eFiling Instructions for Petitioners



United States Tax Court Washington, D.C. July 2011

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eFiling

This guide is intended for the use of petitioners who represent themselves before the Tax Court. Petitioners who represent themselves may but are not required to eFile in their Tax Court case. Practitioners should use the <u>eFiling Instructions for Practitioners</u> available on the Court's Web site.

Who may eFile?

Taxpayers (petitioners) who are registered for Petitioner Access and who agree to the eAccess Terms of Use and consent to electronic service (eService) may electronically file (eFile) documents from a computer that meets the minimum requirements for eAccess (see page 2 of the eAccess Guide for Petitioners and Practitioners available on the Court's Web site). The petition may be filed only in paper form; thus, eFiling in a case can be commenced only after a petition has been filed in the Tax Court in that case.

Which documents may be eFiled?

The list on page 21 includes documents that may be eFiled. The Tax Court Rules of Practice and Procedures are applicable to all documents filed with the Court.

If you eFile a document, you must eFile all subsequent documents in the case (except ineligible or sealed documents). If you wish to file a document in paper form after eFiling other documents, you must file a motion requesting leave (permission) of the Court to do so.

You must electronically transmit to the Court any exhibits to eFiled documents. Exhibits must be included in the same electronic file as the document you are eFiling. You may mail exhibits or attachments that are not in a format that readily permits electronic conversion to PDF or TIFF format, such as blueprints and software, to the Court with a cover sheet including the caption, docket number, title of the electronically filed document, and date the document was accepted for filing (see page 23 for sample format). The eFiled document should indicate which exhibits are not electronically transmitted (and thus not attached to the eFiled document), and you should send a copy of the exhibits to the to the other parties or persons in the case in the format in which they are filed with the Court. See page 5 for additional information on service of documents.

All documents in disclosure cases (i.e., cases where the docket number ends with the letter "D") and sealed cases must be filed in paper form. In addition, motions to seal a document or a case, motions for protective order requesting that something (i.e., address, document or case) be sealed, and responses to motions to seal must also be filed in paper form. Documents may not be eFiled in closed cases. Documents filed in paper form may be hand-delivered to the Tax Court between 8:00 a.m. and 4:30 p.m. (Eastern time) or mailed to:

United States Tax Court 400 Second Street, N.W. Washington, D.C. 20217-0002 Documents filed by those who are not parties to a case must be filed in paper form because those persons do not have eAccess to the case. For example, if a party serves a subpoena on a witness, the witness may file a motion to quash, but must do so in paper form.

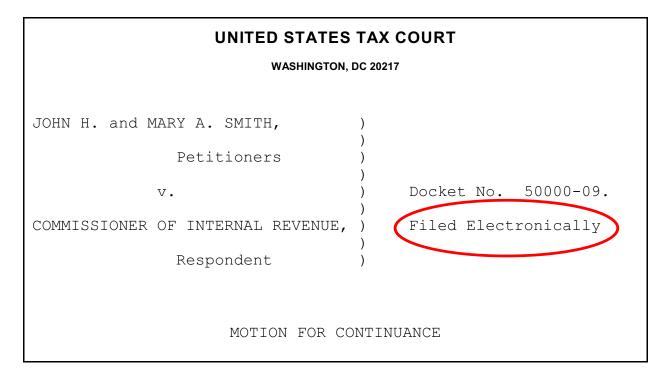
Timeliness of eFiled documents

A document is considered timely filed if it is electronically transmitted no later than 6:00 a.m. Eastern time on the day after the last day for filing. For example, if the Judge orders filing of a status report on or before May 1, then the report is considered timely if it is electronically transmitted no later than 6:00 a.m. on May 2. If the status report is transmitted on May 2 at 6:01 a.m., it is considered untimely filed (late).

A problem with your systems or equipment will not excuse an untimely filing. In such a circumstance, you may seek appropriate relief from the Court, i.e., you may file a motion with the Court requesting an extension of time. If you are unable to eFile due to technical difficulties at the Court, the time for eFiling will be extended appropriately. The Court will post notices regarding extension of time for eFiling on the Court's Web site after the problem is resolved. Planned outages will be posted in advance on the Court's Web site. **NOTE:** As indicated below, petitions and notices of appeal may not be eFiled and the previous paragraph does not apply to petitions and notices of appeal.

