

# Questions and Answers from Industry Day at The US Tax Court for the RFQ *Supporting the USTC Digital Environment*

(Date: 2/26/2025, Sol #: USTC-OIS20250001)

10:05 – Opening Introduction

10:06 – Agenda Overview

10:08 – Introduction to the Court by the Clerk of the Court

10:10 – Address by Judge Buch, Chair of the IT Committee

10:14 – Intro to OIS, the Office of Information Services, by Michael McVicker, the CIO

10:25 – Q&A for Intro to OIS

Q. Will the awarded contractor take over all ongoing projects or will the incumbent stay on to wrap any work?

R. All projects will be taken over by the contractor awarded this contract following an overlap period of 3-4 months to ensure a smooth transition.

Q. Given the current state of the federal government, what are the chances that some of the off-site/remote staff get moved to being on-site?

R. Because we're an Article 1 court separate from the Executive Branch and the AO (Administrative Office of US Courts), the Court makes its own remote/telework work policy through its IT Committee. Our current telework policy for the Court's staff is that they generally have to be in the office 4 days per month. And because of the travelling nature of the Court, we have people on the road for remote trial sessions, but staff augmentees under this contract won't be travelling to the Court's remote sites.

Q. Are the Court's remote sites static or do they change?

R. These are unmanned sites that we use to different degrees – some are used 5-6 times per year and others may be used once every 2 years. There's also no technology infrastructure in these sites, so IT infrastructure like printer and cellular Wi-Fi kit are shipped there before they host remote trial sessions. But the sites don't change and can be considered static.

Q. Do the remote courtrooms have technology?

R. We tend to bring in the technology for those remote trial sessions. The reason being that it's hard to justify the cost of procuring and supporting IT infrastructure for spaces that are used infrequently as many of our remote sites. Our most used spaces have wired internet but that's it. We're exploring putting in more technology into these most used spaces and are exploring doing that through GSA. The contractor will not be required to support these types of projects (implementing IT infrastructure at remote spaces) but will be remotely supporting the technology once it has been rolled out.

Q. Are on-site requirements for staff augmentee positions same as what they will be for Court Staff?

R. No, these vary by CLIN/LCAT (Labor Category). The Help desk CLINS have the requirement to be on-site daily, the software development CLINs are almost entirely fully remote with the exception of some key personnel that must have the ability to be on-site “as required”, but may otherwise telework. The infrastructure CLINs also have the “as required” on-site requirement, and this would occasionally include work to upgrade hardware (example of Meraki used) over a weekend.

Q. Is the existing team on the DAWSON project 100% remote?

R. Yes, and we don’t see this changing.

10:30 – OIS Enterprise Apps and DAWSON segment by Michael Marcotte

10:55 – Q&A for Enterprise Apps and DAWSON segment

Q. Has the Court considered using Login.gov for the creation of petitioner accounts?

R. Not in a long time and we’re not currently looking at it. We don’t recall how the decision was made to use Cognito as the main driver for user accounts as that decision was made a long time ago and under a tight timeline where the previous system was sunseting. We probably chose Cognito because it was the easiest/quickest way to do it securely at the time. We don’t use Cognito’s UI anymore. We use the React app to authenticate the user. We made this change recently so that we’re more ready to use Single Sign-On.

Q. What percent of testing is currently automated?

R. There are heaps of automated tasks like Jest unit tests or Cypress integration tests and these are end-to-end tests. Whenever a new story is built, it is expected that we will have automated tests for it and that’s why we have many automated tests in Cypress. Early on, prior to 2021, many of those integration tests were written in Node or JavaScript and those would mock the user experiences. These have been imported into Cypress. We’re at close to 100% code coverage and 90% code coverage is what we set as the minimum requirement in the current contractual agreement.

10:58 – Web Apps and Automations components within the Strategic IT Initiatives Segment by Michael Marcotte and Jenna Hansen

11:20 – Walking tour of the Center Courtroom, Network Operations Center (NOC), a typical IT closet and the OIS office space including where the help desk personnel sit.

Noon – One hour break for lunch

13:01 – Infrastructure & Operations by Truong Vo

13:10 – IT Infrastructure Services component within the Strategic IT Initiatives Segment by Truong Vo

13:23 – Q&A

Q. What mobile devices do you support?

R. The Court issues Apple devices and supports Apple/iOS devices. We also support Bring Your Own Device (BYOD) that includes Android phones.

Q. Do you have any direct connections with the IRS?

R. No, no infrastructure made for directly connecting to IRS. Only the DAWSON environment, hosted in AWS, is provided for the IRS to use but that's not a part of this segment, only a part of the DAWSON segment.

Q. How's your Latency Issues with Zscaler? Authentication? Protocols?

R. We observed some latency issues on some connections, but largely due to the brokers contributing to the secure access in Zscaler. By default, if you're not using Zscaler, your connection is much faster. However, Zscaler is a hub bringing security to users and this is understood and the minimal latency experienced is accepted by end-users. The big issue we've had is trying to use Microsoft Universal Print and scanning with Zscaler, and we had to do some bypassing on some reverse proxy gateways to make that work.

