

# eAccess Guide for Petitioners and Practitioners



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# Contents

Overview .....	<a href="#">1</a>
Public Access .....	<a href="#">1</a>
Services for Petitioners and Practitioners .....	<a href="#">1</a>
Eligibility for eAccess .....	<a href="#">1</a>
Hardware and Software Requirements .....	<a href="#">2</a>
Terms of Use .....	<a href="#">3</a>
Registration .....	<a href="#">4</a>
Practitioners .....	<a href="#">4</a>
Petitioners .....	<a href="#">4</a>
eAccess .....	<a href="#">5</a>
Viewing Case Information .....	<a href="#">5</a>
How To View Documents .....	<a href="#">6</a>
eService .....	<a href="#">8</a>
For Designated Service Persons and Pro Se Petitioners Electing eService .....	<a href="#">8</a>
For IRS (Respondent) .....	<a href="#">9</a>
For All Others .....	<a href="#">9</a>
eFiling .....	<a href="#">9</a>
Who may eFile? .....	<a href="#">9</a>
Mandatory eFiling for Practitioners .....	<a href="#">10</a>
What documents may be eFiled? .....	<a href="#">10</a>
Timeliness of eFiled documents .....	<a href="#">11</a>
Format and style of documents .....	<a href="#">11</a>
Service of eFiled documents .....	<a href="#">13</a>
Status of transmitted documents .....	<a href="#">14</a>
Errors and retransmissions .....	<a href="#">14</a>
Maintaining Respondent’s Practitioners .....	<a href="#">14</a>
Definitions .....	<a href="#">16</a>
What Documents May Be eFiled .....	<a href="#">17</a>
Sample Format–Notice Regarding the Submission of Exhibits in Original Format .....	<a href="#">20</a>
Help .....	<a href="#">21</a>

# Overview

## Public Access

The Court offers public online access to opinions, orders, decisions, and docket sheets through [Docket Inquiry](#) and [Opinions Search](#) on the Court's Web site ([www.ustaxcourt.gov](http://www.ustaxcourt.gov)). The Court also provides public access to case files at the Clerk's Office during regular business hours.

## Services for Petitioners and Practitioners

- *Registration and eAccess:* The Court provides electronic access (eAccess) allowing registered petitioners, intervenors, corporations, fiduciaries, and certain other participants (referred to here as "petitioners"), and persons representing either petitioners or respondent who are 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](#), respectively.
- *eService:* The Court provides electronic service (eService) of documents filed in their cases to petitioners and practitioners with eAccess who consent to receive eService. Consent to eService is required in order to electronically file (eFile) documents with the Tax Court.
- *eFiling:* Pursuant to Rule 26 of the Tax Court Rules of Practice and Procedure, the Court allows eFiling in all cases by petitioners who have registered for eAccess, agreed to the [Terms of Use](#), and consented to eService. **[eFiling is mandatory for most parties represented by counsel \(practitioners\) in cases with petitions filed on or after July 1, 2010.](#)** Practitioners must be in good standing with the Court who have registered for eAccess, agreed to the [Terms of Use](#), and consented to eService. eFiling in a case can be commenced only after a petition is filed in the Tax Court in that case. **Initial filings, such as the petition, must be filed in paper form.**

## Eligibility for eAccess

Eligibility for eAccess is limited to: (1) practitioners and (2) petitioners (both pro se and those represented by a practitioner) in open cases. 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 case pending before the Court. Note: In cases commenced before 2005, only documents filed after January 12, 2009, are available in electronic form. In cases commenced in 2005 or later, documents filed after March 1, 2008, are viewable electronically.

## Hardware and Software Requirements

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

- Computer and Web browser: A Windows computer system capable of running Internet Explorer 6.0 (or later) or Firefox 2.0 (or later) is required to use eAccess. Other systems (Macintosh, Linux) and browsers (Opera, Safari, etc.) may work but are not officially supported.
- PDF viewer. Documents viewable in eAccess are in PDF and may be opened in Adobe Reader 5.0 (or later) or an equivalent viewer. Adobe 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 Adobe Reader.
- Internet access. A dial-up connection may be used, but high-speed cable or DSL internet service is recommended to view documents and is required to eFile.
- Electronic mail (email). A valid email address is required.

