

**From:** [Barry J. Cohen, Esquire](#)  
**To:** [Comments Mailbox](#)  
**Subject:** [External]Proposed Changes to Rules 1:36-3 and Rule 8:9-6.  
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My concern about the proposed changes could be alleviated if the Judiciary maintains a file of the Tax Court Reports. Not everybody has Lexis or Westlaw. I use Casetext and have confirmed that the Tax Court Reports are not within the Casetext database.

Additionally, I find that the proposed change to 1:36-3 is a little unclear. Whichever case might be precedent under the rule should not be precedential in any court unless the case and any contradictory unpublished decisions are provided by counsel. In other words, for the case to be a precedent in any particular tax court matter, the case should be both consistent with the first part of the rule and secondly provided by counsel to counsel and the court accompanied by any known contrary opinions.

I do not know what an "authorized administrative law reporter" is. (Rule 8:9-6) Again, the cases should all be archived so that they are readily accessible.

If you have any questions, please do not hesitate to contact me. Thank you for your kind courtesies.

Very truly yours,  
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