

## **T&E Alert 3/8/05**

The U.S. Tax Court has been rebuked by the U.S. Supreme Court yesterday: Special Trial Judges' Reports, which are influential with the Tax Court [but not binding,] MUST be disclosed for subsequent appeals and no longer treated as internal documents.

Follow this link for a New York Times article with an excellent analysis:

<http://college3.nytimes.com/guests/articles/2005/03/08/1214073.xml>

With due respect, the ruling should force a bit of sunshine into the important workings of the Tax Court while it is facing - in the writer's humble opinion - severe attacks on the concept of Fair Market Value, as per the last few T&Ealerts. Rule 180, governing Special Trial Judges, is at:

<http://www.ustaxcourt.gov/rules/TITLE18.pdf>

The U.S. Supreme Court's decisions is presently at:

<http://www.supremecourtus.gov/opinions/04slipopinion.html> and click on Ballard v. Commissioner.

Regards.

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