paragraph.

The **links to Git repositories** (either credentialed or public) must include at least two (2) sets of source code developed by the Offeror and accepted by clients for projects that are similar in size, scope, and complexity to the project contemplated here. The source code must have been delivered by either the Offeror itself, or a teaming partner that is proposed in response to this solicitation, or an individual that is being proposed as Key Personnel for this project. The source code references submitted must have been for projects that were completed within the past three (3) calendar years, with staffing profiles of approximately five (5) to nine (9) Full Time Equivalent (FTE) personnel. The projects must have either had periods of performance lasting no more than twelve (12) calendar months, or have been parts of longer projects for which working software was delivered to the client within twelve (12) calendar months of award.

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 consists of pricing templates to be completed by the Offeror, one for the base period, and one each for the two (2) option years. The figures 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, 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 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 that it expects to use. The Court expects that the labor categories and staffing levels set forth 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 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.

Interviews

The Offerors with the most highly rated written submissions will 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 schedule the dates and times of interviews after the solicitation closing date.

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 quote. Both of the Offeror's proposed Key Personnel must participate in the interview.

The Introductions phase of each interview will take approximately 5 minutes, and will be used solely for providing Offeror and Court team members' names and roles.

During the Open Technical Session of each interview, the Offeror 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 slides, graphs, charts, or any other written presentation materials, including handouts. This part of the interview will not exceed 45 minutes. There will be no follow-up session for further questions after this part of the interview.

During the Closing Remarks portion of the interview, the Offeror may take approximately 5 minutes to 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 be not technically acceptable will not be evaluated further.

Quotes must be realistic in both technical approach, staffing approach, and total price. Quotes that indicate a lack of understanding of the project requirements will 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 hourly labor rates are unrealistically high or low.

The Court will evaluate technically acceptable quotes on a competitive best value basis using a trade-off between technical and price factors. Technically acceptable submissions will be evaluated based on three (3) technical evaluation factors. These factors are (1) technical approach, (2) staffing approach, and (3) similar experience. Each of these three technical evaluation factors is equally important.

The technical 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 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 of the other 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 other 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, (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 realistic approaches to overcome those potential obstacles.

Staffing Approach

In evaluating an Offeror's staffing approach, the Court will consider (a) the level of 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 level of effort for 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 provided software development services for projects that are similar in size, scope, and complexity to the project described in this solicitation, and the quality of those services. In considering the extent and quality of an Offeror's similar experience, the Court may consider information from any source.

Price

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

Appendix A

Description of the Tax Court

The Tax Court is an independent Federal court with headquarters in Washington, D.C. The United States 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 majority of all substantive 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 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 currently has about 22,000 open cases. About 27,000 cases were filed with the Court during FY 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 that 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 case filings to be made electronically. The Court also allows for public walk-in and electronic access to most case records.

The Bar of the Tax Court includes all attorneys and non-attorneys who are admitted to practice before the Court. There are currently approximately 25,000 registered Court practitioners, representing both petitioners and the IRS.

The following Court units 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 filing 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 administering the biannual non-attorney examination, assisting with the administration of the Court’s Bar, and verifying that practitioners appearing on behalf of a practitioner are admitted to practice and in good standing before the Court.

Appendix B

Tax Court Network Environment

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's future EF-CMS will have three virtualized environments:

- A Development Environment that will support software configuration, custom-development, data migration, and test case/data creation.
- An Internet-connected Staging Environment.
- An Internet-connected Production Environment (with a standby COOP/DR instance located in a geographically distant location).

It will be the responsibility of an EF-CMS Contractor to provide and maintain its own development environment. The Court will provide the internet-connected staging and production environments. Offerors must state in their quote whether additional hardware, software or ancillary equipment is required for the development, staging, or production environments, and provide details including associated estimated costs.

The Court monitors and manages application performance using Cisco AppDynamics. The Court is in the process of moving to a hierarchical file storage solution based on Commvault. The Court expects that the hardware and software comprising the EF-CMS will either be located on premise, or on a FedRAMP-certified cloud storage solution controlled by the Court, or some hybrid thereof.

Internal Tax Court users access the network using Court-issued devices including desktops (currently Windows 10), laptops (currently Windows 10), tablets, and/or smartphones. For remote access, internal users use a VPN on Court-issued devices, and the Court plans to introduce a Virtual Desktop Interface (VDI) for remote access, including for Bring Your Own Devices (BYOD).

Outside the Washington, DC headquarters location, the Court leases field courtroom space in 37 cities throughout the nation. These sites use a combination of T1 and 4G connections to the Washington, D.C. headquarters location, meaning that these sites can

be bandwidth-constrained, and Cisco's Wide Area Application Services to enhance the remote site connections.

The Court has a Nutanix hyper-converged environment. The Nutanix hardware platform has redundant power supplies, memory, and can withstand multiple hard disk failures. All nodes within the system work together as a cluster. All Nutanix servers utilize Windows Server 2012 R2.

The Court's current network system is configured in a single instance Microsoft SQL Server Cluster, with SQL and Windows failover clustering (SQL Failover Cluster Interfaces and Windows Server Failover Clustering). The Court has a disaster recovery offsite location, with Nutanix replication and AlwaysOn Availability Groups, which replicates the primary database to a secondary database at the disaster recovery site.

Tables 1 and 2 below provide information on the Court's current SQL Server and VM Server environment (servers, cores, memory, and disk storage).

Table 1 - SQL Production Server Specifications

# Cores	Memory	Comments	Disk
4	64GB	SQL 2016	C: 256GB D: 256GB E:Databases1 – 3TB F:Databases2 – 3TB G:Databases3 – 3TB H:TempDB1 – 50GB I:TempDB2 – 50GB J:UserDBLogs – 100GB K:TempDB Logs – 50GB Q:Quorum – 2GB X:CD
4	64GB	SQL 2016	
NA	NA	Microsoft SQL Failover Cluster (FCI)	
NA	NA	Microsoft Failover Cluster (not SQL). Needed for SQL Clustering	
NA	NA	Part of Microsoft Failover Cluster (not SQL). Needed for SQL Clustering	
4	64GB	SQL 2016	C: 256GB D: 256GB E:Databases1 – 3TB F:Databases2 – 3TB G:Databases3 – 3TB H:TempDB1 – 50GB I: TempDB2 – 50GB J:UserDBLogs – 100GB K:TempDB Logs – 50GB Q:Quorum – 2GB X:CD

Table 2 - VM Server Specifications

# Cores	Memory	Comments	Disk
6	64GB		C:OS - 256G D:SWAP & WORK – 256GB E:DATA – 200GB X:CD
4	6		C: 160GB
4	6		C: 160GB
4	6		C: 160GB
4	6		C: 160GB
4	6		C: 160GB
12	144	Physical machine inside the DMZ that hosts the two Hyper-V Web servers	C: 1TB
4	16	Hyper-V	C:OS – 200GB D:SWAP & WORK – 200GB E:DATA – 300GB X:CD
4	16	Hyper-V	C:OS – 200GB D:SWAP & WORK – 200GB E:DATA – 300GB X:CD

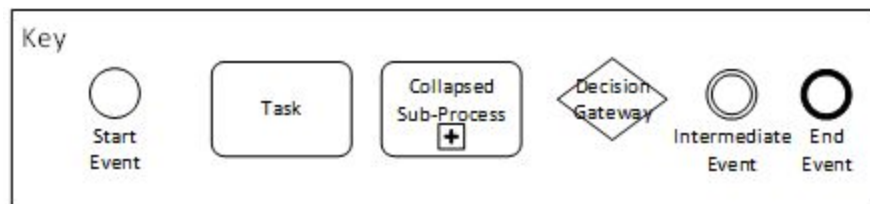
Appendix C

This Appendix C outlines each of the case processing workflows that the Court expects will be supported by a future EF-CMS, through a narrative description of each process, followed by figures depicting the current workflows of the Court. The workflows depict the Court's internal processes and not those of its current case management system.