Additional requirements for eFiling:

- Portable Document Format (PDF) or Tagged Image File Format (TIFF) compatible word processing program. Documents may be eFiled only in PDF or TIFF formats. Some word processing programs, such as Corel WordPerfect (versions 9 and later), contain a built-in PDF writer or allow conversion to TIFF files. For example, 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. Alternatively, eFilers who are unable to convert files through their word processor may use third party PDF creation software such as Adobe Acrobat, online PDF creation services from Adobe (<http://createpdf.adobe.com/>) and others, or scan their documents into PDF or TIFF formats.
- Scanner. A scanner is required only if the eFiler wishes to submit documents that were not prepared using a word processing program, require original signatures in addition to that of the eFiler, or exist only in paper format. Scanned documents may be submitted only in PDF or TIFF formats. Additional software may be required if the scanner is incapable of scanning directly to PDF or TIFF.
- Printer. A printer is required only if a user wishes to print documents.

## Terms of Use

During eAccess registration, users must 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 consent to receive electronic service pursuant to Rule 21(b)(1) via the Court's electronic filing system agree to regularly check their email for notices of filing. The combination of User ID and password serves as the signature of the individual filing the documents. Individuals must protect the security of their passwords and immediately notify the Court by submitting an online eAccess Support Form if they learn that their password has been compromised. In that event, the Court will deactivate the user's current account and issue new registration instructions, which will permit the user to establish a new secure password for their eAccess account. 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 when I register for electronic access. I must promptly notify the Court of any changes to that information.
- Registration is for my and my authorized agent's 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

**Practitioners** (<https://psa.ustaxcourt.gov/PractitionerAccess/>)

The Court's Admissions Section sends registration instructions to newly admitted practitioners with their certificates of admission and to unregistered practitioners upon request. 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 email address is required for registration. The temporary user name and password are valid for 30 days after the date printed on the registration instructions. Practitioners who require an extension may contact the Admissions Section at 202-521-4629.

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

**Petitioners** (<https://psa.ustaxcourt.gov/PetitionerAccess/>)

For each petition filed after September 9, 2008, the Court sends pro se petitioners registration instructions with the Notice of Receipt of Petition. If petitioners are at the same address, the Court sends only one registration letter. Pro se petitioners with pending cases commenced 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](#). Note, however, that in cases commenced before 2005, only documents filed after January 12, 2009, are viewable electronically; in cases beginning in 2005 or later, all documents filed after March 1, 2008, are viewable electronically. Petitioners should include the docket number assigned to their case or cases 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 eAccess to a case after the Court enters a decision, i.e., the case is closed.

Upon receipt of the registration instructions, petitioners should (1) 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; (2) log on to Petitioner Access by typing the temporary user name and password the Court provided in the instructions; (3) enter and confirm their email address, which will become their Petitioner Access user name, and enter a new password; and (4) select a security image and question. The system will send a message containing a confirmation code to the email address provided; therefore, a valid email address is required for registration. The confirmation code must be entered the next time the user logs on to Petitioner Access to activate the account and complete the registration process. Note that the temporary user name and password expire if the petitioner does not activate the account within 30 days of the date printed

on the registration instructions. Petitioners may contact the Court at 202-521-0700 during the Court's regular business hours to request additional time to register.

Petitioners who file more than one petition may register for eAccess for each case, and all cases in which a petitioner is registered may be added to the petitioner's "My Cases" list. After receiving registration instructions for an additional case, a registered petitioner may add that case to his or her Petitioner Access profile by clicking the "Additional Case" hyperlink at the top of the "My Cases" page and entering the temporary user name and password listed on the registration instructions for the additional case. After the case is added, it will appear on the "My Cases" list.

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

*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 by completing a Petitioner Access Request Form. Parties may not request access to closed cases.

*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 before September 10, 2008, an intervenor 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.