13:26 – Helpdesk Support segment by Ishia Semper

13:36 – Cybersecurity Services Segment by Truong Vo and Michael McVicker

13:52 – Q&A

Q. What is your interaction level with DOJ. How often do you communicate? Do you route everything through their Zscaler cloud? How does it tie back to your people?

R. We route our Zscaler through theirs. They do all the monitoring. If CrowdStrike detects something, they have the authority from us to isolate it and then they come back to us to determine what further action to take. Then we work together to determine whether the threat event was real or not real and what additional action to take. We work together so this isn't an autonomous process at present, but we've also only just started this collaboration. As confidence builds or fails, we'll go one way or the other.

13:54 – Conclusion of slideshow and opening of General Questions

Q. What is the duration of Trial Sessions?

R. Deborah Kaio, Director of Case Services: We travel to 74 cities across the nation. Trial Sessions are scheduled weekly. Number of days depend on the complexity of cases and the number of cases on the Trial. We typically go Monday through Friday depending on the city. On average they take 1-3 days (Mondays - Wednesdays), but they have 5 days at their

disposal. Sometimes the Trial Sessions last multiple weeks or even months. We have regular Trial Sessions and Special Trial Sessions. We recently had a bifurcated Trial Session for a single case in LA and in DC that took over 4 months, but that is a rarity.

Michael McVicker: There are 40 judges and they all operate a little differently. For example, some judges are more reliant on paper and almost print every document that comes their way, whereas others never use their printer and do everything digitally. When we talk about printers and scanners, we have some giant scanners and printers. Case Services handles all the cases before they get assigned to a Chamber, and so Docket Section handles anything. They will even accept a petition submitted to them that's written on a napkin. They would mature the petition, make the IRS aware of it, assign it to a chamber and then decide where we go based on the number of cases ready for Trial. Often the cases get settled before we even get to a Trial Session. Sometimes Judges show up and there are 20 cases, and it could go for the whole week.

If they have to have a remote witness, we'll have a remote session. Everyone is told not to come into Court, and parties will be on a Zoom call for that day. In terms of this RFQ and the work related to Field Courtrooms, this Courtroom (the North Courtroom) is supposed to be our prototype testing courtroom (we showed you a rolling cart in the NOC that has a Network stack that has a switch and other tech). That's what Judges and trial clerks test tech in the North Courtroom to "kick the tires" and if they like the performance and UX, we replicate that tech in our most-used field courtrooms. We're working with GSA to install the equipment, so this RFQ's role will be to support and troubleshoot that tech once it's implemented and would not involve traveling to the Field Courtrooms.

Q. Will the slide deck be available on Github?

R. Yes, it will be available later today. And we'll post the questions and answers on Github as well once they're ready.

Q. How is the Court able to accept a petition on a napkin?

R. 75% of litigants that come to the Court are Pro Se (When someone represents themselves in a legal case without hiring a lawyer), so we get a range of cases. Often the IRS will send a taxpayer a notice of deficiency, and we can look at that as a ticket to Tax Court. Sometimes we get notices of deficiencies with the words "I don't agree with this" written on them and we even file these to save their spot in line, and then we send them the requisite forms to prop-up the petition, but because we have so many Pro Se petitioners, we are looser/more flexible in terms of what we consider a petition. We strive to put everyone on an equal playing field. We have low-income tax clinics and other resources to help Pro Se petitions feel like they are getting their fair day in court.

Q. Given the new administration, do you anticipate impacts to the volume of cases and activity with the Court? Is there a general objective you'd like to be able to continue to meet? Would the volume of cases be impacted negatively?

A. Judge Buch: The cases we're dealing with today are from 2019 or 2020. When somebody files a tax return and it gets processed, sometimes the IRS audits it, it may decide more money is owed, it may extend the statute of limitations, and eventually a notice gets filed.

It's already 2-3 years old at that point. If we switched to an entirely tariff-based system in 2026, it won't affect us in 5 years because we deal in history. There's a multi-year lag. We receive ~25k new cases every year and that's been consistent over a 25-year span, except during COVID when the IRS stopped issuing notices, and then we got 40k notices in one year. We've regressed to the mean since then, so we're back down to 20-25k cases/year.

- Q. What does this Court look like 5-10 years from now? How do we position you in order to prepare for change? What if you became the US Revenue Court?
- R. Judge Buch: Fair question, let me reframe. What if as a result of changes to the Tax Law the things you have jurisdiction over are changed? That happens to us all the time. We deal with all kinds of cases – deficiency cases (vast majority), collection cases, whistleblower cases and passport cases. 20 years ago, there was no such thing as a collection case. That's a whole new area of our jurisdiction. 15 years ago there was nothing for whistleblowers. 10 years ago there was nothing for Passport cases. We built things to our system to accommodate different kinds of cases. What exactly we have jurisdiction over and what types of cases wind up in front of us ebbs and flows over the years, and the one constant is change.

14:10 – Conclusion of Industry Day