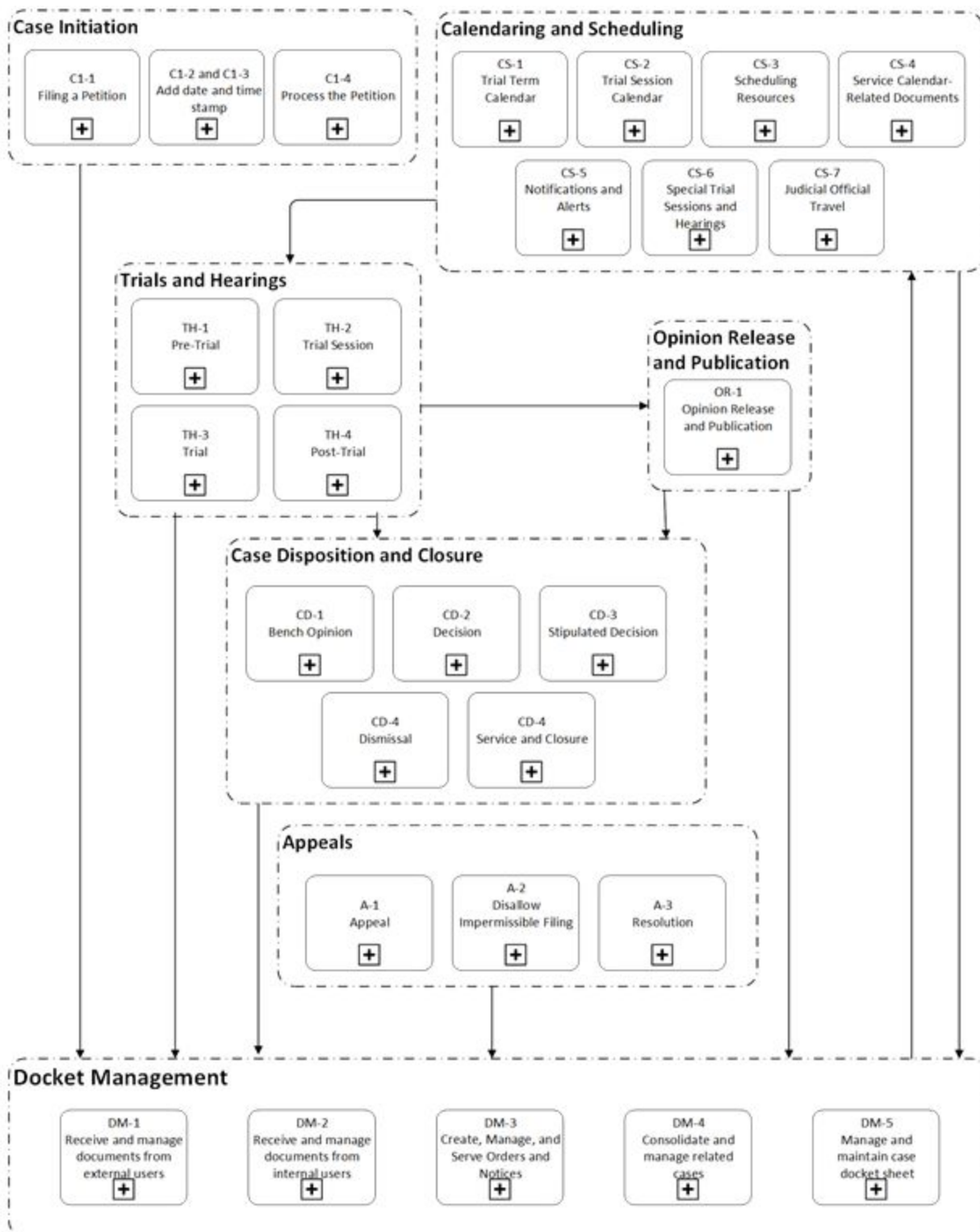
The following abbreviations are used throughout the figures:

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. However, 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 Court expects a future EF-CMS will allow for the processing of these 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.

Initial Processing: All paper and electronic Petitions will 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 Court's document/case management 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.

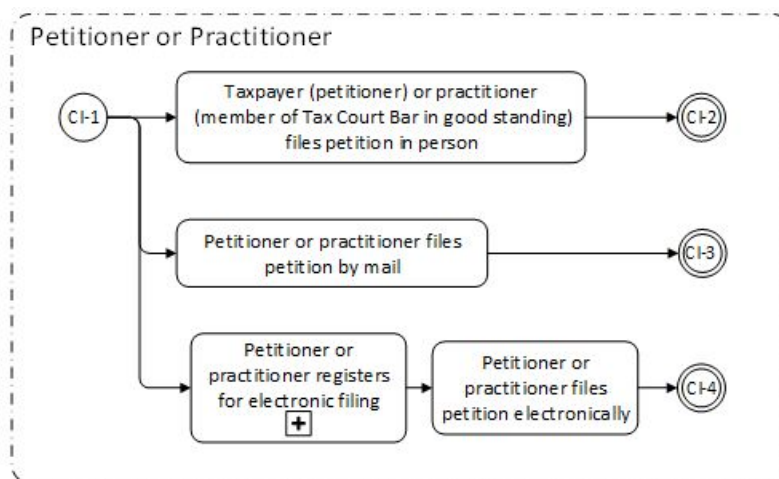
The Court's Petition review process will include payment of the Court's filing fee. Filers will be able to pay the filing fee electronically through pay.gov. The System will allow for filing fees paid through pay.gov to be associated with the appropriate case. In addition, the System will allow for payment 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. 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.