## **eAccess**

### **Viewing Case Information**

Registered users may view case information and documents available in electronic form in their case(s) by logging on to Petitioner Access or Practitioner Access. Practitioners representing petitioners may access documents in a case after filing the petition, entry of appearance, substitution of counsel, or notice of intervention. Only IRS practitioners (up to five) who signed and included their Tax Court bar number on the first responsive document submitted to the Court or those IRS practitioners they have added to the case may access documents in a case. IRS practitioners with eAccess privileges in a case may add or delete additional IRS practitioners who have registered for eAccess. It is the responsibility of the IRS to timely remove from all cases

practitioners who leave the IRS. The IRS must also maintain their attorneys' access to cases and keep the record/assignment current and accurate by sending to the Court an electronic file monthly to update their practitioners. Additional information is available in [eFiling Information for IRS Chief Counsel Attorneys](#).

After logging on to either Petitioner Access or Practitioner Access, users see a list of their open cases. Clicking on a docket number will display the case index, i.e., the list of filings and proceedings in the case. Generally, exhibits to documents are not viewable unless the document was filed electronically. Also, documents that are sealed by the Court may not be viewed.

**NOTE:** Transcripts of hearings and trials are not electronically viewable until one year after the proceeding.

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

In cases commenced before 2005, documents filed after January 12, 2009, and in all other cases, documents filed after March 1, 2008, are viewable through eAccess.

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

The following documents cannot be viewed through eAccess:

- Documents in sealed cases
- Documents in disclosure cases (i.e., cases where the docket number ends with the letter "D")
- Exhibits (unless submitted with an eFiled document)
- Transcripts (until one year after the date of the proceeding)

As a reminder, the general public may use Docket Inquiry on the Court's Web site to view all Tax Court opinions, orders, decisions, and docket records in unsealed cases without registering for eAccess.

### **How To View Documents**

For documents available in electronic form, a "View" hyperlink and a number of pages appears in the "Document" column on the far right side of the screen. Selecting "View" launches Adobe Reader or an equivalent PDF viewer and displays the document within the browser window. The PDF viewer's toolbar appears directly above the document window. If the displayed document is larger than the screen or consists of multiple pages, the scroll bars on the right side of the window may be used to move through the document. Clicking the appropriate icons on the toolbar will 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 a total of 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. A petitioner who is represented by counsel may register for eAccess, but will share three views of each document in the case with counsel if he or she is a registered practitioner. For example, twelve attorneys who registered as practitioners for eAccess and who file a petition or enter appearances on behalf of a petitioner would share three views of each document in the case. Registered attorneys representing the IRS also share three views of each document in a case.

In cases involving multiple parties and/or participants, such as intervenors, partnerships, corporations, fiduciaries, and executors, each party or participant would have three views. For example, if the petitioner is a partnership with a tax matters partner, the partnership and the tax matters partner are considered separate parties and each would have three views. Similarly, an estate and its executor are also considered separate parties and each would have three views.

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.

Clicking the “View” hyperlink to download a document counts as a view. eAccess users who experience problems viewing documents should seek help (see page 21 below) before exhausting their three views. To avoid problems using eAccess, users should add “www.ustaxcourt.gov” to their Web browser’s list of trusted sites and change their browser settings to allow pop-up windows on the Court’s site. If a document fails to open or opens to a blank screen, the user should verify that the “Allow fast web view” setting in Adobe Acrobat or Adobe Reader is disabled using the following steps:

1. Close eAccess and all Web browser windows.
2. Open Adobe Acrobat or Adobe Reader.
3. Click “Edit” on the menu and then “Preferences”.
4. Select “Internet” in the left pane of the Preferences window.
5. Click to uncheck the box labeled “Allow fast web view” in the right pane of the Preferences window.
6. Click “OK”.
7. Close Adobe Acrobat or Adobe Reader.
8. Log on to eAccess and view the document.

