

eFiling Instructions for Practitioners



United States Tax Court
Washington, D.C.
August 2012

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eFiling

Electronic filing (eFiling) is mandatory for most parties represented by counsel (practitioners) in cases with petitions filed on or after July 1, 2010. See [Rule 26\(b\)](#). 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 not eligible for eFiling in the Tax Court, such as petitions and sealed documents. The Court will not accept for filing any document required to be eFiled under this policy that is submitted by mail or delivered to the Clerk's Office in paper form. The Tax Court Rules of Practice and Procedure are applicable to all documents filed with the Court. Practitioners may find additional information below.

Counsel who are registered for Practitioner Access and who agree to the eAccess Terms of Use, consent to electronic service (eService), and are in good standing with the Court may eFile documents from a computer that meets the minimum requirements for eAccess (see page 2 of the eAccess Guide for Petitioners and Practitioners). **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. Any counsel for respondent with eFiling privileges may eFile the first responsive pleading in a case. Thereafter, only respondent's counsel who signed the answer or who have been given access to the case by an IRS attorney in the case may eFile in it.

Exemption from eFiling for low-income taxpayer clinics and Bar-sponsored pro bono programs

Practitioners employed by low-income taxpayer clinics or who assist taxpayers as part of a Bar-sponsored pro bono program may, but are not required to, eFile on their clients' behalf. Practitioners who wish to be exempt from eFiling under the low-income taxpayer clinic/Bar-sponsored pro bono program exemption must file a motion to be exempt from eFiling in each case in which they wish to be exempt.

Good cause exception to eFiling

Upon motion and a showing of good cause, the Court may exempt a practitioner who has entered an appearance in a case (or cases) from eFiling and permit filing in paper form. If a practitioner is unable to eFile, he or she must file in each case for which he or she is seeking to be exempt a paper motion for leave to be exempted from eFiling (motion for exemption) and show good cause (i.e., hardship to the practitioner) why he or she cannot eFile. A motion for exemption, if granted, does not alter any preexisting deadlines. Accordingly, the practitioner may also wish to submit in paper form, along with the motion for exemption, any responsive documents that are due to ensure all filing deadlines are met. **NOTE:** If the Court grants a practitioner's motion for exemption, his or her election to receive electronic service (eService) (if any) will be revoked. If

the practitioner who seeks to be exempted from eFiling is counsel of record in more than one case, he or she must file a separate motion to be exempt in each case in which he or she seeks to be exempt from eFiling.

What documents may be eFiled

The list on page 25 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.

If a practitioner eFiles a document in a case in which the petition was filed before July 1, 2010, he or she must eFile all subsequent documents in the case (except ineligible or sealed documents). A user who wishes to submit a document in paper form after filing other documents electronically must submit a motion requesting approval 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 28 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 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.

IMPORTANT NOTICE OF PRIVACY PROTECTION: All filers should refrain from including or should redact taxpayer identification numbers (e.g., Social Security numbers or employer identification numbers); dates of birth; names of minor children; and financial account numbers.

Paper documents containing taxpayer identification numbers that will be scanned for transmission to the Court should be photocopied and then the information redacted (deleted). There are two effective methods:

1. All the text to be redacted may be cut out (literally) and the clippings properly disposed of (shredded). This method will always be 100% effective.
2. The sections to be redacted may be covered with opaque (100% impenetrable by light; neither transparent nor translucent) tape or paper. The use of plain paper should be avoided as the scanner may pick up images through the paper. Some black paper may allow some light reflection and should be used with care.

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 Tax Court bar number, address, telephone number, and email address. For example:

James M. Scott
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 a motion 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 must provide original documents for review. Below is an example of the signature page of a motion electronically transmitted by two practitioners, James M. Scott and Martha L. Johnson. James Scott is eFiling on behalf of his associate; therefore, his signature is not required but may be included. Martha Johnson'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 her written signature.

WHEREFORE, it is prayed that this motion be granted.

Date: May 1, 2010

James M. Scott
Tax Court Bar No. SJ0000
111 Elm Street
Washington, DC 20000
Telephone: (202) 555-1212
email: myusername@example.com

Date: May 1, 2010

Martha L. Johnson

Martha L. Johnson
Tax Court Bar No. JM0000
111 Elm Street
Washington, DC 20000

Per [Rule 41\(a\)](#) 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.

Documents must be printed to portable document format (PDF) or converted to tagged image file format (TIFF) and saved with the appropriate extension (.pdf, .tiff, or .tif) before beginning the eFiling process. 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, some programs currently installed on the eFiler's computer, 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 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.