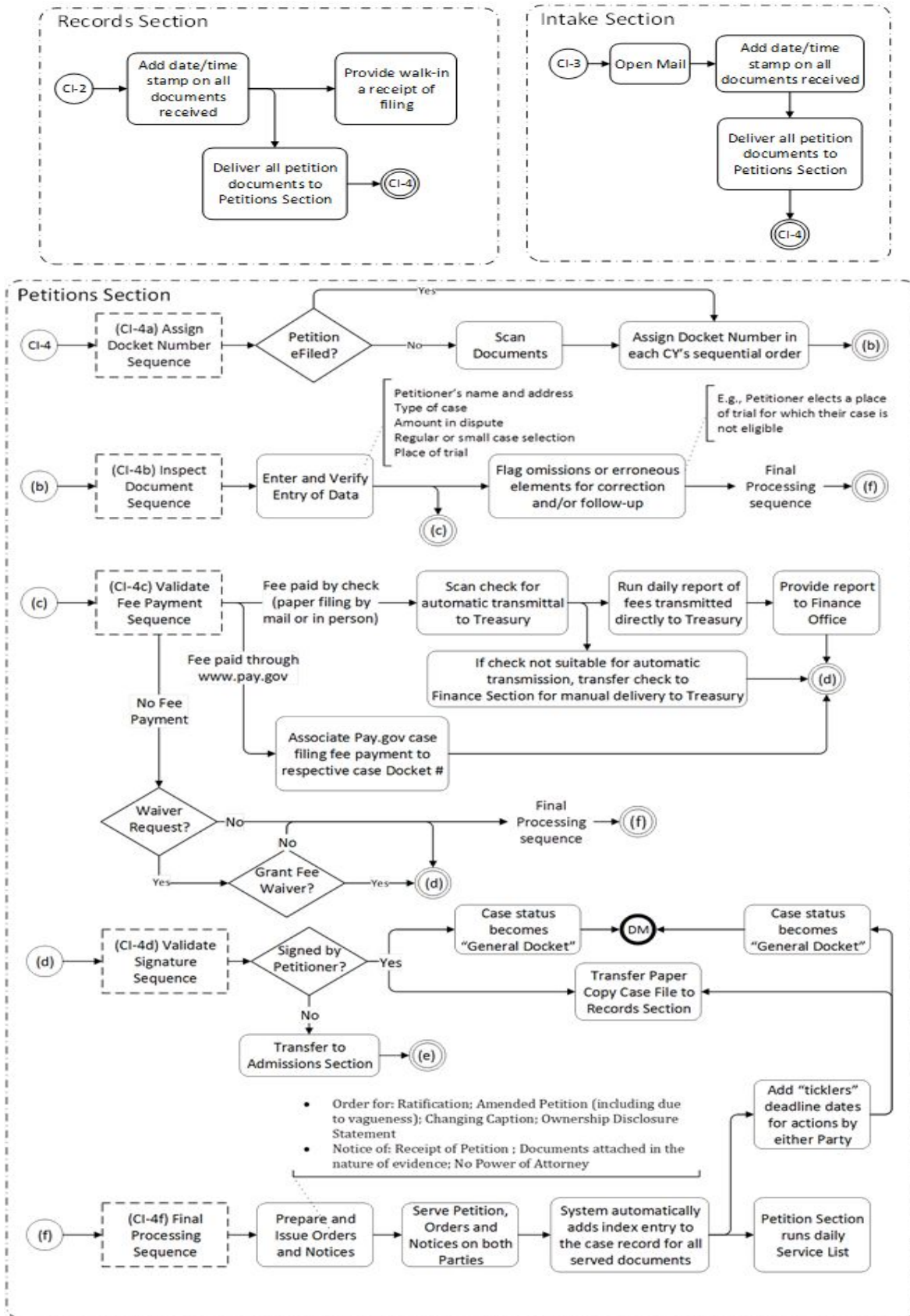
Petitions will also be reviewed for signature. If the Petition is signed by anyone other than the Petitioner, a check will be made as to whether the signer is admitted to practice before the Court. If the signer is an admitted practitioner, the practitioner's identity will be entered into the case by 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.

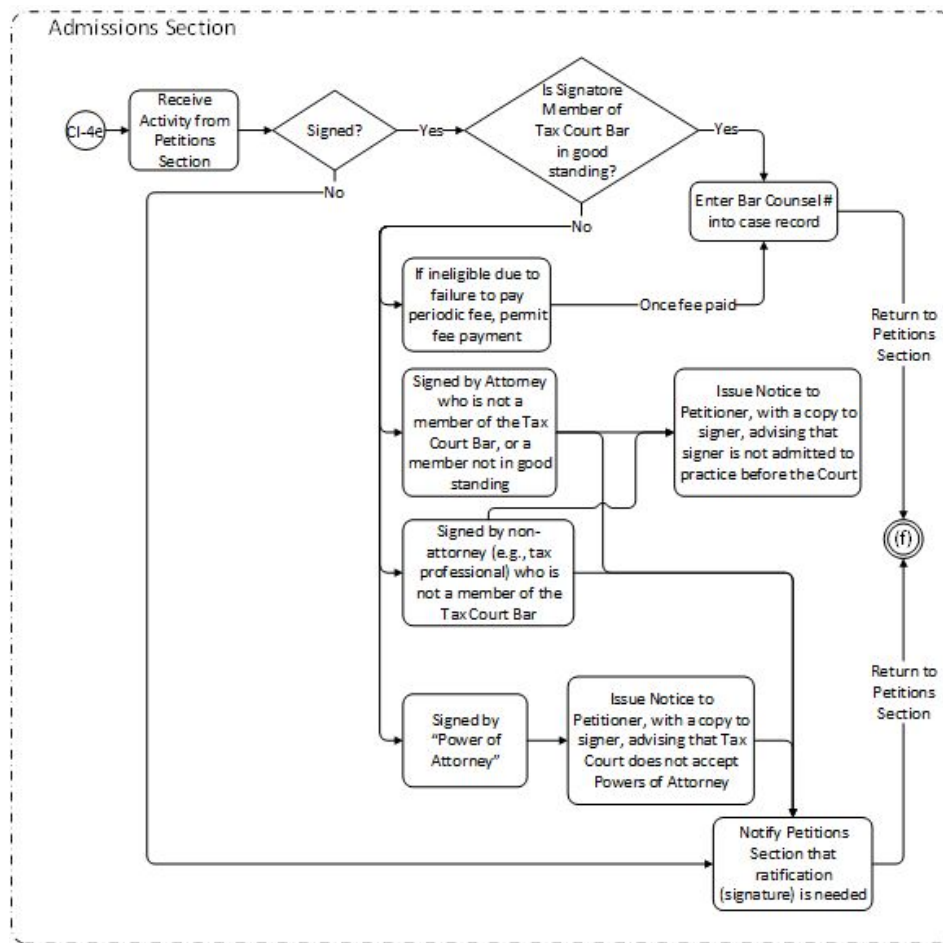
Final Processing: Any additional Orders or Notices needed will then be electronically prepared within the System. A copy of the Petition and any related Orders or Notices that have been prepared during the processing of the Petition will then be served on both parties through System-prompted authorized 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







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 Docket. The Court expects that a future EF-CMS will provide support for the Court's docket management processes, described as follows:

Receiving Documents from External Users: The future EF-CMS 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 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 case 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 a copy will be served on the parties through System-prompted authorized user actions.