## eService

Rule 21(b) of the Tax Court Rules of Practice and Procedure authorizes electronic service of documents through the eAccess system. The Court sends an email Notification of Service to petitioners who consent to eService and the registered practitioners that represent them each time the Court serves documents it issues or documents filed by a party or parties in their case(s). The person served may view, download, and print the document(s) through Petitioner Access or Practitioner Access. Paper service will be made by either the Court or the filing party on petitioners who do not consent to eService or on practitioners exempt from eFiling, or when a document is filed with the Court in paper form. Note: Documents that are not filed, such as discovery requests, cannot be served by the Court.

Petitioners and the practitioners that represent them may consent to eService when registering for eAccess by choosing “Yes” at the “Consent to eService?” option, or if already registered, by logging on 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 as provided in these procedures. Parties may rescind their consent by logging on to Petitioner Access or Practitioner Access, clicking the Update Info link and changing the selection to “No”.

Each party must continue to serve the other party or other persons in paper form in accordance with Rule 21(b) if the other party or persons have not consented to eService or if the document is filed with the Court in paper form. Documents that are not filed with the Court, such as discovery requests, should also be served in paper form. If the other party or persons have consented to receive eService, the email Notification of Service sent by the Court constitutes service so a certificate of service is not required with an eFiled document. Upon receipt of the Court’s email Notification of Service, the party should log on to eAccess to view/download, save, and print the document(s) from the list of unviewed Service Documents. The document is removed from the unviewed Service Document list after the user clicks the View button. The first view of the served document does not count against the allotted three views per document discussed above in the How To View Documents section.

An eFiler may use the Court’s transmission facilities to electronically serve those parties or persons in the case who have consented to eService. If the Court’s email Notification of Service to the Designated Service Person or pro se petitioner is returned (bounces back) as undeliverable to the Court’s system, the Court will revoke their eService election and notify the eFiler who must then serve the Designated Service Person or pro se petitioner in paper form.

### **For Designated Service Persons and Pro Se Petitioners Electing eService**

The Designated Service Person is the practitioner designated by the Court or by petitioner’s counsel to receive service of documents in a case. The Tax Court does not respond to sender verification messages automatically generated by spam or junk email filters. If an email Notification of Service is returned (bounces back) as undeliverable to the Court, or the Court

receives a sender verification message, the election to receive eService by the pro se petitioner or Designated Service Person is 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 that the election to receive eService was revoked and that the petitioner or Designated Service Person must log on to Petitioner Access or Practitioner Access and update their eService preference and email address to restore eService. The email address provided must be able to receive messages. By accepting the Terms of Use, eAccess users are required to regularly check their email and to update the email address in their Petitioner Access or Practitioner Access profile in the event it changes. eAccess users should, at a minimum, log on to their Petitioner Access or Practitioner Access accounts daily in case an eService notification was intercepted by their email program's junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, eAccess users should add the Court's domain "ustaxcourt.gov" to their email program's list of safe senders.

### **For IRS (Respondent)**

Attorneys for the IRS do not receive individual service and do not receive email Notification of Service. The Court serves most documents to respondent's National Office in bulk electronic transmission. Documents in sealed or disclosure cases are served in paper form.

### **For All Others**

Registered users other than the Designated Service Person or pro se petitioner who consent to eService will receive courtesy electronic service in their case(s) if the email address they provided is able to receive messages. By accepting the Terms of Use, registered users are required to regularly check their email and to update their email address in the event it changes. Registered users should also frequently log on to their eAccess account in case an eService notification was intercepted by their junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, eFilers should add the Court's domain "ustaxcourt.gov" to their email program's list of safe senders.

## **eFiling**

### **Who may eFile?**

Persons who register for Petitioner Access or Practitioner Access, and who agree to the eAccess Terms of Use and consent to eService, may electronically file (eFile) documents from a computer that meets the minimum requirements for eAccess. Petitions, however, may be filed only in paper form; thus, eFiling in a case commences only after a petition is filed in the Tax Court in that case. Any IRS counsel with eFiling privileges may eFile the first responsive pleading in a case. Subsequent documents may be eFiled only by those IRS practitioners who signed the first responsive pleading or who the IRS has added to the case.

