

# eAccess Guide for Petitioners and Practitioners



United States Tax Court  
Washington, D.C.  
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## **Overview**

The Court offers public online access to opinions, orders, decisions, and docket sheets. The general public may view these documents electronically through [Docket Inquiry](#) and [Opinion Search](#) on the Court's Web site ([www.ustaxcourt.gov](http://www.ustaxcourt.gov)). The Court also provides public access to its records at the Clerk's Office during regular business hours.

The Court provides an electronic access (eAccess) system allowing registered petitioners, intervenors, corporations, fiduciaries, and certain other participants (referred to here as "petitioners") and persons admitted to practice before the Tax Court (referred to here as "practitioners") to electronically view documents in their Tax Court case or cases. Petitioners and practitioners may register for online access to information and documents through [Petitioner Access](#) and [Practitioner Access](#). Persons with eAccess may choose to receive electronic service (eService) by the Tax Court in their cases.

## **Eligibility for eAccess**

Eligibility for eAccess is limited to: (1) practitioners and (2) petitioners (including pro se petitioners and petitioners represented by a practitioner) in open cases in which the petition was filed after 2004. To participate in eAccess, a user must register for Petitioner Access or Practitioner Access and agree to the Terms of Use.

To register for eAccess, petitioners must have a 2005 or later case pending before the Court. Documents are not available in cases in which the petition was filed before 2005. Thus, petitioners in pre-2005 cases are not eligible for eAccess.

## **Hardware and Software Requirements**

Users must have access to computers meeting the following minimum requirements:

Computer and Web browser: The Court supports Windows computer systems capable of running Internet Explorer 6.0 (or later) or Firefox 2.0 (or later). Other systems (Macintosh, Linux) and browsers (Opera, Safari, etc.) may work but are not officially supported.

PDF viewer. Documents available in eAccess are in portable document format (PDF) and may be opened in Adobe Acrobat Reader 5.0 (or later) or an equivalent viewer. Acrobat Reader may be downloaded free of charge at the Adobe Web site ([www.adobe.com](http://www.adobe.com)). When installing this product, please review and follow Adobe's directions to use Acrobat Reader after installation.

Internet access. A dial-up connection may be used, but high-speed cable or DSL internet service is recommended to view documents.

Electronic mail (e-mail). A valid e-mail address is required.

## **Terms of Use**

Users may register for or use eAccess only if they agree to the Terms of Use, set forth below:

Acceptance of the Terms of Use constitutes an agreement to abide by all Court Rules, policies, and procedures governing the use of the Court's electronic access and filing system. Individuals who have consented to receive electronic service pursuant to Rule 21(b)(1) via the Court's electronic filing system agree to regularly check their e-mail for notices of filing. The combination of User ID and password will serve as the signature of the individual filing the documents. Individuals must protect the security of their passwords and immediately notify the Court if they learn that their password has been compromised. In that event, they must apply for a new password. The Terms of Use can be changed at any time without notice.

#### Acknowledgment of Policies and Procedures

I understand that:

- I must provide accurate and complete information in registering for electronic access. I will promptly notify the Court of any changes to that information.
- Registration is for my use only, and I am responsible for preventing unauthorized use of my User ID and password. If I believe there has been unauthorized use, I must notify the Court by completing and submitting the online eAccess Support form.

The United States Tax Court reserves the right to:

- Deny or suspend access to any individual if any part of the information provided to the Court as part of the registration process is fraudulent. The Court may also notify law enforcement authorities of the fraudulent activity, as appropriate.
- Suspend or reduce access to any individual whose usage causes an unacceptable level of congestion or a disruption to the operations of the Court or another registered individual.
- Suspend access if at any time the Court determines the action is necessary to prevent fraud or maintain the security of its computer systems and networks.
- Terminate access that, in the judgment of Tax Court personnel, is being misused. Misuse includes, but is not limited to, using an automated process to repeatedly access docket records for purposes of collecting case information.

#### **Registration--Practitioner** (<https://psa.ustaxcourt.gov/PractitionerAccess/>)

The Court's Admissions Section sends registration instructions to unregistered practitioners upon request and to newly admitted practitioners with their certificates of admission. Interested practitioners may contact the Admissions Section at 202-521-4629.

The instructions include a temporary user name and password allowing one-time access to Practitioner Access for registration purposes. A valid e-mail address is required for registration.

Practitioners must complete the registration process within 30 days of the date of the instructions. For help completing the registration process, please see the [eAccess Registration Manual for Practitioners](#).

**Registration--Petitioner** (<https://psa.ustaxcourt.gov/PetitionerAccess/>)

The Court sends pro se petitioners registration instructions with the Notice of Receipt of Petition for each petition filed after September 9, 2008. Pro se petitioners with pending cases commenced after 2004 and before September 10, 2008, may obtain registration instructions by sending a letter to the Clerk of the Court or submitting an online [Petitioner Access Request Form](#); however, only documents filed after March 1, 2008, are viewable. Petitioners should include the docket numbers assigned to them on all correspondence.

