

eFiling
Information for
IRS Chief Counsel Attorneys



United States Tax Court
Washington, D.C.
June 2010

eFiling

The procedures for eFiling by persons admitted to practice before the Tax Court (practitioners) who represent petitioners and by IRS attorneys are substantially similar. For example, all practitioners must register for Practitioner Access, accept the Terms of Use, and consent to receive eService.* All practitioners who eFile must include their name, mailing address, Tax Court bar number, telephone number, and email address on each eFiled document, verify that the document is in PDF or TIFF format and is legible, and state on the first page that the document was filed electronically. See [eFiling Instructions for Practitioners](#) (available on the Court's Web site) for additional information. The eFiling procedures for IRS attorneys differ only with respect to: (1) email notifications of acceptance or rejection of electronically transmitted documents and (2) the addition to and removal from cases of IRS attorneys.

Notification of eFiling

The procedures for eFiling a document differ for practitioners representing petitioners and IRS attorneys with respect to the email notifications of acceptance or rejection. For practitioners representing petitioners, the Court sends email notifications of documents accepted or rejected for eFiling directly to the practitioner. In contrast, consistent with its procedures for paper service on the IRS, the Court sends email notification of documents from IRS attorneys that are accepted for eFiling only to the IRS National Office. However, the Court sends email notification of rejected documents to both the IRS attorney and the IRS National Office. This notification allows the IRS attorney the same opportunity as practitioners representing petitioners to timely transmit a corrected document.

Gaining eAccess to Documents Filed in a Particular Case

Currently, the Court recognizes as counsel and places on the docket record in a case the name of a practitioner who signed and filed the first pleading (the petition by petitioner's counsel and the answer or other responsive document by IRS counsel). Counsel for petitioner also may be added to the docket record as a result of filing an entry of appearance and is removed when a motion to withdraw is granted. Petitioner's counsel cannot gain remote electronic access to petitioner's records without entering an appearance, and access is lost when a motion to withdraw is granted.

IRS attorneys do not enter appearances or file motions to withdraw. However, the Court requires the IRS to provide the names of IRS attorneys assigned to cases and to notify the Court when an IRS attorney leaves the IRS. All IRS attorneys who sign a document that is eFiled subsequent to the first responsive pleading in a case must have eAccess to that case, i.e., they must have signed the initial pleading (and been placed on the docket record by the Court) or have been added by the IRS (by using the Respondent Practitioner screen in Practitioner Access, discussed below) to that case. Only registered users on the Respondent Practitioner list may have eAccess to and eFile in a case. The Court's Admissions Section reviews and processes IRS requests to remove an attorney from all cases when the attorney is no longer employed by the IRS.

*IRS attorneys do not individually consent to eService. The IRS National Office officially consents for all IRS attorneys.

Practitioner Access--Adding an Additional IRS Attorney to a Case

The Court places on the docket record as counsel for respondent up to five IRS attorneys who sign and include their valid Tax Court bar number on the first responsive pleading in a case whether or not they have registered for Practitioner Access. Each IRS attorney with eAccess to a case may add additional IRS attorneys who have registered for Practitioner Access.

Each registered party may electronically view each document in a case three times through eAccess. All attorneys representing the IRS 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. Documents available to the public through [Docket Inquiry](#) or [Opinions Search](#), i.e., opinions, orders, decisions, and docket records, may be viewed an unlimited number of times.

To add an additional IRS practitioner to a case:

1. Log on to Practitioner Access.
2. Click the “My Cases” link to display the list of open cases.
3. Select the case by clicking the hyperlinked docket number.
4. Click on the “Respondent Practitioners” link on the Case Index screen to view the list of IRS attorneys who have access to the case.

The screenshot shows the United States Tax Court Case Index screen. At the top, there is a navigation menu with links: About the Court, Today's Opinions, Opinions Search, Docket Inquiry, Final Status Report, eAccess, Forms, Judges, Rules, Press Releases, Telephone Numbers, Fees/Charges, Taxpayer Information, Clinics/Student Practice/Pro Bono, Employment, and Help. Below the menu, the page title is "United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: (202) 521-0700". The page content includes a breadcrumb trail: "You are here » Home » Practitioner Access - Case Index". There are several links for navigation: "Go to » My Cases, My Service, My Pending, Case Entry, Party Search, Corporate Search", "Go to » Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Remove Respondent Practitioner", and "HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form". The main content area displays practitioner information for Barry Black (Tax Court Bar No. BB0505) and Docket# 50000-09 (Caption John H. & Mary A. Smith). Below this, there is a table with two columns: "No: 1" and "No: 1". The first column contains "GS0526 Goodwin, Samuel" and "400 Second St, Nw Washington, DC 20217". The second column contains "BB0505 Black, Barry" and "400 Second St., Nw Washington, DC 20217". There is a link "Go to » Case Index, Case Initial & Supplemental Filing Documents, Case Parties, Case Participants, Respondent Practitioners, eFiling" where "Respondent Practitioners" is highlighted. Below this, there are two bullet points: "See the Abbreviations List for definitions of certain abbreviations on the docket record." and "See Parties for additional parties and attorneys in a case." There is a button "VIEW/PRINT DOCKET SHEET". At the bottom, there is a table with the following data:

No.	Date	Filings and Proceedings	Action/Status Date	Served	Cer.M	Document
0001	03/30/2009	PETITION Filed:Fee Paid		R 04/02/2009		View 13

Figure 1. Practitioner Access--Case Index screen

- Type the Tax Court bar numbers of the attorneys to be added in the boxes to the right of “Add New Tax Court Bar No(s).”