Format and style of documents

Each document transmitted in electronic form must state below the docket number on the first page that it has been filed electronically. For example:



IMPORTANT NOTICE OF PRIVACY PROTECTION: Do not include taxpayer identification numbers (e.g., Social Security numbers or employer identification numbers), dates of birth, names of minor children, and financial account numbers on documents (other than Form 4) filed with the Court.

If you intend to scan for transmission to the Court a paper document that contains such information, you should first photocopy the document and then redact (delete) the information. There are two effective methods:

- 1. Cut out (literally) all the text to be redacted and properly dispose of (shred) the clippings. This method will always be 100% effective.
- 2. Use opaque (100% impenetrable by light; neither transparent nor translucent) tape or paper to cover over the sections to be redacted. Do not use plain paper as the scanner may pick up images through the paper. Even some black paper may allow some light reflection--so be careful.

The document must include the typed name of the user under whose login and password the document is transmitted; that login and password serve as the eFiler's signature on all electronic documents filed with the Court. In addition, a party may eFile a document containing a digitized signature or a scanned document containing a written signature. The document must contain the eFiler's address, telephone number, and email address. For example:

John H. Smith 111 Elm Street Washington, DC 20000 Telephone: (202) 555-1212

email: myusername@example.com

Documents that require signatures in addition to that of the eFiler, such as in a case where both husband and wife are petitioners, may be electronically transmitted; however, the eFiler must maintain the paper copy (with all required original signatures) for 18 months after the decision in the case is final. Documents bearing multiple signatures must contain the address and telephone number of each signer and the date they signed the document. The Court will accept digitized signatures and typewritten names of the other parties or persons if the document contains a statement that the document is being filed with their consent. Alternatively, documents containing written signatures may be scanned into PDF or TIFF. On request of the Court, the eFiler must provide original documents for review. Below is an example of the signature page of a motion electronically transmitted by two petitioners, John H. and Mary A. Smith. Because John Smith is eFiling on behalf of his wife Mary, the document does not need to include his signature. Mary Smith's signature is digitized in the example, but the Court would also accept the document if the signature were typed or if the page were scanned with Mary's written signature.

WHEREFORE, it is prayed that this motion be granted.

Date: May 1, 2010 John H. Smith

111 Elm Street

Washington, DC 20000
Telephone: (202) 555-1212
email: myusername@example.com

Date: May 1, 2010

Mary a. Smith

Mary A. Smith 111 Elm Street

Washington, DC 20000 Telephone: (202) 555-1212

Per <u>Rule 41(a)</u> of the Tax Court Rules of Practice and Procedure, a document requiring leave of the Court for filing, such as a Reply filed out of time, must be electronically transmitted separately from an eFiled motion for leave to file. If the Court grants the motion for leave, then the Court will file the document. A motion and supporting memorandum of law and related papers must also be eFiled separately.

Before you begin the eFiling process, you must print your document to portable document format (PDF) or convert it to tagged image file format (TIFF). The document must be saved with the appropriate extension (.pdf, .tiff, or .tif). If you are eFiling a fillable form from the Court's Web site, such as the Notice of Change of Address, you must complete the form and then embed the data into the form by printing (rather than saving) the document to PDF or exporting it to TIFF. You may, instead, print a hard copy of the form and then scan it to PDF or TIFF. If you transmit a PDF form before embedding the data, the Court will receive a blank document and reject it. Alternatively, you may print a hard copy of the form and then scan it to PDF or TIFF.

You may need special software to prepare documents for eFiling; however, programs currently on your computer may include tools to convert documents into one of the approved formats. For example, Corel WordPerfect (versions 9 and later) contains a built-in PDF writer, and the Microsoft Office suite includes the Microsoft Office Document Image Writer that permits Microsoft Word documents to be converted to TIFF files through the "Print" command. You may also use PDF creation software such as Adobe Acrobat, online PDF creation services from Adobe (http://createpdf.adobe.com/) and others to do the conversion, or scan your documents into PDF or TIFF formats. Because every system is different, you should consult your software or scanner documentation for capabilities and instructions.