## **Mandatory eFiling for Practitioners**

**The Tax Court has adopted a policy mandating eFiling for most parties represented by practitioners in cases in which the petition is filed on or after July 1, 2010.** The eFiling requirement is substantially in accord with eFiling policies applicable in other Federal Courts. Mandatory eFiling does not apply to pro se petitioners, including petitioners assisted by low-income taxpayer clinics and Bar-sponsored pro bono programs that participate in Tax Court calendar calls; practitioners who apply to the Court for and are granted relief from the requirement to eFile based on good cause; documents filed at trial sessions; or documents ineligible for eFiling in the Tax Court, such as petitions and sealed documents. The Court will not accept any document required to be eFiled under this policy that is submitted by mail or delivered to the Clerk's Office in paper form. Practitioners may find additional information in [eFiling Instructions for Practitioners](#).

### **What documents may be eFiled?**

The list on page 17 includes documents that may be eFiled. Practitioners must electronically transmit all documents eligible for eFiling, except those filed at trial sessions, if the petition was filed on or after July 1, 2010.

Once a user eFiles a document, he or she must eFile all subsequent documents in the case (except ineligible or sealed documents). An eFiler who wishes to submit a document in paper form must also file in paper form a motion requesting leave (permission) of the Court to do so.

Exhibits, if any, to eFiled documents must be electronically transmitted to the Court and must be included in the same electronic file as the eFiled document. (Trial exhibits are not eFiled.) Exhibits or attachments that are not in a format that readily permits electronic conversion to PDF or TIFF format, such as blueprints and software, may be mailed to the Court with a cover sheet including the caption, docket number, title of the electronically transmitted document, and date the document was accepted for filing (see page 20 for sample format). The eFiled document should indicate which exhibits are not electronically transmitted (and thus not attached to the eFiled document) and the eFiler must serve a copy of the exhibits on the opposing party in the format in which they are filed with the Court.

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 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 a party 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 the eFiler's systems or equipment shall not excuse an untimely filing. In such a circumstance, the eFiler may seek appropriate relief from the Court, i.e., the eFiler may file a motion with the Court requesting an extension of time. If technical difficulties at the Court prevent eFiling, 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.**

### **Format and style of documents**

Each document transmitted in electronic form shall state, below the docket number on the first page, that it was filed electronically. The document shall include the typed name of the eFiler under whose login and password the document is submitted. In addition, a party may eFile a document containing the eFiler's digitized signature or a scanned document containing a written signature. The document shall contain the eFiler's address, telephone number, and email address. Practitioners must also include their Tax Court bar number. For example:

<b>Sample for petitioners (taxpayers):</b>	<b>Sample for practitioners (counsel):</b>
John H. Smith 111 Elm Street Washington, DC 20000 Telephone: (202) 555-1212 email: myusername@example.com	John H. Smith Tax Court Bar No. SJ0000 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 a husband and wife are pro se petitioners or the document is signed by two practitioners, may be electronically transmitted; however, the eFiler must maintain the paper copy (with all required original signatures) for a period of 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 shall provide original documents for review.

**IMPORTANT NOTICE OF PRIVACY PROTECTION: All filers should 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 any document (other than Form 4) filed with the Court.**

Per Rule 41(a), a document requiring leave of the Court for filing, such as a Reply filed out of time or an amended Answer, shall 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 beginning the eFiling process, the eFiler must print the document to be transmitted 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). Fillable forms on the Court's Web site, such as Entry of Appearance or Notice of Change of Address forms, must first be printed (rather than saved) to PDF or exported to TIFF so that the data is embedded in the document. If an eFiler transmits a PDF form before embedding the data, the Court will receive a blank document and reject it. Alternatively, the eFiler may print a hard copy of the form and then scan it to PDF or TIFF.