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 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 the eFiler does not receive a notification that the document was accepted by the Court, he or she should log on to Practitioner 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, the eFiler should 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 be eFiled if one or more of the cases was commenced on or after July 1, 2010. The caption of the document must list all the docket numbers of the cases 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, the Court will add it 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 receive eService or if the document is filed with the Court in paper form. The eFiler may view the parties' method of service on the eFiling screen. A certificate of service is required to be transmitted to the Court with the document only if the opposing person or party receives paper service. 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.*

*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
(continued...)

Determining the status of an eFiled document

The Court sends email notifications to non-IRS practitioners indicating whether a transmission was accepted for filing. The Court sends email notification of documents from IRS practitioners that are accepted for eFiling only to the IRS National Office. The Court sends email notification of rejected documents to non-IRS practitioners and 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 the Court has not processed 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 Practitioner Access screen.

At a minimum, eFilers should log on to Practitioner Access 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 eFiler's election to receive eService 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.

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).

*(...continued)

eService election and 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.

Errors and retransmissions

If an eFiler discovers an error in a document transmitted electronically 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 practitioner with eFiling privileges, only the eFiler who electronically 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, the eFiler may electronically transmit 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

Have I:

- Registered for Practitioner 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, Tax Court bar number, address, telephone number, and email address on the document?
- Verified that my document is in PDF or TIFF format and is legible?
- Refrained from including or redacted taxpayer identification numbers (e.g., 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)?
- Retained a copy of the document for my records?

Additional Resources

[eAccess Registration Manual for Practitioners](http://www.ustaxcourt.gov/eaccess/eAccess_Registration_Manual_for_Practitioners.pdf)

(http://www.ustaxcourt.gov/eaccess/eAccess_Registration_Manual_for_Practitioners.pdf)

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

(http://www.ustaxcourt.gov/eaccess/eAccess_User_Guide_for_Petitioners_and_Practitioners.pdf)

[eFiling Information for IRS Chief Counsel Attorneys](http://www.ustaxcourt.gov/eaccess/eFiling_Information_for_IRS_Chief_Counsel_Attorneys.pdf)

(http://www.ustaxcourt.gov/eaccess/eFiling_Information_for_IRS_Chief_Counsel_Attorneys.pdf)

[Notice Regarding Privacy and Public Access to Case Files](http://www.ustaxcourt.gov/Privacy%20_Notice.pdf)

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

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

[Terms of Use](http://www.ustaxcourt.gov/eaccess/tou.htm) (<http://www.ustaxcourt.gov/eaccess/tou.htm>)

eFiling Instructions

Counsel who have registered for Practitioner Access may use the instructions below to eFile in their cases. Counsel for petitioners may eFile an entry of appearance, substitution of counsel, notice of intervention, or notice of election to participate plus two other documents without first having eAccess to a case. For example, counsel for petitioners may eFile an entry of appearance, and then eFile a motion for leave to file objection out of time and an objection before the entry of appearance is processed and the Court adds the practitioner to the case. See the instructions on page 16.

Any IRS attorney who has registered for Practitioner Access may use the instructions below to eFile up to three documents in one session if no other IRS attorney has eAccess to the case. For example, an IRS attorney may eFile an answer, and then eFile a request for place of trial and a notice of filing of petition and right to intervene before the answer is processed and the Court adds the attorney to the case. All IRS attorneys who sign a document that is eFiled subsequently must have eAccess to that case, i.e., they must have signed the initial document (and been placed on the docket record by the Court) or have been added to the case by another IRS attorney. See [eFiling Information for IRS Chief Counsel Attorneys](http://www.ustaxcourt.gov/eaccess/eFiling_Information_for_IRS_Chief_Counsel_Attorneys.pdf) for additional information.

1. Log on to Practitioner Access.
2. Click the “My Cases” link to display the list of your open cases.

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

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Practitioner Samuel Goodwin Tax Court Bar No. GS0526
No unviewed Service Documents

Adobe Acrobat Reader is required to view and print documents.
 Adobe Acrobat Reader can be obtained free of charge from www.adobe.com.

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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.

3. Select the case in which you want to eFile a document.

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Practitioner Samuel Goodwin Tax Court Bar No. GS0526
 Go to » Open Cases, Closed Cases, Open and Closed Cases

You have 3 open cases

Docket Number	Caption
50000-09	John H. & Mary A. Smith
50122-09	Peter X. Wolf
100-10 S	Jordan Gibbs

Results: (1 - 3)

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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.