NOTE: The resolution of scanned documents should be 300 dpi (dots per inch). The resolution may be verified in the scanning software on your computer before you scan the document. Your software or scanner documentation should include instructions for verifying or changing resolution. The page size of all documents shall be 8-1/2 inches wide by 11 inches long. eFilers should verify that their documents are legible and comply with these requirements before eFiling them. The Court will reject documents that are illegible or that do not comply with the Court's requirements. See Rule 23 for additional information concerning the form and style of documents filed with the Court.

If an eFiled document is longer than 50 pages, you must send a paper courtesy copy to the Judge assigned to the case. If no Judge is assigned to the case, mail the courtesy copy to the Chief Judge. If a document is eFiled in consolidated cases, only one courtesy copy is required. Mail the courtesy copy within 3 business days of being notified that the document was accepted for filing and include a copy of the Court's email notification that the transmission was accepted for filing. If you have not received notification from the Court that the document was accepted by the Court, you should log on to Petitioner Access and view the Case Index for the case. If the document appears as an entry on the Case Index, it has been filed. If so, send the courtesy copy of the document to the assigned Judge or the Chief Judge and include a cover letter stating the date the document was accepted for filing. The date of filing may be found on the Case Index.

Consolidated Cases

Motions to consolidate and documents eFiled in consolidated cases must list all the docket numbers of the cases in the caption of the document in chronological order beginning with the lowest number (i.e., the oldest case first). See Rule 141(a). The document is eFiled in the lead case only. When a document is accepted for filing, it will be added to the records in all other cases in the consolidated group.

Service of eFiled documents

Each party who eFiles must continue to serve the other party or other persons involved in the matter in paper form in accordance with Rule 21(b) if the other party or other persons have not consented to eService or if the document is filed with the Court in paper form. You may view the parties' method of service on the eFiling screen. In most cases, the only other party you will need to serve is the IRS (respondent). The IRS has consented to receive eService so you do not need to include a certificate of service or mail a copy of the document to the IRS attorney assigned to your case if you eFile the document. However, if there is another party or person in the case who has not consented to receive eService, you will need to include a certificate of service and mail the party or person a copy of the document. If the other party or persons have

consented to receive eService, the email Notification of Service sent by the Court constitutes service of the eFiled document and a certificate of service is not required.*

How to know whether a document was accepted

The Court will send you an email notification indicating whether your electronic transmission was accepted for filing. This may not happen immediately. The Court processes documents Monday through Friday. Email notification of transmissions that are accepted for filing are sent on the day the Court accepts the document for filing. The Court sends email notification of rejected transmissions as they are processed. The notification will state a reason for the rejection. In most cases, you may eFile a corrected document.

All transmissions to the Court which the Court has not processed will appear on your list of pending documents. The list may be accessed by clicking the "My Pending" link near the top of the Petitioner Access screen.

At a minimum, you should log on to Petitioner Access daily in case a notification was intercepted by your junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, you should add the Court's domain "ustaxcourt.gov" to your email program's list of safe senders. The Tax Court does not respond to sender verification messages automatically generated by junk email or spam filters. If an email notification is returned (bounces back) as undeliverable to the Court's email system or the Court receives a sender verification message from a junk email or spam filter, your election to receive eService is automatically revoked. As consent to eService is a prerequisite for eFiling, you will also lose the ability to transmit documents electronically. To restore eService and eFiling, you must log on to Petitioner Access and update your eService preference and enter a valid email address.

NOTE: A document electronically transmitted on a day the Court is open will be filed as of the date it was electronically transmitted, and a document electronically transmitted on a day the Court is closed (e.g., a weekend) which is processed and accepted for filing will be filed as of the next day the Court is open (i.e., the first day the Court reopens after the document was transmitted electronically). "On a day" in the previous sentence means between 6:00 a.m. Eastern time on that day and 6:00 a.m. Eastern time the next morning. A document transmitted no later than 6:00 a.m. Eastern time on a day after the Court is open (e.g., Saturday) will be filed as of the previous day (e.g., Friday).

^{*}If the email Notification of Service to the Designated Service Person is returned (bounces back) as undeliverable to the Court's system, the Court will revoke the person's eService election and notify the eFiler, who must then serve the Designated Service Person or pro se petitioner in paper form. If you eFile a document and eService on the other party fails, the Court will instruct you to send a paper copy of the document to the Designated Service Person. If eService on those parties or other persons receiving courtesy electronic service fails, you are not required to serve them in paper form.