Preparing documents for eFiling may require special software such as Adobe Acrobat; however, programs currently installed on the eFiler's computer may include built-in 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. Alternatively, eFilers who are unable to convert files through their word processor may 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 their documents into PDF or TIFF formats. eFilers unfamiliar with the conversion process should consult their word processor 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 or set in the scanning software before the document is scanned. The 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 transmitting them to the Court. 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.

eFiling allows users to submit documents 24 hours a day; however, the Court processes documents during the Court's regular business hours. All transmissions the Court has not processed appear on the eFiler's list of pending documents. A document will not appear on a case's docket sheet until the Court accepts it for filing. The Court will send email notifications to eFilers (other than IRS practitioners) indicating whether or not a submission was accepted for filing. The Court sends email notifications for documents eFiled by IRS practitioners to respondent's National Office only. When the eFiler is an IRS practitioner, the Court sends email notification of rejected submissions as they are processed to both the eFiler and to respondent's National Office. Email notifications are sent Monday through Friday.

At a minimum, registered users should log on to their Petitioner Access or Practitioner Access account daily in case a notification was intercepted by a junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, eFilers should add the Court's domain "ustaxcourt.gov" to their 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, the election to receive eService by the eFiler is automatically revoked. As consent to eService is a prerequisite for eFiling, those users will also lose the ability to transmit documents electronically. To restore eService and eFiling, the eFiler must log on to Practitioner Access and update his or her eService preference and enter a valid email address.

An eFiler must send a paper courtesy copy of any eFiled document longer than 50 pages to the Judge assigned to the case. If no Judge is assigned to the case, the courtesy copy should be mailed to the Chief Judge. If a document is eFiled in consolidated cases, only one courtesy copy is required. The courtesy copy should be mailed within three business days of eFiling and should include a copy of the Court's email notification that the submission was accepted for filing.

### **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. The eFiler may view the parties' chosen method of service on the eFiling screen. If the other party or persons consent 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. If the email Notification of Service to the Designated Service Person or pro se petitioner is returned (bounces back) as undeliverable, the Court will revoke their eService election and will notify the eFiler who must then serve the Designated Service Person or pro se petitioner in paper form. If eService on those parties or other persons receiving courtesy electronic service fails, the eFiler is not required to serve them in paper form.

## **Status of transmitted documents**

The Court sends email notifications to petitioners and the practitioners that represent them indicating whether a transmission was accepted for filing. The Court sends email notification of documents from IRS practitioners that are accepted for filing only to the IRS National Office. The Court sends email notification of rejected documents to both the IRS practitioner and the IRS National Office. 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, the eFiler may transmit a corrected document.

All transmissions that have not been processed by the Court appear on the eFiler's list of pending documents. The list may be accessed by clicking the "My Pending" link near the top of the Petitioner Access or Practitioner Access screen.

## **Errors and retransmissions**

If an eFiler discovers an error in a document before receiving notification that it was accepted or rejected by the Court, he or she may transmit a corrected document. In cases where there is more than one petitioner or practitioner with eFiling privileges, only the eFiler who submitted the original document may resubmit the corrected document. A document may be resubmitted once. If the document requires further changes after retransmission or acceptance, the eFiler 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 document is considered timely only if it is retransmitted *no later than* 6:00 a.m. Eastern time on the day after the last day for filing.

Additional information including step-by-step instructions is available in [eFiling Instructions for Petitioners](#) and [eFiling Instructions for Practitioners](#) (available on the Court's Web site).

## **Maintaining Respondent's Practitioners**

The Court will place 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. The IRS must maintain its attorneys' access to cases and keep the record/assignment current and accurate by sending to the Court an electronic file monthly (as a cross-check) to update their practitioners.

IRS attorneys who are counsel of record for respondent in a case are listed on the "Respondent Practitioners" screen in eAccess. If the first responsive pleading is a motion and the Answer is filed later, the Court will also grant those attorneys who sign and include their Tax Court bar number on the Answer eAccess to the case. Each registered attorney in the Respondent



Practitioners list for a case may add additional registered IRS attorneys to that case by typing their Tax Court bar numbers in the boxes to the right of “Add New Tax Court Bar No(s)” and clicking the “Add Practitioner(s)” button. An attorney may not add himself or herself to a case.

The IRS should remove practitioners 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 of the IRS practitioners listed in a case may remove another IRS practitioner from that case by clicking the “Remove” hyperlink in the “Remove From Case” column. An IRS attorney may also remove himself or herself from a case. Any attorney removed from a case will no longer be listed on the docket sheet as counsel for respondent.

