

Remote Viewing of Files by Parties and Practitioners

The United States Tax Court's new eAccess service allows petitioners and practitioners secure, remote access through the Court's Web site (www.ustaxcourt.gov) to view documents filed after March 1, 2008. To be eligible for access, parties or practitioners must first register online through either the Petitioner Access or Practitioner Access and must also agree to the [Terms of Use](#).

The Court mails petitioners a Notice of Receipt of Petition upon the filing of a case. For cases filed on or after September 10, 2008, registration instructions for eAccess are included with the Notice sent to self-represented (pro se) petitioners. Pro se petitioners who started a case before September 10, 2008, may obtain registration instructions by sending a letter to the Clerk of the Court or completing an online [Petitioner Access Request Form](#). Petitioners represented by a practitioner may also request registration instructions and register to use Petitioner Access, but they should first consult their representative. Petitioners should include the docket numbers assigned to their cases on all correspondence.

The Court's Admissions Section mails newly admitted practitioners the registration instructions in their Certificates of Admission package. Unregistered practitioners may request registration instructions by contacting the Admissions Section at 202-521-4629.

The following hardware and software are required to use eView:

- Windows computer systems capable of running Internet Explorer 6.0 (or later) or Firefox 2.0 (or later). Other systems and Web browsers may be used but are not officially supported.
- Adobe Acrobat Reader 5.0 (or later) or an equivalent Portable Document Format (PDF) viewer. All documents viewed through these services are in PDF. Adobe Acrobat Reader may be downloaded free of charge from the Adobe Web site (www.adobe.com).
- Although a dial-up connection may be used for internet access, high-speed cable or DSL internet service is recommended.
- A valid e-mail address is required.

While eAccess allows registered users secure access to case documents, they may view neither voluminous exhibits to documents nor cases and documents that are sealed. Also, please be aware that the number of times a document may be viewed is limited to three views per document per each registered party. For example, a husband and wife who jointly file a pro se petition and register individually for eAccess each have three views of each document in their case. If twelve attorneys who are registered as practitioners in eAccess file a petition or enter appearances on behalf of a petitioner, such as an individual, business, or estate, all twelve share three views of each document in the case. Further, a petitioner who is represented by a practitioner may register with eAccess, but he and his practitioner would share three views of each document. Registered attorneys representing respondent also share three views of each document in a case. After three views, a document is no longer accessible; therefore, saving and/or printing documents is encouraged. Documents available to the public through Docket Inquiry or Opinions Search--opinions, orders, and decisions--may be viewed an unlimited number of times.

For further details on eAccess, please consult the [eAccess User Guide for Petitioners and Practitioners](#), the [eAccess Registration Manual for Petitioners](#), and the [eAccess Registration Manual for Practitioners](#) available on the Court's Web site.