Errors and retransmissions

Have I:

If you discover an error in a document transmitted electronically before receiving notification that it was accepted or rejected by the Court, you may retransmit a corrected document. In cases where there is more than one petitioner or more than one practitioner with eFiling privileges, only the eFiler who transmitted the original document may retransmit the corrected document. A document may be retransmitted once. If the document requires further changes after retransmission or acceptance, you may file a motion to substitute, a motion to supplement, or a motion to amend the eFiled document in accordance with the Tax Court Rules of Practice and Procedure.

When retransmitting an eFiling, the retransmitted document is considered timely filed only if it is retransmitted *no later than* 6:00 a.m. Eastern time on the day after the last day for filing.

Checklist for eFiling

Registered for Petitioner Access, accepted the Terms of Use, and consented to receive eService? Added the Court's domain "ustaxcourt.gov" to my email program's list of safe senders so that email notifications do not bounce? Stated on the first page of my document that it has been filed electronically? Included my name, address, telephone number, and email address on the document? Converted my document to PDF or TIFF format? Verified that my PDF or TIFF document is legible? П П Remembered where I saved the PDF or TIFF document on my computer? Refrained from including or redacted (deleted) taxpayer identification numbers (e.g., П Social Security numbers or employer identification numbers), dates of birth, names of minor children, and financial account numbers? Served the other party or other persons involved in the matter in accordance with Rule 21(b), if necessary? Retained a copy of the document for my records?

Additional Resources

eAccess Registration Manual for Petitioners

(http://www.ustaxcourt.gov/eaccess/eAccess_Registration_Manual_for_Petitioners.pdf) eAccess Guide for Petitioners and Practitioners

 $(http://www.ustaxcourt.gov/eaccess/eAccess_User_Guide_for_Petitioners_and_Practitioners_pdf)\\$

<u>Low Income Taxpayer Clinics</u> (LITCs) (http://www.ustaxcourt.gov/clinics/clinics.pdf)

Notice Regarding Privacy and Public Access to Case Files

(http://www.ustaxcourt.gov/Privacy%20_Notice.pdf)

Tax Court Rules of Practice and Procedure (http://www.ustaxcourt.gov/rules.htm)

<u>Taxpayer Information</u> (http://www.ustaxcourt.gov/taxpayer_info_intro.htm)

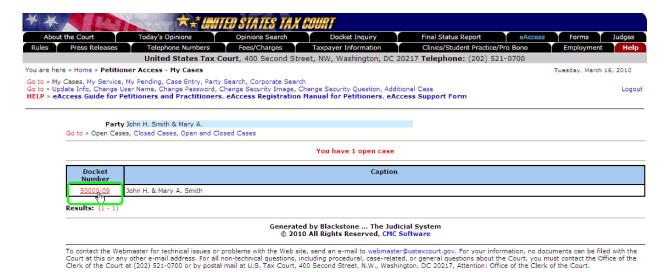
Terms of Use (http://www.ustaxcourt.gov/eaccess/tou.htm)

eFiling Instructions

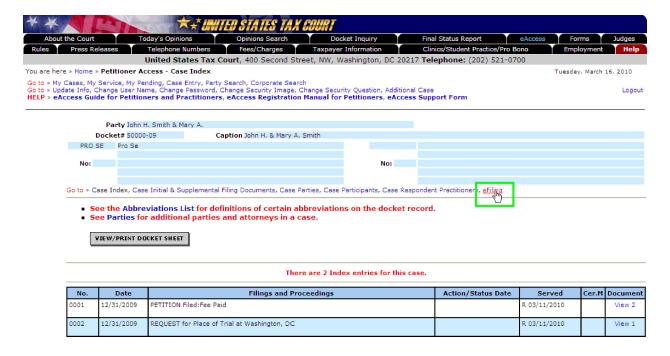
- 1. Log on to Petitioner Access.
- 2. Click the "My Cases" link to display the list of your open cases.