If the last attorney assigned to a case is removed, the Court will automatically assign an IRS National Office practitioner (as a default) to the case. That practitioner’s name and mailing address will appear on the docket record so that petitioners may contact him or her about their case until the default practitioner adds another attorney. The IRS National Office will notify the Court of the name and Tax Court bar number of the default practitioner. The default practitioner must be registered for Practitioner Access.

Upon leaving the IRS, a practitioner 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.

Additional information is available in [eFiling Information for IRS Chief Counsel Attorneys](#).

## Definitions

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

“Document” means any written matter filed by or with the Court including, 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.

“Participant” is a partner who elects to participate in a partnership action by filing a notice of election to participate under Rule 245.

“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 Reader or an equivalent viewer. Adobe Reader may be downloaded free of charge from the Adobe Web site ([www.adobe.com](http://www.adobe.com)). Electronic documents may be converted to PDF through a word processor, third party PDF creation software such as Adobe Acrobat, or online PDF creation services from Adobe (<http://createpdf.adobe.com/>) and others. Documents in paper form may be scanned into PDF.

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

“TIFF” means Tagged Image File Format. Documents may be converted to TIFF through a word processor or software, such as Microsoft Office Document Imaging, or by scanning into TIFF.

## What Documents May Be eFiled

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?
Answer (filed only by respondent)	Yes
Affidavit	Yes
Amended Answer Brief Notice Objection Petition Reply Report Response	Yes Yes Yes Yes <b>No</b> Yes Yes Yes
Amendment to Brief Notice Objection Petition Reply Report Response	Yes Yes Yes <b>No</b> Yes Yes Yes
Application	Yes
Briefs Answering Brief for Petitioner Brief for Petitioner Reply Brief for Petitioner  Answering Brief for Respondent Brief for Respondent Reply Brief for Respondent	Yes Yes Yes  Yes Yes Yes
Computation Agreed (filed only by respondent) Unagreed	<b>No</b> Yes
Decision, stipulated	<b>No</b>
Declaration	Yes

<b>Document Name</b>	<b>Eligible for eFiling?</b>
Entry of Appearance (filed only by counsel for petitioner) filed separately	Yes
filed with Amended Petition/Amendment to Petition	No
Expert Report	No <sup>1</sup>
Joint	
Motion	Yes
Report	Yes
Memorandum	Yes
Memorandum of Law	Yes
Motion and affidavits and/or declarations attached thereto <sup>2</sup>	Yes
Motion for Protective Order re: sealing a case/document	No
Motion for Reconsideration	Yes
Motion To Be Exempt from eFiling (filed only by counsel for petitioner or respondent)	No
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 Election To Participate	No
Notice of Intervention	
by pro se intervenor	No
by counsel for intervenor	Yes
Notice To Be Exempt from eFiling (filed only by counsel representing petitioners through a low-income tax clinic or Bar-related pro bono program)	No
Notification	Yes
No Objection	Yes
Objection	Yes
Opposition	Yes

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

<sup>2</sup>Any 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. Practitioners should select “MOTION by petr.” or “MOTION by resp.” from the list of “Filing Documents” to transmit motions eligible for eFiling.

<b>Document Name</b>	<b>Eligible for eFiling?</b>
Ownership Disclosure Statement (submitted only by petitioner) filed with the petition filed separately	<b>No</b> Yes
Petition (filed only by petitioner)	<b>No</b>
Pretrial Memorandum	Yes
Reply (filed only by petitioner)	Yes
Report	Yes
Request	Yes
Request for Place of Trial filed with the petition filed separately	<b>No</b> Yes
Response	Yes
Statement	Yes
Statement of Taxpayer Identification Number (Form 4)	<b>No</b> <sup>3</sup>
Stipulation	Yes
Substitution of Counsel (filed only by counsel for petitioner)	Yes
Supplement	Yes

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<sup>3</sup>The 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 EXHIBITS IN ORIGINAL FORMAT**

Exhibits, labeled/numbered \_\_\_\_\_, in support of \_\_\_\_\_, which was (title of document) 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

## 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.