Petitioners represented by a practitioner may also request instructions and register to use Petitioner Access, but they should first consult their representative.

Petitioners may not request access to a case after the Court enters a decision, i.e., the case is closed.

Upon receipt of the instructions, petitioners should go to the Court's [eAccess](#) Web page ([http://www.ustaxcourt.gov/electronic\\_access.htm](http://www.ustaxcourt.gov/electronic_access.htm)) and click the button labeled Petitioner Access. Log in to Petitioner Access by typing the temporary user name and password the Court provided in the instructions. Enter and confirm their e-mail address, which will become their Petitioner Access user name, and a new password. The system will send a message containing a confirmation code to the e-mail address provided; therefore, a valid e-mail address is required for registration. The confirmation code must be entered when logging in to Petitioner Access to activate the account and complete the registration process. Petitioners must complete the registration process within 30 days of the date of the instructions.

Petitioners who file more than one petition may register for eAccess for each case. After obtaining registration instructions with temporary user names and passwords for additional cases, registered petitioners may add them to their Petitioner Access profile by clicking the **Additional Case** hyperlink at the top of the "My Cases" page. Enter the user name and password from the registration instructions that were sent for the additional case. After the case is added, it will then appear under the "My Cases" list.

For help completing the registration process, please see the [eAccess Registration Manual for Practitioners](#).

**Corporations:** A corporation may register for eAccess through counsel, if represented, or, if not represented, through the individual who signs the petition. Only one corporate officer per corporation is eligible to register.

Only the corporate officer who is authorized to represent the corporation may retain eAccess privileges. A change or replacement in the authorized representative will result in the automatic loss of eAccess privileges to that representative. The new authorized representative may register for eAccess.

**Intervenors:** Intervenors may register through Petitioner Access. For cases begun after September 9, 2008, a letter containing registration instructions will be sent to the intervenor at the address of record. For cases begun after 2004 and before September 10, 2008, a party wishing to register for eAccess may submit a request using the Petitioner Access Request form located on the Court's Web site. Parties may not request access to closed cases.

## **Viewing Case Information**

Registered users may log in to Petitioner Access or Practitioner Access to view case information and documents filed after March 1, 2008, in their case(s). Practitioners representing petitioners may access documents in a case after filing the petition or an entry of appearance. IRS practitioners may access documents in a case if they have signed and included their Tax Court Bar Number on the first responsive document submitted to the Court in that case. IRS practitioners who already have eAccess in a case may add or delete additional IRS practitioners who are also registered practitioners.

Users see a list of open cases after logging in to either Petitioner Access or Practitioner Access. Clicking on a docket number will display the index which is the list of filings and proceedings in the case. Case information is updated Monday through Friday at 6:00 p.m. Eastern Time.

Generally, exhibits to filed documents may not be viewed. Also, documents that have been sealed by the Court may not be viewed.

Note: Transcripts of hearings and trials will be electronically viewable no earlier than one year following the proceeding.

### **What Can Be Viewed Through eAccess?**

No documents filed before March 1, 2008, can be viewed through eAccess. Documents may be viewed up to 120 days after a case is closed. See page 7 for a list of documents filed with the Court after March 1, 2008, that can be viewed by persons with eAccess to that case.

### **What Cannot Be Viewed Through eAccess?**

The following documents cannot be viewed through eAccess:

- Sealed documents
- Exhibits
- Transcripts (until one year after the date of the proceeding)

As a reminder, persons with eAccess and the public can view all Tax Court opinions, all orders and decisions, and docket records in all unsealed cases.

## **How to View Documents**

For documents filed after March 1, 2008, a **View** hyperlink and a number of pages will appear in the “Document” column on the far right side of the screen. Selecting **View** will launch Adobe Acrobat Reader and display the document within the browser window. The Acrobat Reader toolbar will appear directly above the document window. If the displayed document is larger than the screen or consists of multiple pages, use the scroll bars on the right side of the window to move through the document. Click the appropriate icons on the Acrobat Reader toolbar to save or print the document.

The Tax Court does not impose user fees or charge to view, save, or print documents. Each registered party may electronically view each document three times through eAccess. For example, a husband and wife who jointly file a pro se petition and register individually for eAccess would each have three views of all documents in their case. Twelve attorneys who registered as practitioners in eAccess and who file a petition or enter appearances on behalf of a petitioner, such as an individual, business, or estate, would share three views of each document in the case. Further, a petitioner who is represented by a practitioner may register for eAccess, but will share three views of each document with their practitioner. Registered attorneys representing the IRS would also share three views of each document in a case.

After a party has viewed a document three times through eAccess, the document is no longer accessible to that party through eAccess. A document may be saved or printed, however, each time it is viewed through eAccess, and parties are encouraged to do so. Documents available to the public through [Docket Inquiry](#) or [Opinions Search](#)--opinions, orders, decisions, and docket records--may be viewed an unlimited number of times.