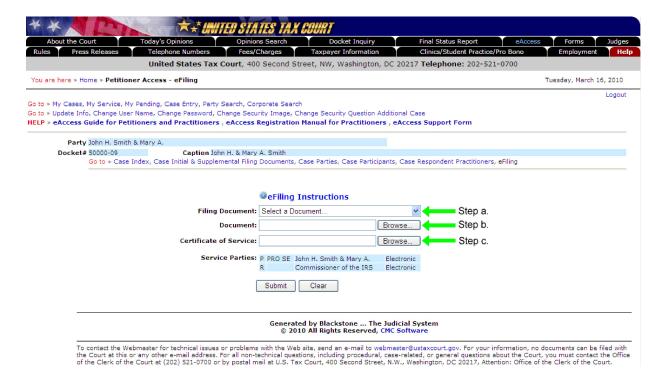
3. Click on the Docket Number of the case in which you want to eFile a document.



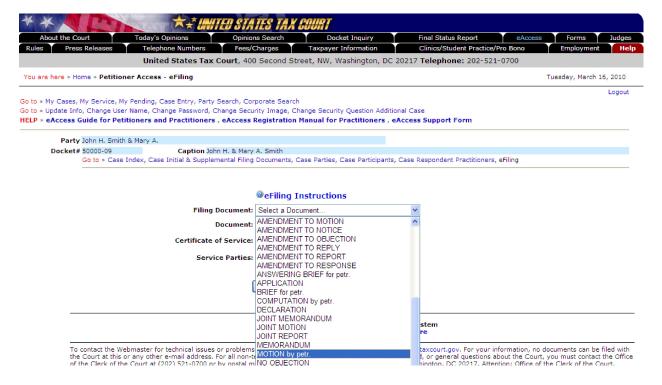
4. Click the eFiling link which is near the end of the "Go to" line below your name. The link is visible only if you have consented to eService.



5. Complete the eFiling form:



a. Select the document type from the "Filing Document" drop-down menu. When transmitting a motion eligible for eFiling, select "MOTION by petr." See page 21 for a list of documents eligible for eFiling.



b. Click the "Browse" button to locate and attach the document to be filed.

Documents must be in either PDF or TIFF file format. Only one file may be transmitted at a time.

NOTE: Per Rule 41(a), you must transmit a document requiring leave of the Court for filing, such as a Reply filed out of time, separately from the eFiled motion for leave to file. If the Court grants the motion for leave, then the Court will file the underlying document. A motion and supporting memorandum of law and related papers must also be eFiled separately.

c. The Service Parties (Designated Service Persons) are listed near the bottom of the screen followed by the type of service (electronic or paper) they selected. If the Designated Service Person has not consented to receive eService and thus requires paper service, you must include a Certificate of Service with the eFiled document and mail the Designated Service Person a copy of the document in paper form. Click the "Browse" button to find and attach the Certificate of Service in PDF or TIFF format. If the Certificate of Service is included in the filing document or all Designated Service Persons receive electronic service, then the "Certificate of Service" field should be left blank.

In most cases, the only party you will need to serve is the IRS (respondent). Because the IRS has consented to receive eService, you do not need to include a certificate of service or mail a copy of the document to the IRS attorney assigned to your case if you eFile the document. However, if there is another party or person, such as an intervenor, in the case who has not consented to receive eService, you will need to include a certificate of service and mail the party or person a copy of the document.

- d. If you have more than one case before the Court and the cases are consolidated, you will need to click the appropriate radio button when eFiling in the lead case to indicate whether the document is to be filed in only the lead case or in all cases.
- 6. Click "Submit". The system will identify any potential problems with the form which will be listed in red text.



NOTE: You will receive a warning message if a separate Certificate of Service is not included and the Designated Service Person or other party or persons involved requires paper service. If the Certificate of Service is included in the filing document, you may ignore this message. A Certificate of Service is not required if the Designated Service Person or other party or persons involved has consented to receive eService because the email Notification of Service sent by the Court constitutes service of the eFiled document.

7. Correct any problems and then click "Submit".



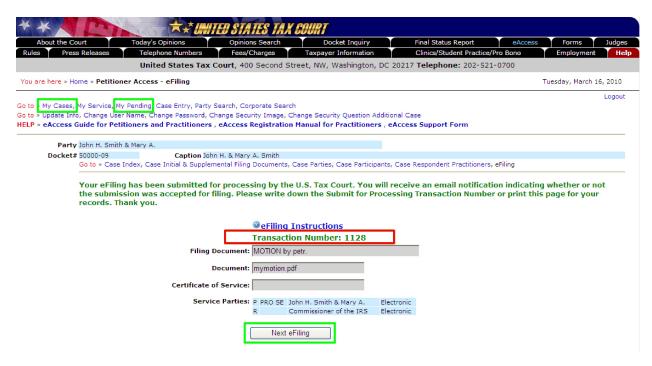
8. Perform a final review of the form. If you need to make any changes, such as attaching a different document, click the "Modify" button, edit the eFiling form, and click "Submit".



