

RULE AMENDMENTS:

Effective December 1, 2013, Federal Rules of Appellate Procedure 13, 14, 28, 28.1 and Form 4 have been amended. A link is provided to the Amendments:

<http://www.uscourts.gov/RulesAndPolicies/rules/pending-rules.aspx>

The amendments to Rules 13, 14, and 24 concern appeals from the U.S. Tax Court. The amendments to Rules 13 and 14 revise those rules to address permissive interlocutory appeals from the Tax Court under 26 U.S.C. Section 7482(a)(2). The amendment to Rule 24 more accurately reflects the status of the Tax Court as a court.

Rule 28 has been amended to revise Rule 28(a)'s list of the required contents of an appellant's brief by removing the requirement of separate statements of the case and of the facts. The amendment consolidates current Rule 28(a)(6) and (a)(7) into a new subdivision (a)(6) that provides for one "statement of the case." It allows a lawyer to present the factual and procedural history of a case chronologically, but provides flexibility to depart from chronological ordering. Conforming changes renumber Rules 28(a)(8) through (11) as Rules 28(a)(7) through (10), revise Rule 28(b)'s discussion of the appellee's brief and revise Rule 28.1's discussion of briefing for cross-appeals.

Form 4 - the IFP affidavit - has been amended by replacing the current questions 10 and 11 with a new question 10 which reads: "Have you spent - or will you be spending - any money for expenses or attorney fees in connection with this law suit? If yes, how much?" The form is also amended in some minor technical ways to bring it into conformance with changes approved by the Judicial Conference in 1997, but (apparently due to an oversight) not subsequently transmitted to Congress.

The amendments are effective December 1, 2013. In order to avoid unnecessary work for the clerk's office and inconvenience to counsel, through December 31, 2013, the clerk's office will not reject briefs which contain both a statement of the case and a statement of facts. Beginning January 1, 2014, briefs which do not comply with the amendments to Rule 28 will be noted and counsel will be contacted and required to correct the deficiency.

CHANGES TO THE FEE SCHEDULE:

Effective December 1, 2013, the Fee Schedule applicable to the Federal Courts of Appeals has been amended. Most significantly, the fee for Docketing an Appeal has risen to \$500. The total cost for docketing and filing a notice of appeal is now \$505.00. The total cost for filing a petition for review or other original action is \$500. The cost of retrieving a record has also been increased. These increases are effective December 1, 2013. Please see the Appeal Information Page "Fee Schedules" link for further information and a listing of all current fees.