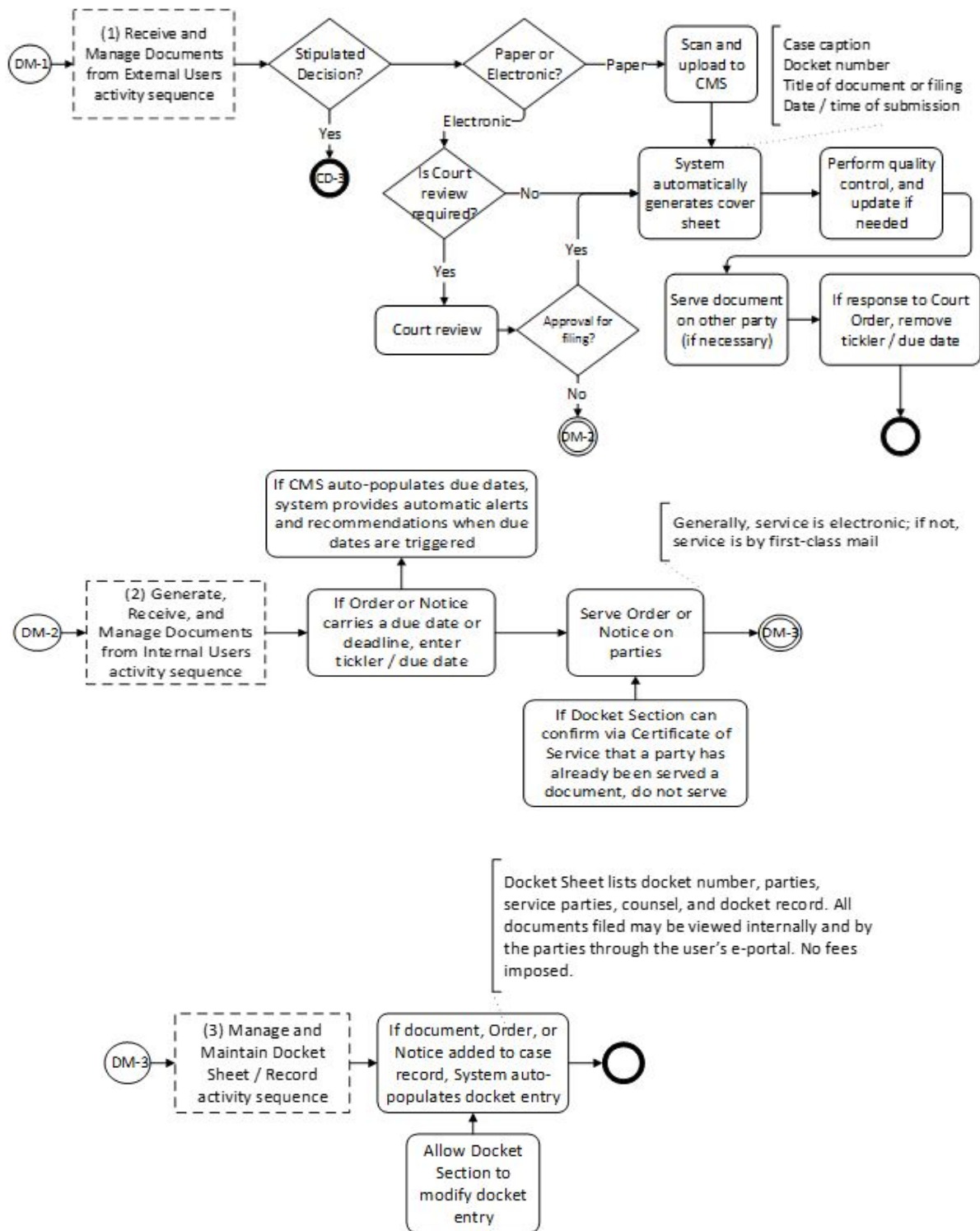
Service on Parties/Counsel: All Tax Court practitioners must register for electronic service. Pro se litigants may, but are not required to, register for electronic service. All documents filed with the Court must be served on the parties. If an internal Court user confirms from a Certificate of Service 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



Calendaring & Scheduling

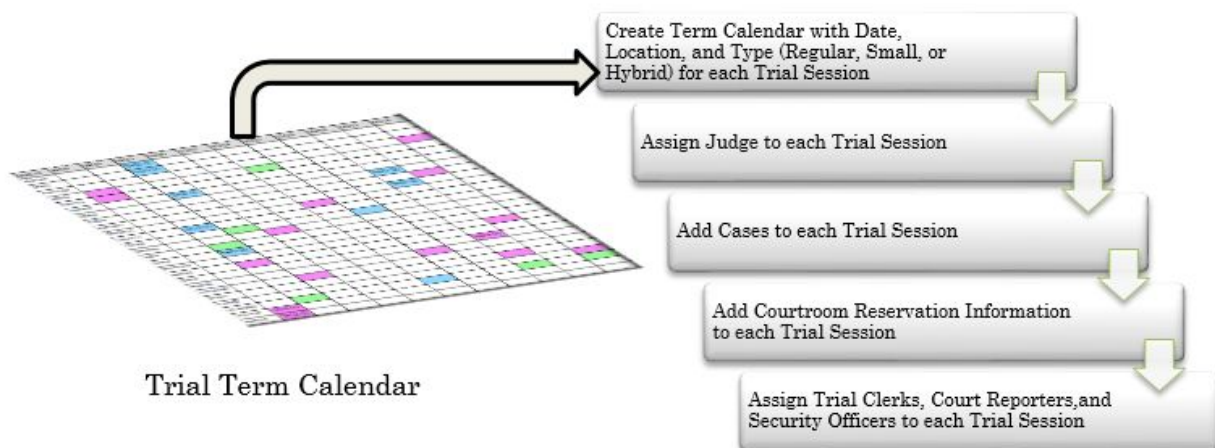
There are several unique aspects to the Court’s trial calendaring process.

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.



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 notices and orders 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:

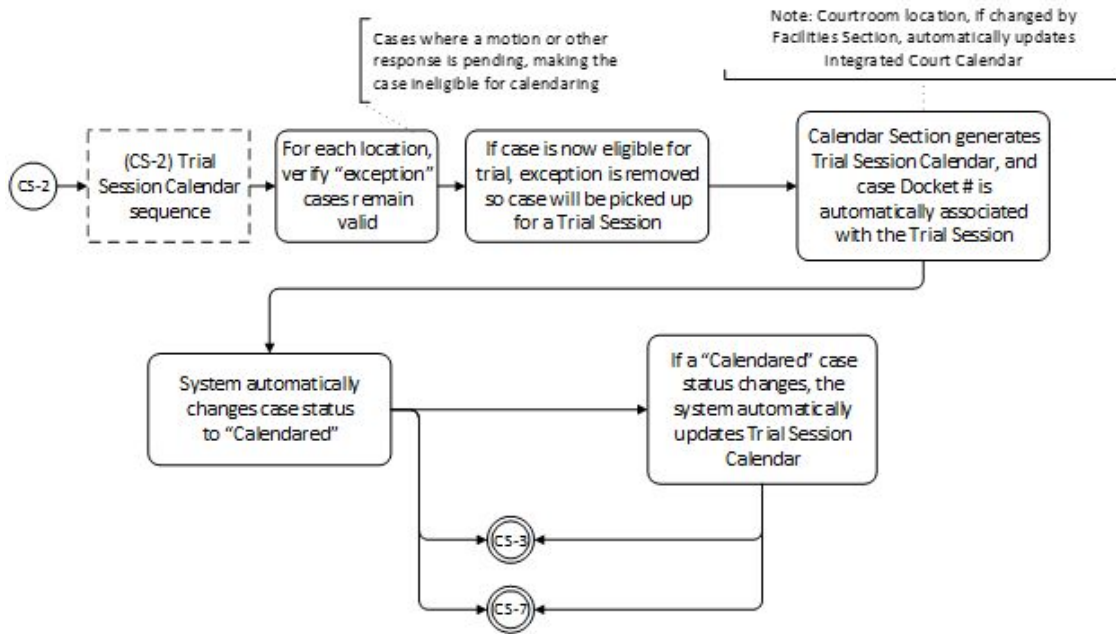
- Reserving courtrooms and chambers in Court-leased spaces in buildings managed by the General Services Administration (GSA).
- Reserving temporary spaces borrowed by the Court from a Federal, State, or local agency.
- Providing contact and other information about courtroom space to internal users.
- Scheduling Trial Clerks, court security, and court reporters.