## **eService**

Rule 21(b) of the Tax Court Rules of Practice and Procedure authorizes electronic service of documents through the eAccess system. Those who elect eService will receive e-mail notification of service of documents electronically served by the Court each time the Court serves documents in their case(s). They may view, download, and print the document(s) through Petitioner or Practitioner Access. Those who do not elect eService will be served by the Court conventionally by paper.

Petitioners and practitioners may elect eService when registering for eAccess by choosing “Yes” at the “Consent to eService” option, or, if already registered, by logging in to Petitioner Access or Practitioner Access, choosing the Update Info link, and selecting “Yes” at the “Consent to eService?” option. An indication of “Yes” to “Consent to eService?” constitutes consent to electronic service of documents by the Court as provided in these procedures. Parties may rescind their consent by logging in to Petitioner Access or Practitioner Access, clicking the Update Info link and changing the selection to “No”.

Until such time as electronic filing is implemented by the Court, the Court will electronically serve only petitions and documents it produces such as orders, decisions, and opinions. Each party must continue to serve the other party or other persons involved in the matter in accordance with Rule 21(b).

If a party elects eService, the Court will send them a notification of service by e-mail each time the Court serves documents in their case(s). Upon receipt of the notification, the party should log in to eAccess to view/download and print the document(s). The first view of the served document does not count against the allotted three views per document discussed in the How to View Documents section, above.

### **For Designated Service Persons Electing eService**

The Designated Service Person (DSP) is the pro se petitioner or practitioner designated to receive service of documents in a case. If a notification of service is returned (bounces back) to the Court's e-mail system as undeliverable, the DSP will be conventionally served and the election to receive eService automatically will be deemed revoked so that future documents are conventionally served. To restore eService, the DSP must log in to their account and update the eService preference and e-mail address. Please be sure that the e-mail address provided is able to receive messages. The DSP is required, by accepting the Terms of Use, to regularly check their e-mail and to update their e-mail address in the event that it has changed.

### **For All Others**

Registered users other than the DSP who have consented to eService will receive courtesy electronic service in their case(s). Be sure that the e-mail address provided is able to receive messages. By accepting of the Terms of Use, registered users are required to regularly check their e-mail and to update their e-mail address in the event that it has changed.

### **Definitions**

“Conventionally Served” means paper service.

“Designated Service Person (DSP)” means the pro se petitioner or practitioner designated to receive service of documents in a case. The DSP practitioner is generally the first counsel of record, see Rule 21(b)(2).

“Document” means any written matter filed by or with the Court, but not limited to motions, pleadings, applications, petitions, notices, declarations, affidavits, exhibits, briefs, memoranda of law, orders, and deposition transcripts.

“Intervenor” is a third party who has an interest in the outcome of the case. The most common example is the spouse or former spouse of a petitioner seeking innocent spouse relief.

“Party”, for purposes of eAccess, means either petitioner(s) or respondent (IRS).

“PDF” means Portable Document Format. Documents in PDF may be opened in Adobe Acrobat Reader 5.0 (or later) or an equivalent viewer. Adobe Acrobat Reader may be downloaded free of charge from the Adobe Web site ([www.adobe.com](http://www.adobe.com))

“Pro Se” means an individual petitioner who represents himself or herself without a lawyer or an entity appearing through an authorized fiduciary or officer.

**Documents That May be Viewed\* by Registered Parties**

<b>Document Type</b>	<b>Viewable through eAccess?</b>
Answer	Yes
Application	Yes
Brief	Yes
Computation	Yes
Decision	Yes
Memorandum of Law	Yes
Motion and affidavits and/or declarations attached thereto	Yes
Notice	Yes
Notification	Yes
Objection	Yes
Opinion	Yes
Order	Yes
Petition	Yes
Reply	Yes
Report	Yes
Request	Yes
Request for Place of Trial	Yes
Response	Yes
Standing Pretrial Notice	Yes
Standing Pretrial Order	Yes
Statement	Yes
Status Report	Yes
Stipulation	Yes
Substitution of Counsel	Yes
Supplement	Yes
Transcript	May be viewed 1 year after the date of the proceeding
Writ	Yes

\*Only documents filed after March 1, 2008, in unsealed cases commenced after 2004 are viewable.



## Help

The Court's eAccess Web page ([http://www.ustaxcourt.gov/electronic\\_access.htm](http://www.ustaxcourt.gov/electronic_access.htm)) contains resources including registration and user guides for petitioners and practitioners. Parties may contact the Court for assistance between the hours of 9:00 a.m. and 4:30 p.m. Eastern time, Monday through Friday at the following numbers:

### Intake Section--202-521-0700

- (1) General or procedural information about the Tax Court;
- (2) Petition filing.

### Docket Section--202-521-4650

- (1) Documents and pleadings filed subsequent to petitions;
- (2) Action taken on documents filed;
- (3) Status of cases.

### Appellate Section--202-521-3342

- (1) Filing of notices of appeal from Tax Court decisions;
- (2) Other procedures relating to appellate review of Tax Court decisions.

### Admissions Section--202-521-4629

- (1) Admissions procedures for practice before the Tax Court;
- (2) Requests from practitioners for registration instructions.