Estate of Barbara Warner McCampbell, Deceased, Mbank Corpus Christi, N. A. , Independent Executor, Petitioner v. Commissioner of Internal Revenue, Respondent, 93 T. C. 550 (1989)

Trial transcripts should only be corrected for clerical errors or misattributions, not for errors in the content of witness testimony.

Summary

In Estate of McCampbell v. Commissioner, the U. S. Tax Court addressed the issue of correcting trial transcripts. The petitioner sought to amend the transcript to reflect what they believed were factual inaccuracies in witness testimony. The court held that while clerical errors and misattributions of testimony could be corrected, the content of witness testimony, even if factually incorrect, should not be altered. This decision clarifies the distinction between correcting transcription errors versus the substantive content of testimony, impacting how attorneys should approach transcript corrections in future cases.

Facts

The petitioner, Estate of McCampbell, moved to correct the trial transcript on five different issues. Four of these involved factual inaccuracies in witness testimony, such as incorrect dates and a mischaracterization of a lease as for “hunting” rather than “grazing. ” The fifth issue was a misattribution of a statement to the wrong person. The respondent agreed with correcting the misattribution but argued against correcting the factual errors in testimony.

Procedural History

The case was heard in the U. S. Tax Court. The petitioner filed a motion to correct the trial transcript on August 25, 1989, following the trial on March 14, 1989. The respondent filed a response to the motion, agreeing with one correction but opposing the others. The court then issued its opinion on November 2, 1989.

Issue(s)

1. Whether the trial transcript can be corrected for factual inaccuracies in witness testimony.

2. Whether the trial transcript can be corrected for misattribution of testimony to the wrong person.

Holding

1. No, because the transcript should reflect the exact statements made by witnesses, even if they contain errors.

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2. Yes, because correcting misattribution ensures the accuracy and exactness of the record.

Court's Reasoning

The court emphasized the importance of maintaining an accurate record of what was said during the trial. It distinguished between clerical errors, which can be corrected under Rule 60(a) of the Federal Rules of Civil Procedure, and errors in the content of testimony, which should not be altered. The court cited *Dalton v. First Interstate Bank of Denver* to support its position that corrections should only address unintended errors or omissions, not intentional statements later found to be incorrect. The court noted that allowing corrections of factual errors in testimony could undermine the assessment of witness credibility and the weight of their testimony. The court granted the correction for misattribution but denied the requests to alter the content of the testimony, suggesting that such issues should be addressed in the parties' briefs.

Practical Implications

This decision has significant implications for legal practice, particularly in how attorneys should handle trial transcripts. Attorneys should focus on correcting only clerical errors or misattributions in transcripts, as these are the only types of errors that courts will amend. Factual inaccuracies in witness testimony should be addressed through arguments in briefs rather than through transcript corrections. This ruling may affect how attorneys prepare for and conduct trials, emphasizing the need to carefully review and challenge witness testimony during the trial itself rather than relying on post-trial corrections. The decision also reinforces the importance of witness credibility and the integrity of the trial record, potentially influencing how courts in other jurisdictions handle similar issues.

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