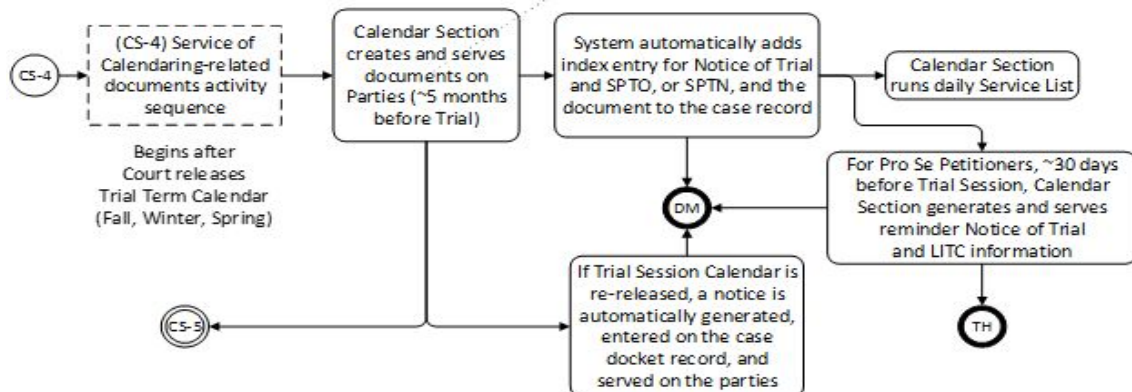
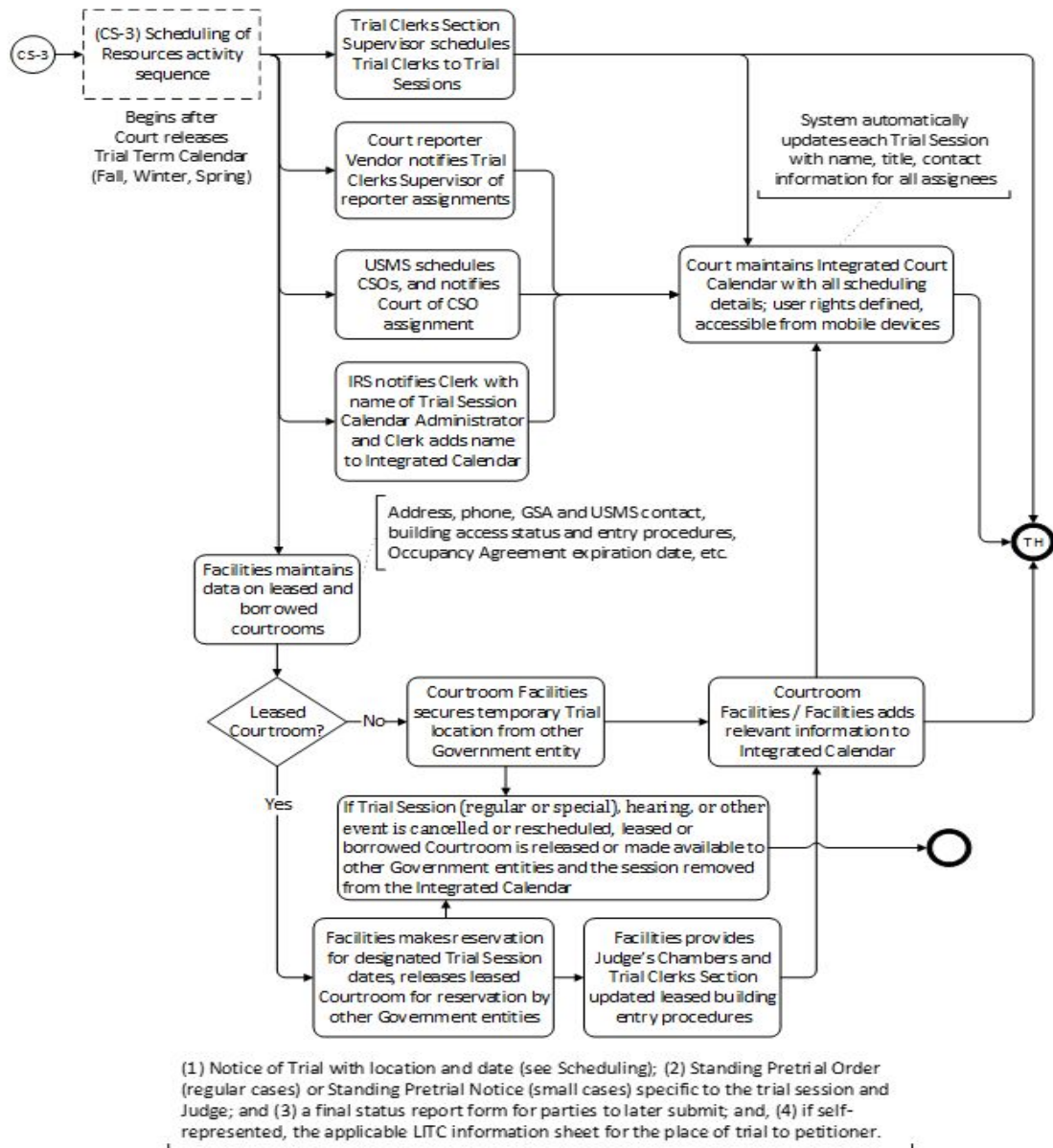
Notifications/Alerts: The Court expects that a future EF-CMS will allow for notifications and calendar alerts, including alerts that will be sent to Judges assigned to a trial session about cases

