

IF THE AMOUNT IN DISPUTE HAS NOT BEEN PAID IN FULL, STATE THE AMOUNT OF TAX, INTEREST AND PENALTY IN DISPUTE THAT HAS BEEN PAID:

4. (A) SPECIFY THE LEGAL AND FACTUAL ISSUES TO BE DETERMINED AT TRIAL OR TO BE ADDRESSED BY THE BRIEFS, INCLUDING KNOWN AUTHORITIES TO BE RELIED UPON. Any issue which was set forth in the pleading or case information statement but not specified in this paragraph is deemed abandoned.

 - (B) EACH PARTY SHALL SET FORTH THAT PARTY'S FACTUAL AND LEGAL CONTENTIONS ON A SEPARATE PAGE ANNEXED HERETO.
5. AMENDMENTS TO THE PLEADINGS, CASE INFORMATION STATEMENTS OR ANY OTHER FACTS OR ISSUES EITHER PARTY BELIEVES SHOULD BE RAISED:

 6. IDENTIFY ANY MOTIONS YOU EXPECT TO MAKE (your response shall not preclude the making of other timely motions, even if not otherwise specified herein):

7. **DISCOVERY:** It is understood that the time for completion of discovery will be extended to thirty (30) days prior to the date set forth for trial in the pretrial order, or as directed by the court after considering the requests of the parties for additional time to complete discovery set forth in part (c) of this paragraph. It is further understood that discovery will not under any circumstances delay the date set for trial.

(A) The following discovery has been completed:

(B) The following discovery has been requested but not yet responded to:

(C) It is anticipated that the following additional discovery will be required and it is requested that the discovery period be extended until_____.

8. **STIPULATIONS AND EXHIBITS:** It is understood that the parties shall confer before trial in order to agree to as many of the facts as possible and to agree to those exhibits that can be admitted into evidence without the necessity of formal proof.
DO YOU BELIEVE THAT ALL OR SOME OF THE FACTS OF THIS CASE MAY BE STIPULATED? (yes _; no _).

If the parties agree to stipulate to all or some of the facts, it is anticipated that the parties will be able to submit to the court a stipulation of facts and all proposed exhibits by_____.

If a stipulation of facts is not submitted, those exhibits that can be admitted without formal proof will be submitted to the court on the same date as the stipulation of facts would have been submitted.

The parties have also agreed to the following:

9. EXPERT WITNESSES (none unless listed here):
10. WITNESS(ES) YOU EXPECT TO CALL (Name and brief summary of expected testimony. Attach separate pages if necessary.):
11. PENDING CASES: Do you know of any actions presently pending before the Tax court which involve issues the same as or similar to the issues presented by this case: Yes ___; No ___. If yes, please identify the case(s), including docket numbers if known:
12. BRIEFS: It is understood that counsel shall prepare and file briefs in accordance with a schedule and on the issues to be determined by the court either during the pretrial conference or at the completion of trial. After submission of the briefs, the court will schedule oral argument if deemed necessary by the court.
- As directed by the court.
13. REQUESTED TRIAL DATE AND ESTIMATED LENGTH OF TRIAL:
14. TRIAL COUNSEL:

15. ATTORNEYS FOR THE PARTIES CONFERRED ON _____ AND DISCUSSED THIS PRETRIAL MEMORANDUM AND AGREED UPON THE FOLLOWING:

Dated :

Attorney for