9. Click "Submit" to transmit the document to the Court for processing.



10. Write down the transaction number or print the screen showing the transmission's transaction number for your records. The transaction number for documents the Court has not rejected or accepted for eFiling may also be found on the "My Pending" page. A document will be considered timely filed if it is filed electronically no later than 6:00 a.m. Eastern time on the day after the last day for filing.



- 11. Click the "Next eFiling" button to eFile or retransmit another document in the same case. To transmit an eFiling in another case or to return to your list of cases, click the "My Cases" link.
- 12. To view the list of pending eFiled documents, click the "My Pending" link. A "Yes" in the "Resubmission" column indicates that a transaction includes a corrected document (that is, a document correcting a previously eFiled document). A document that the Court has accepted for filing will be remove d from the "My Pending" list and appear as an entry on the Case Index.



To contact the Webmaster for technical issues or problems with the Web site, send an e-mail to webmaster@ustaxcourt.gov. For your information, no documents can be filed with the Court at this or any other e-mail address. For all non-technical questions, including procedural, case-related, or general questions about the Court, you must contact the Office of the Clerk of the Court at (202) 521-0700 or by postal mail at U.S. Tax Court, 400 Second Street, N.W., Washington, DC 20217, Attention: Office of the Clerk of the Court.

13. The Court will send you an email notification indicating whether your transmission was accepted for filing. This may not happen immediately. The Court processes documents Monday through Friday. Email notification of transmissions that are accepted for filing are sent on the day the Court accepts the document for filing. The Court sends email notification of rejected transmissions as they are processed. The notification will state a reason for the rejection. In most cases, you may eFile a corrected document.

To reduce the possibility of notifications' being returned as undeliverable to the Court's email system, please add the Court's domain "ustaxcourt.gov" to your email program's list of safe senders. You should also frequently log on to Petitioner Access in case a notification was intercepted by your junk mail filter.

NOTE: If an email notification is returned (bounces back) as undeliverable to the Court's email system or the Court receives a sender verification message from a junk email or spam filter, your election to receive eService will automatically be revoked. As consent to eService is a prerequisite for eFiling, you will also lose the ability to electronically transmit future documents. The Court will send a letter advising you that your election to receive eService has been revoked and that you must log on to Petitioner Access and update your eService preference and email address to restore eService and eFiling privileges.

Retransmission of an eFiled Document

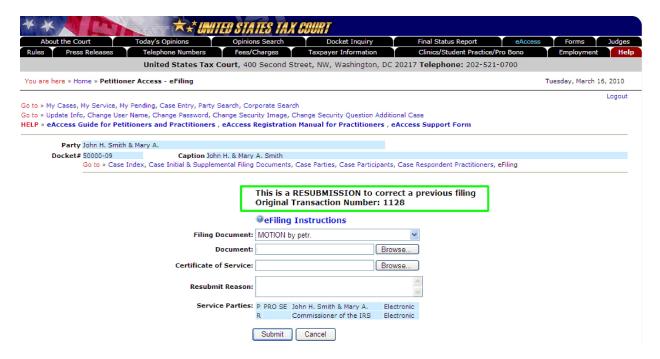
If you discover an error in a document you transmitted electronically and the Court has not accepted (filed) or rejected it, you may transmit a replacement document. You may retransmit a document once. If the Court filed your document and you need to correct it, you may file a motion to substitute, a motion to supplement, or a motion to amend the eFiled document in accordance with the Tax Court Rules of Practice and Procedure.

When retransmitting an eFiling, the retransmitted document is considered timely filed only if it is retransmitted *no later than* 6:00 a.m. Eastern time on the day after the last day for filing.

- 1. Click the "My Cases" link to display the list of your open cases and select the case in which you want to retransmit an eFiled document.
- 2. Click the eFiling link to open the eFiling screen. The link is visible only if you have consented to eService.
- 3. The eFiling screen will display a drop-down list ("Pending eFilings") of transmitted documents eligible for retransmission, i.e., those documents that have not been processed by the Court. Select the document you want to retransmit from the "Pending eFilings" list and click the "Resubmit" button.