United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: (202) 521-0700

You are here » Home » Practitioner Access - Case Respondent Practitioners Thursday, May 6, 2010

Go to » My Cases, My Service, My Pending, Case Entry, Party Search, Corporate Search
 Go to » Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Remove Respondent Practitioner Logout
 HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form

Practitioner Barry Black Tax Court Bar No. BB0505
 Docket# 50000-09 Caption John H. & Mary A. Smith

Go to » Case Index, Case Initial & Supplemental Filing Documents, Case Parties, Case Participants, Respondent Practitioners, eFiling

Add New Tax Court Bar No(s).

There are 2 Respondent Practitioners for this case.

Tax Court Bar No.	Practitioner Name	Remove From Case
BB0505	Barry Black	Remove
CC0606	Charles Carlson	Remove

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Figure 2. Practitioner Access--Respondent Practitioners screen

- Click the “Add Practitioner(s)” button.

NOTE: An IRS attorney cannot add himself or herself to a case.

Practitioner Access--Removing an IRS Attorney From a Case

The IRS should remove its attorneys from cases in which they are no longer active to limit their access to petitioner information and so the petitioner knows which IRS attorney to contact about his or her case. Each IRS attorney listed in a case may remove another IRS attorney by clicking the “Remove” hyperlink in the “Remove From Case” column (see red box in Figure 2). An IRS practitioner may also remove himself or herself from a case. If the last attorney assigned to a case is removed, the Court will automatically assign an IRS National Office attorney (as a default) to the case. That attorney’s name and mailing address will appear on the docket record so that petitioners may contact him or her about their case until the IRS National Office attorney adds another attorney. The IRS National Office will notify the Court of the name and Tax Court bar number of the National Office attorney. The IRS National Office attorney must be registered for Practitioner Access. An attorney removed from a case will no longer be listed on the docket sheet as counsel for respondent.

Upon leaving the IRS, an attorney must notify the Court of his or her new mailing address, email address, and telephone number as required by Rule 200 and the eAccess Terms of Use.

Practitioner Access--Removing an IRS Attorney From All Cases

1. To remove an IRS attorney from all cases, click “Remove Respondent Practitioner” near the top of the screen.

United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: (202) 521-0700

You are here » [Home](#) » [Practitioner Access - Remove Respondent Practitioner from ALL cases](#) Monday, May 3, 2010

[Go to » My Cases, My Service, My Pending, Case Entry, Party Search, Corporate Search](#)
[Go to » Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Remove Respondent Practitioner](#) [Logout](#)
[HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form](#)

Practitioner **Barry Black** Tax Court Bar No. **BB0505**

Please enter the Tax Court Bar No. to be removed from all cases:

* Tax Court Bar No.
(* = Required Field)

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Figure 3. Practitioner Access--Remove Respondent Practitioner (1 of 3)

2. Type the IRS attorney’s Tax Court bar number in the box provided.
3. Click “Submit”.
4. Click the appropriate button either to confirm the IRS attorney’s removal from all cases or to cancel the removal process.

United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: (202) 521-0700

You are here » [Home](#) » [Practitioner Access - Remove Respondent Practitioner from ALL cases](#) Monday, May 3, 2010

[Go to » My Cases, My Service, My Pending, Case Entry, Party Search, Corporate Search](#)
[Go to » Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Remove Respondent Practitioner](#) [Logout](#)
[HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form](#)

Practitioner **Barry Black** Tax Court Bar No. **BB0505**

Tax Court Bar No. **BB0505**
Name **Barry Black**
Number of cases **4**

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Figure 4. Practitioner Access--Remove Respondent Practitioner (2 of 3)

5. The removal request is transmitted to the Court's Admissions Section where it will be reviewed and processed.

UNITED STATES TAX COURT

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United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: (202) 521-0700

You are here » Home » Practitioner Access - Remove Respondent Practitioner from ALL cases Monday, May 3, 2010

Go to » My Cases, My Service, My Pending, Case Entry, Party Search, Corporate Search
Go to » Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Remove Respondent Practitioner Logout
HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form

Practitioner Barry Black Tax Court Bar No. BB0505
Tax Court Bar No. BB0505 has been successfully submitted to be removed from all cases.

Please enter the Tax Court Bar No. to be removed from all cases:

* Tax Court Bar No.
(* = Required Field)

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Figure 5. Practitioner Access--Remove Respondent Practitioner (3 of 3)

NOTE: The Court automatically assigns the default IRS National Office attorney to cases in which the attorney removed was the last remaining counsel for respondent in the case.