

UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT

Everett McKinley Dirksen United States Courthouse
Room 2722 - 219 S. Dearborn Street
Chicago, Illinois 60604



Office of the Clerk
Phone: (312) 435-5850
www.ca7.uscourts.gov

NOTICE OF ORAL ARGUMENT

February 14, 2020

No. 18-3717	VHC, INC. and Subsidiaries, Petitioner - Appellant v. COMMISSIONER OF INTERNAL REVENUE, Respondent - Appellee
No. 18-3718	VHC, INC. AND SUBSIDIARIES, Petitioner - Appellant v. COMMISSIONER OF INTERNAL REVENUE, Respondent - Appellee
Originating Case Information:	
District Court No: 004756-15 IRS (Tax Court)	
Originating Case Information:	
District Court No: 021583-15 IRS (Tax Court)	

IT IS ORDERED that this case be orally argued on Wednesday, April 1, 2020, in the Main Courtroom, Room 2721 of the United States Court of Appeals for the Seventh Circuit, 219 South Dearborn Street, Chicago, Illinois, at 9:30 a.m.

Oral argument will be no more than 15 minutes for each side. Counsel are advised that the panel of judges assigned to oral argument may decide, after reading the briefs, that less time is required for oral argument.

IT IS FURTHER ORDERED that counsel notify the Calendar Clerk who will present oral argument by completing the [oral argument confirmation form](#) and filing an electronic copy of the completed form through the Electronic Case Filing (ECF) System. Notice of this case entry must be received in the clerk's office no later than 5 business days prior to the scheduled argument date.

Copies of this notice have been sent to counsel of record.

NOTE:Any request for waiver or postponement of a scheduled oral argument must be made by formal motion, with proof of service on all other parties and must be received by the court within five (5) calendar days from the date at the top of this notice. Postponement will be granted only in extraordinary circumstances. See Circuit Rule 34(e).

NOTE

Please review the attached "Special Notice to Counsel Who Will Present Oral Argument" for important requirements and information about oral argument in the Court of Appeals.

form name: c7_NoticeOfOralArg(form ID: 156)

SPECIAL NOTICE TO COUNSEL WHO WILL PRESENT ORAL ARGUMENT

1. The Clerk's office will contact counsel for all parties via email to confirm oral argument. This confirmation will occur approximately 7 days before the scheduled argument date. **Counsel must respond to this email within two days** to verify that he or she will be appearing to present oral argument. Counsel for **appellants** must also advise the calendar clerk how much of your allotted time is to be reserved for rebuttal.

Because the clerk must provide this information in advance to the panel of three judges who will hear oral arguments, failure to notify the calendar clerk of the time to be reserved will result in **no** officially reserved time for rebuttal. Counsel for the appellee does not receive the opportunity for rebuttal. Whenever more than one attorney will share the total time allotted for oral argument by a "side" the sequence of argument and the amount of time each attorney is to speak (to be arrived at by the consensus between or among counsel) must also be provided to the calendar clerk.

2. Every attorney who will present oral argument must be admitted to practice in this court. Lead counsel must be admitted to the Bar of this court within 30 days of the appeal's docketing. Circuit Rule 46(a). Government attorneys are exempted from this requirement by Circuit Rule 46(c).

3. Counsel presenting oral argument to the court must be seated at the appropriate counsel table when the case is called for oral argument. When facing the bench, appellant's counsel is seated to the left, appellee's counsel to the right. Counsel should remain seated at counsel table during their opponent's entire argument.

4. Because oral arguments occasionally end before their allotted time expires, counsel are expected to be in the courtroom during the argument of the case immediately preceding theirs. To allow a prompt transition between arguments, counsel for the next scheduled case should be seated in the front row of the public gallery, if possible. Please be prepared to move to the appropriate counsel table for the commencement of your argument.

5. Please be advised that the judges have read the briefs, and proceed accordingly in planning your oral argument. Lengthy expositions of the facts should be avoided, unless requested by the court.

6. A small device on the podium will display the total argument time. When argument begins a green light will go on and the timer will begin counting down the remaining time. When one minute remains a yellow light will illuminate and when counsel's argument time has expired a red light will go on. Appellant's counsel must keep track of the allotted time and notify the panel when they wish to reserve the remaining time for rebuttal. When time expires, counsel should quickly finish their thought, but not continue argument beyond the allotted time unless instructed to do so by the court. Please do not use the court's time and your own by initiating your argument with a recitation of who will be splitting time with whom and/or how much time you have decided to reserve for rebuttal. The judges will already have this information.

7. Counsel presenting oral argument must sign in at the clerk's office at least 15 minutes prior to their scheduled time. Please read the bulletin board located in the hallway by the entrance to the main courtroom for additional information regarding oral arguments. The panel of judges and the order of cases to be argued that day are posted by 9:00 a.m. each morning the court is in session.

8. Appropriate attire for counsel is conservative business dress in traditional dark colors (e.g., navy blue or charcoal gray).

9. All cellular telephones and pagers must be set to silent mode. Cameras in phones, personal digital assistants, and portable computers must be turned off. Counsel may use portable computers and smartphones in the courtroom and lawyers' room but must ensure that they do not make any noise. The wi-fi network in the courtroom is not available to counsel, but data connections over cellular networks are allowed.

10. The Court is handicapped accessible. Anyone needing special accommodations should call the clerk's office.

The court will provide reasonable accommodations to persons with communications disabilities. The court will provide sign language interpreters or other auxiliary aids and services to participants in oral arguments who are deaf, hearing impaired or have communication disabilities. The court may provide these services to others, including spectators, only if the court deems it appropriate.

Participants who require these services must contact the Clerk's Office at (312) 435-5850 at least three weeks prior to oral argument to allow the clerk adequate time to make necessary arrangements. Anyone providing their own services, at their own expense, should advise the clerk's office at least two days prior to oral argument so proper accommodations can be made in the courtroom.

The Court is handicapped accessible. Anyone needing special accommodations should call the clerk's office.

Thank you for your cooperation.
Andrew J. Kohn, Acting Clerk of Court

Rev. 1/2020 AK

It is important that you arrive EARLY to the courthouse, due to security screening. You will be required to present photo identification to court security personnel upon entering the lobby of the building.

Thank you,
U.S. Court of Appeals