4. You will see the Transaction Number of the original transmission at the top of the eFiling form.



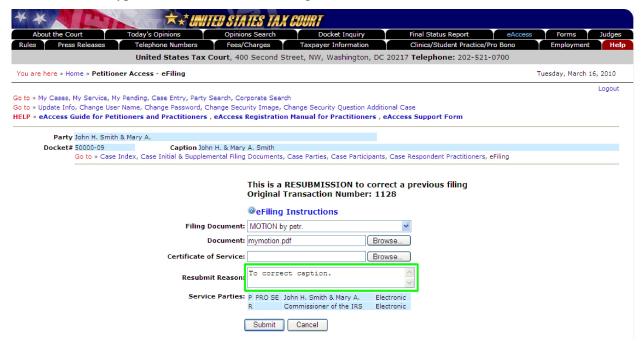
- 5. Complete the eFiling form:
 - a. Select the document type from the "Filing Document" drop-down menu.
 - b. Click the "Browse" button to locate and attach the document to be filed.

 Documents must be in either PDF or TIFF file format. Only one file may be transmitted at a time.

NOTE: Per Rule 41(a), you must electronically transmit a document requiring leave of the Court for filing, such as a Reply filed out of time, separately from the eFiled motion for leave to file. If the Court grants the motion for leave, then the Court will electronically file the underlying document. A motion and supporting memorandum of law and related papers must also be eFiled separately.

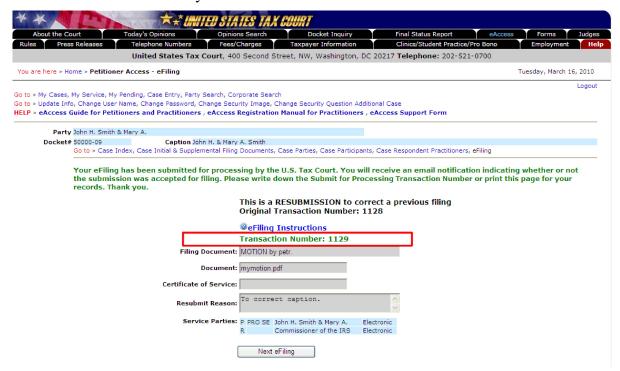
c. The Service Parties (Designated Service Persons) are listed near the bottom of the screen followed by the type of service (electronic or paper) they selected. If a party requires paper service, a Certificate of Service must be transmitted with the eFiled document. Click the "Browse" button to find and attach the Certificate of Service in PDF or TIFF format. If the Certificate of Service is included in the filing document, or all Designated Service Persons receive electronic service, then the "Certificate of Service" field should be left blank.

d. Type a reason for retransmitting the document.



- e. If you have more than one case before the Court and the cases are consolidated, you will need to click the appropriate radio button when eFiling in the lead case to indicate whether the document is to be filed in only the lead case or in all cases.
- 6. Click "Submit". The system will identify any potential problems with the form which will be listed in red text. Correct any problems and then click "Submit".
 - **NOTE:** You will receive a warning message if a separate Certificate of Service is not included and the Designated Service Person or other party or persons involved requires paper service. If the Certificate of Service is included in the filing document, you may ignore this message. A Certificate of Service is not required if the Designated Service Person or other party or persons involved has consented to receive eService because the email Notification of Service sent by the Court constitutes service of the eFiled document.
- 7. Perform a final review of the form. If you need to make any changes, such as attaching a different document, click the "Modify" button, edit the eFiling form, and click "Submit".
- 8. Click "Submit" to transmit the document to the Court for processing.

9. Write down the transaction number or print the screen showing the retransmission's transaction number for your records.



- 10. Click the "Next eFiling" button to eFile or retransmit another document in the same case. To transmit an eFiling in another case or to return to your list of cases, click the "My Cases" link.
- 11. To view the list of pending eFiled documents, click the "My Pending" link. You will see both the original transmission and the retransmission in the "My Pending" list. A "Yes" in the "Resubmission" column indicates that a transaction includes a corrected document (that is, a document correcting a previously eFiled document). A document that the Court has accepted for filing will be remove d from the "My Pending" list and appear as an entry on the Case Index.