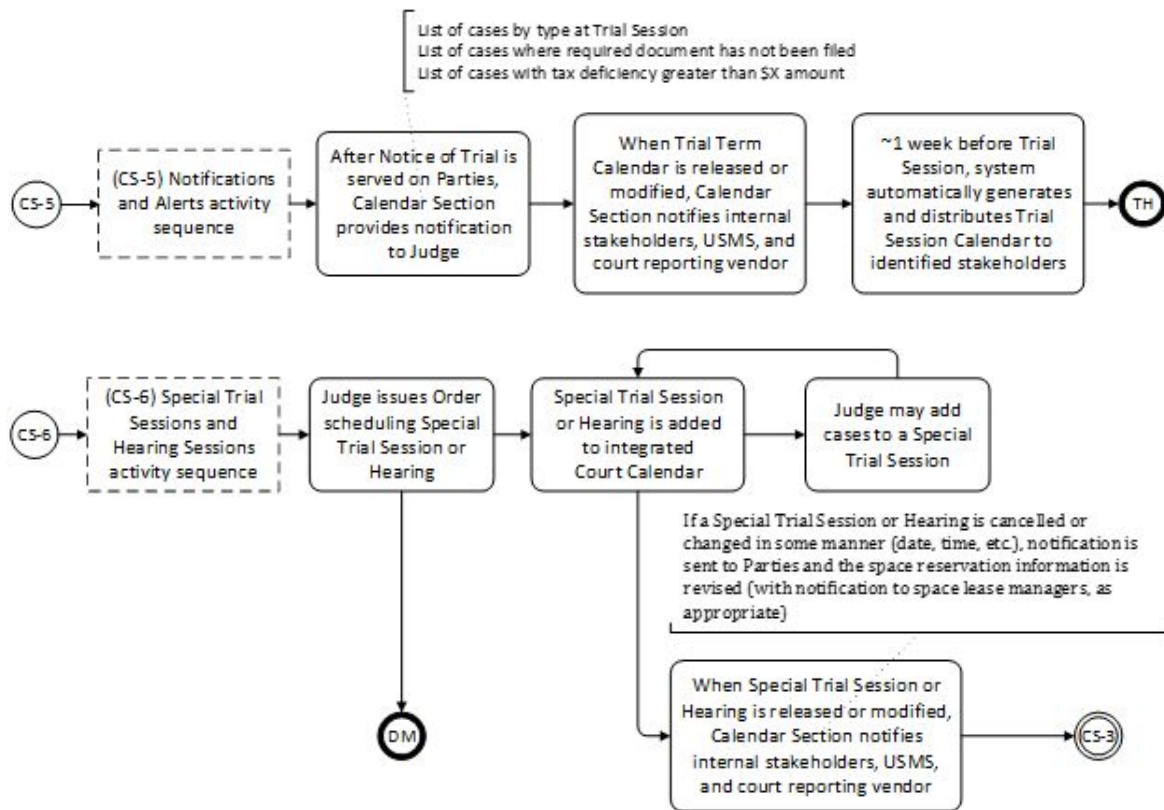
Special Trial Sessions and Hearing Sessions: The Court conducts special trial sessions when the projected length of the trial of a case exceeds the time available during a normal week-long trial session. The Court expects that it will schedule hearings and special trial sessions in trial cities in the same manner as trial sessions. Therefore, all of the processes described above will be applicable to hearings and special trial sessions.

Calendaring and Scheduling Activity Sequences









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 be sent any documents filed or submitted in that case. 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) all case records for cases on a particular trial session to be batch downloaded.

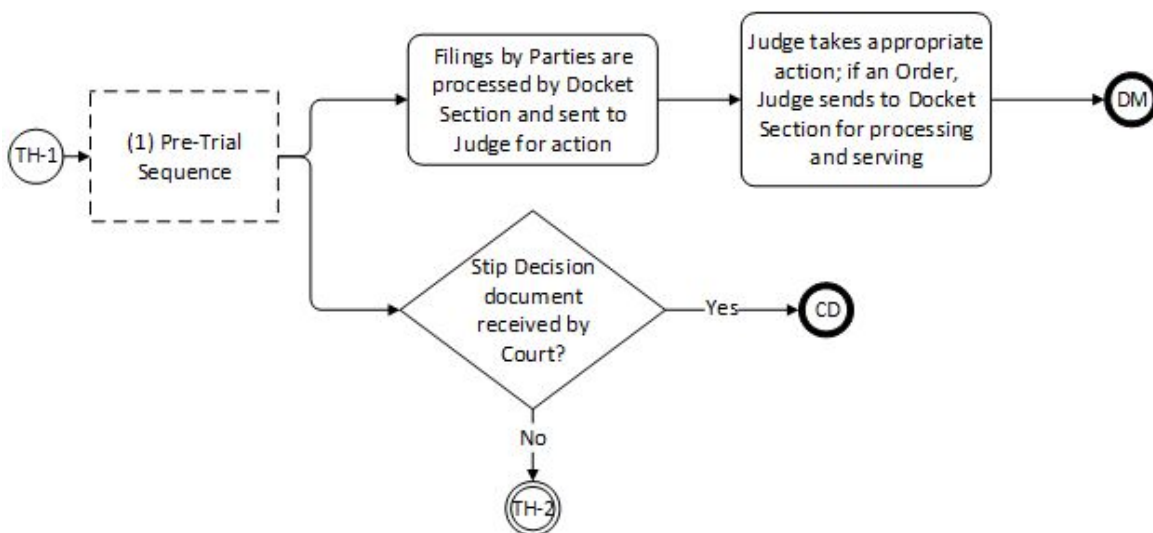
The Court also expects that a future EF-CMS will allow for the creation of internal electronic work environments that include (1) the ability to annotate case records, and make and save notes or other files that are associated with a particular case, and (2) the sharing of files and notes between internal 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.

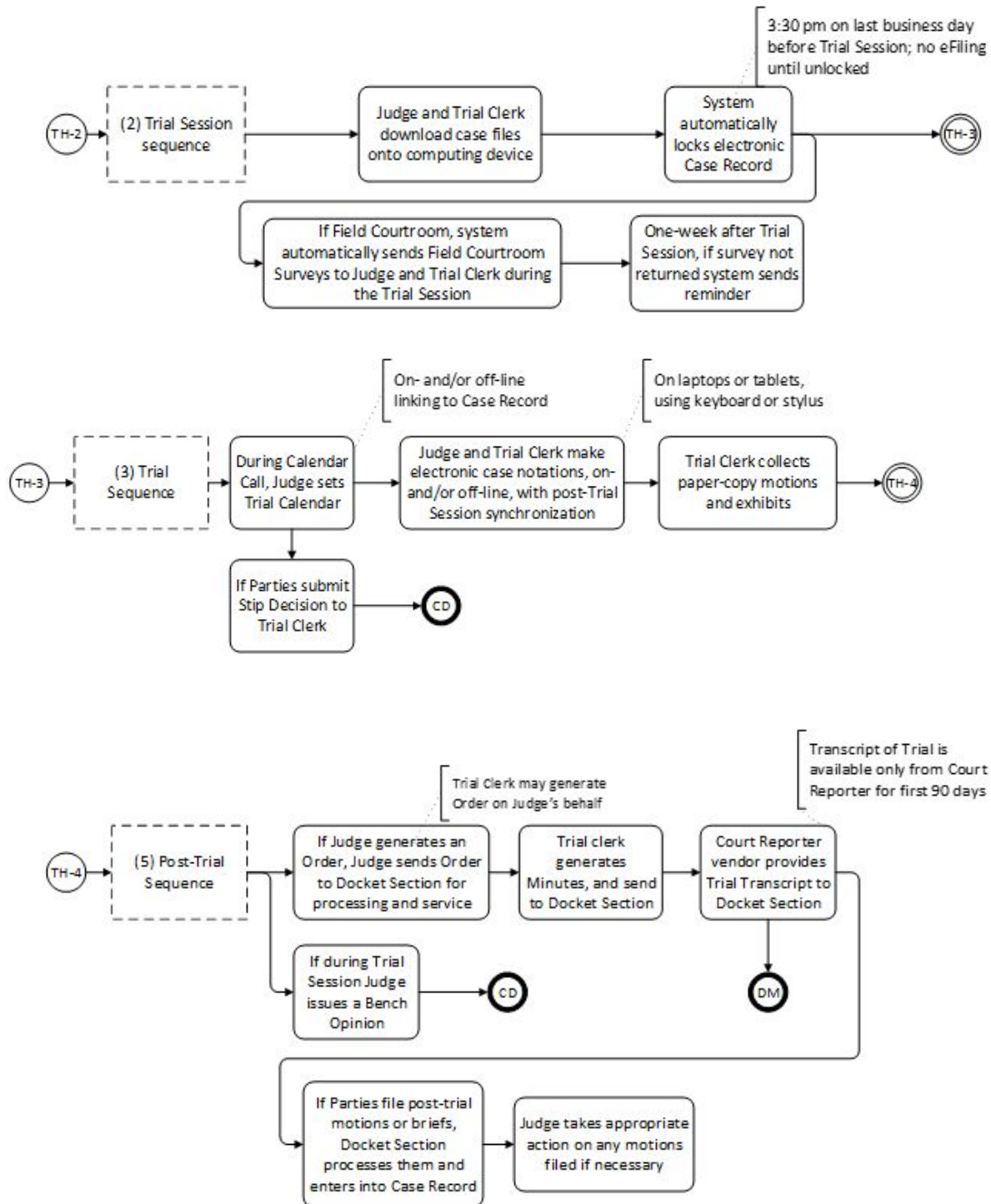
On the first morning of each trial session, the trial clerk will call each open case that has not been settled. This process is known as a “Calendar Call”. The electronic work environment should allow the Judge to make notes and update the current status of each case. After the Judge has gone through 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.

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 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 and Hearings Activity Sequences

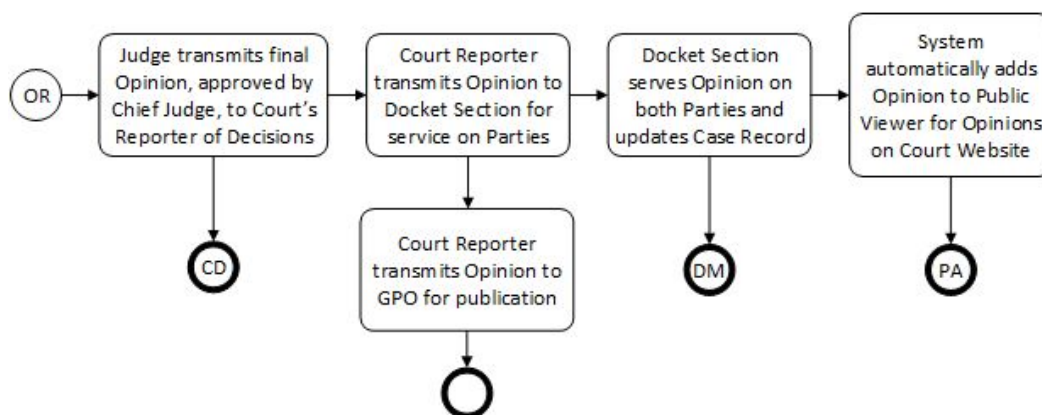




Opinion Release & Publication

The Court expects that a future EF-CMS will support the Court staff opinion release and publication process. That staff 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 and 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:

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 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. 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."

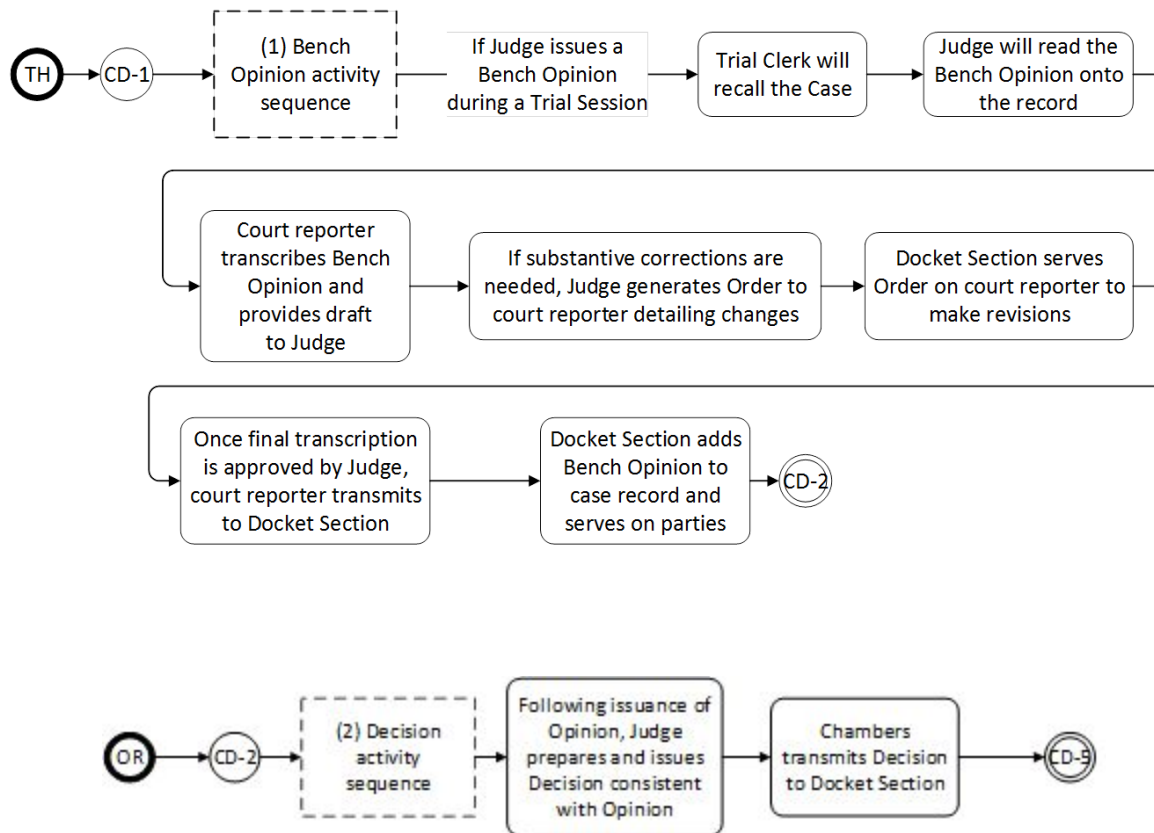
Decision following Opinion: After a Judge issues an Opinion in a case, that Judge will also issue a Decision. That Decision will be entered into the case record and served on the