12. The Court will send you an email notification indicating whether your transmission was accepted for filing. This may not happen immediately. The Court processes documents Monday through Friday. Email notification of transmissions that are accepted for filing are sent on the day the Court accepts the document for filing. The Court sends email notification of rejected transmissions as they are processed. The notification will state a reason for the rejection. In most cases, you may eFile a corrected document.

To reduce the possibility of notifications' being returned as undeliverable to the Court's email system, please add the Court's domain "ustaxcourt.gov" to your email program's list of safe senders. You should also frequently log on to Petitioner Access or Practitioner Access in case a notification was intercepted by your junk mail filter.

NOTE: If an email notification is returned (bounces back) as undeliverable to the Court's email system or the Court receives a sender verification message from a junk email or spam filter, the eFiler's election to receive eService will be automatically revoked. As consent to eService is a prerequisite for eFiling, those users will also lose the ability to transmit documents electronically. The Court will send a letter advising you that your election to receive eService has been revoked and that you must log on to Petitioner Access and update your eService preference and email address to restore eService and eFiling privileges.

What Documents May Be eFiled by Petitioners

The table below lists types of documents commonly filed with the Tax Court. Those marked as ineligible for eFiling must be submitted to the Court in paper form. A document may be eFiled unless it is listed below as ineligible for eFiling.

Document Name	Eligible for eFiling?
Affidavit	Yes
Amended	
Brief	Yes
Notice	Yes
Objection	Yes
Petition	No
Reply	Yes
Report	Yes
Response	Yes
Amendment to	
Brief	Yes
Notice	Yes
Objection	Yes
Petition	No
Reply	Yes
Report	Yes
Response	Yes
Application	Yes
Briefs	
Answering Brief	Yes
Brief	Yes
Reply Brief	Yes
Computation, unagreed	Yes
Decision, stipulated	No
Declaration	Yes
Expert Report	No ¹
Joint	
Motion	Yes
Report	Yes
Memorandum	Yes
Memorandum of Law	Yes

¹An expert report is submitted to the trial Judge in paper form 30 days before the calendar call unless otherwise directed by the trial Judge. An expert report may be offered into evidence at trial. Expert reports are not electronically transmitted to the Court.

Document Name	Eligible for eFiling?
Motion and affidavits and/or declarations attached thereto ²	Yes
Motion for Protective Order re: sealing a case/document	No
Motion for Reconsideration	Yes
Motion To Enforce Overpayment	Yes
Motion To Seal	No
Motion To Redetermine Interest	Yes
Motion To Vacate or Revise Decision	Yes
Notice	Yes
Notice of Appeal	No
Notice of Intervention	No
Notice of Election To Participate	No
Notification	Yes
No Objection	Yes
Objection	Yes
Opposition	Yes
Ownership Disclosure Statement (Form 6)	
filed with the petition	No
filed separately	Yes
Petition	No
Pretrial Memorandum	Yes
Reply	Yes
Report	Yes
Request	Yes
Request for Place of Trial	
filed with the petition	No
filed separately	Yes
Response	Yes
Statement	Yes
Statement of Taxpayer Identification Number (Form 4)	No ³
Stipulation	Yes
Supplement	Yes

²Any motion that is otherwise appropriate for filing with the Court may be eFiled except motions specified above as ineligible for eFiling, such as a Motion To Seal. Select "MOTION by petr." from the list of "Filing Documents" to transmit motions eligible for eFiling.

³The Statement of Taxpayer Identification Number, Form 4, is submitted in paper form with the petition. It may not be eFiled and is never made part of the Court's public files.

SAMPLE FORMAT

UNITED STATES TAX COURT

WASHINGTON, DC 20217

))
Petitioner(s)	
v.	Docket No.
COMMISSIONER OF INTERNAL REVENUE,	
Respondent))
NOTICE REGARDING THE SUBMISSION OF	PULLDING IN ODICINAL BODMAN
NOTICE REGARDING THE SUBMISSION OF	EARIBIIS IN ORIGINAL FORMAI
Exhibits, labeled/numbered	, in
support of	ment) , which was
(title of docur	ment)
electronically filed with the Court	on, 20,
are being submitted to the Court in	their original format.
Date: Signature:	Name of Petitioner or Counsel
	Tax Court Bar Number (for
	practitioners only)
	Address (City, State and Zip Code)
	Telephone Number
	email address