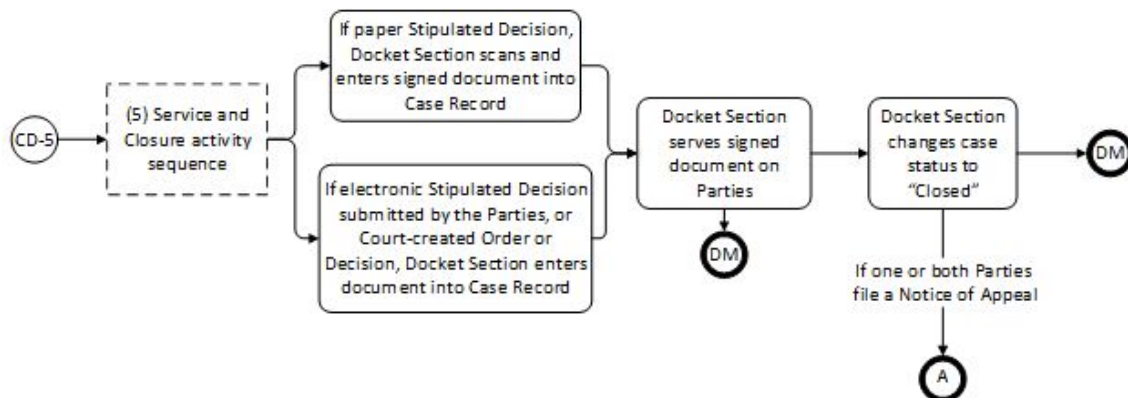
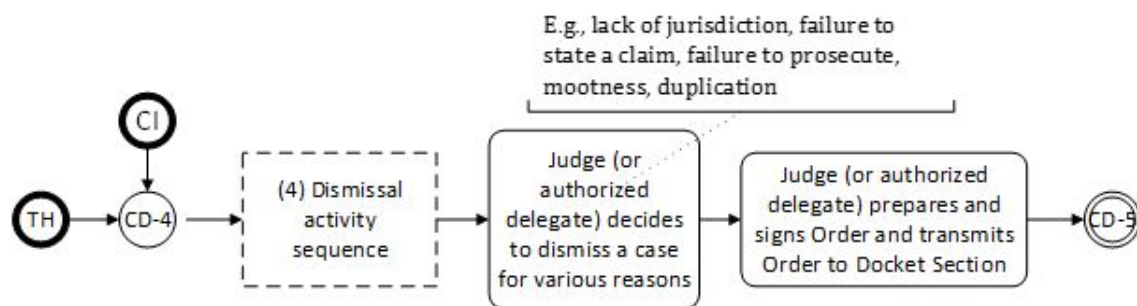
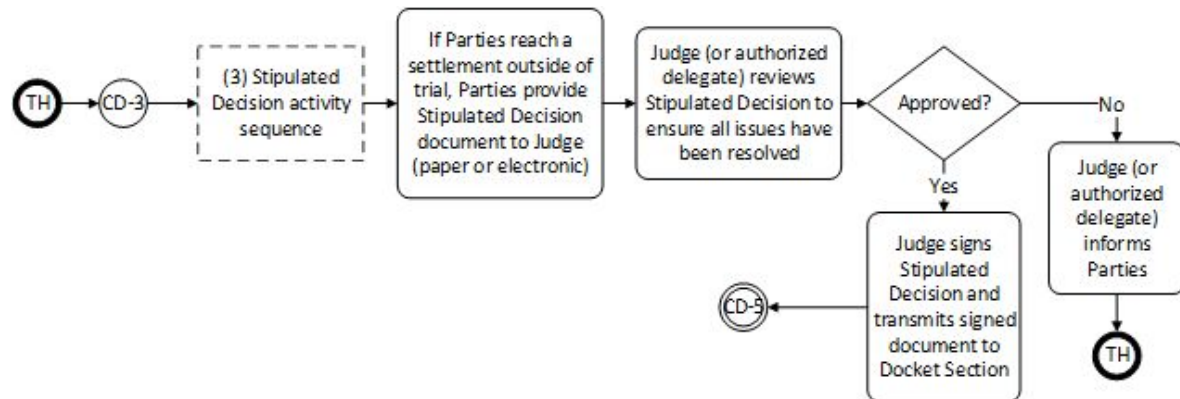
parties. After the Decision has been entered, the System will change the case status to “Closed.”

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.”

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/entered on the case record, and served on the parties. After the Order has been entered/entered, the System will change the case status to “Closed.”

Case Disposition and Closure Activity Sequences





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.

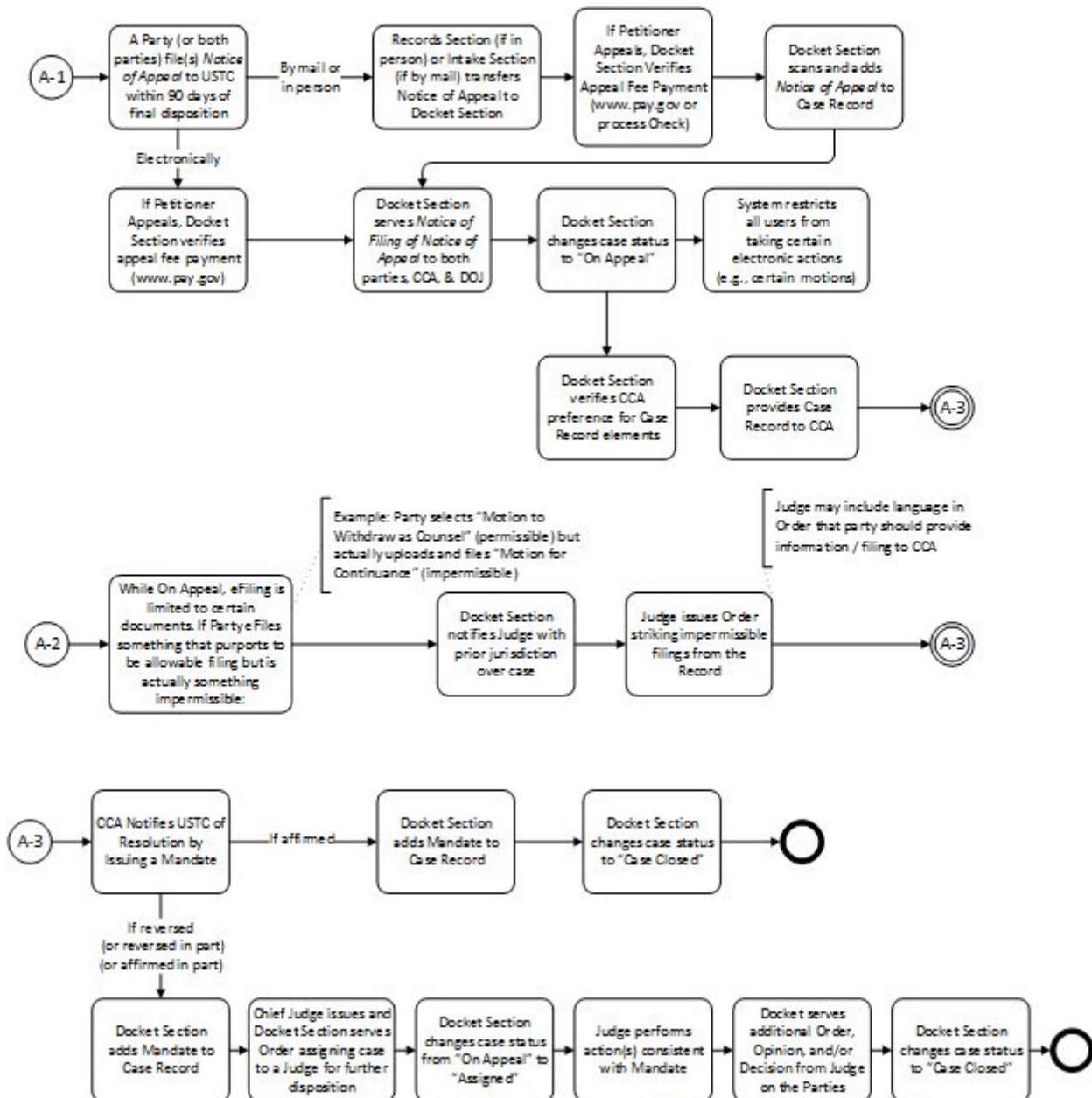
After a Notice of Appeal is filed, it will be added to the case record and the System will change the case status to "On Appeal." The Court will issue and serve a Notice of Filing of Notice of Appeal on both parties, the Department of Justice, and the Court of Appeals. The Court will also process any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