4. Click the eFiling link which is at the end of the “Go to” line below your name. The link is visible only if you are authorized to eFile.

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Practitioner Samuel Goodwin **Tax Court Bar No.** GS0526
Docket# 50000-09 **Caption** John H. & Mary A. Smith
 GS0526 Goodwin, Samuel BB0505 Black, Barry
No: 1 **No:** 1
 400 Second St, Nw 400 Second St., Nw
 Washington, DC 20217 Washington, DC 20217

[Go to » Case Index, Case Initial & Supplemental Filing Documents, Case Parties, Case Participants, Case Respondent Practitioners, eFiling](#)

- See the [Abbreviations List](#) for definitions of certain abbreviations on the docket record.
- See [Parties](#) for additional parties and attorneys in a case.

[VIEW/PRINT DOCKET SHEET](#)

There are 4 Index entries for this case.

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
0002	03/30/2009	REQUEST for place of Trial at Boston, MA		R 04/02/2009		View 1
0003	04/21/2009	ANSWER (C/S 04/20/09). w/Exh.				View 12

5. Complete the eFiling form:

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Practitioner Samuel Goodwin **Tax Court Bar No.** GS0526
Docket# 50000-09 **Caption** John H. & Mary A. Smith
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eFiling Instructions

Filing Document: ← Step a.
Document: ← Step b.
Certificate of Service: ← Step c.

Service Parties: P GS0526 Samuel Goodwin Electronic
 R Commissioner of the IRS Electronic

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- a. Select the document type from the “Filing Document” drop-down menu. The list of documents differs if you are representing petitioner or respondent. For example, “Answer” is not on the list for petitioners’ counsel, and “Reply” is not on the list for respondent’s counsel. When transmitting a motion eligible for eFiling, select “MOTION by petr.” or “MOTION by resp.” See page 25 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. Per Rule 41(a), a document requiring leave of the Court for filing, such as a motion for leave to file an objection out of time, shall be electronically transmitted 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 receives paper service, you must include a Certificate of Service 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. If you are eFiling in the lead case in a group of consolidated cases, you will be prompted to click the appropriate radio button indicating whether the document is to be filed in only the lead case or in all cases.
6. Click “Submit”. The system will identify for correction any potential problems with the form which will be listed in red.

The screenshot shows the United States Tax Court eFiling portal. At the top, there is a navigation bar with links like 'About the Court', 'Today's Opinions', 'Opinions Search', 'Docket Inquiry', 'Final Status Report', 'eAccess', 'Forms', and 'Judges'. Below this is a header with the court's name and address: 'United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700'. The user is logged in as 'Practitioner Samuel Goodwin' on 'Tuesday, May 4, 2010'. The case information is: 'Docket# 50000-09', 'Caption John H. & Mary A. Smith', and 'Tax Court Bar No. GS0526'. A red error message box states: 'Please correct the following errors: Document Required'. Below the error, there are fields for 'Filing Document: JOINT MOTION', 'Document:' (with a 'Browse...' button), and 'Certificate of Service:' (with a 'Browse...' button). The 'Service Parties' section lists 'P GS0526 Samuel Goodwin Electronic' and 'R Commissioner of the IRS Electronic'. At the bottom, there are 'Submit' and 'Clear' buttons.

7. Perform a final review of the form. To make changes, such as attaching a different document, click the “Modify” button, edit the eFiling form, and click “Submit”.

This screenshot shows the same eFiling portal as the previous one, but with a message indicating the submission status: 'Your eFiling submission has not yet been accepted. Please review the information and confirm it for accuracy, then press the 'Submit' button. Press the 'Modify' button to return to the eFiling page to change any necessary information then press the 'Submit' button when you are ready to submit your eFiling to the Court for consideration.' The 'Filing Document' field now contains 'JOINT MOTION', the 'Document' field contains 'smith_joint_motion.pdf', and the 'Certificate of Service' field is empty. The 'Service Parties' section remains the same. The 'Modify' button at the bottom is highlighted with a red box, and a mouse cursor is pointing at it.

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

The screenshot shows the United States Tax Court eFiling interface. At the top, there is a navigation bar with links for "About the Court", "Today's Opinions", "Opinions Search", "Docket Inquiry", "Final Status Report", "eAccess", "Forms", and "Judges". Below this is a secondary navigation bar with links for "Rules", "Press Releases", "Telephone Numbers", "Fees/Charges", "Taxpayer Information", "Clinics/Student Practice/Pro Bono", "Employment", and "Help". The main header displays "United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700". A breadcrumb trail indicates the user is at "Home > Practitioner Access - eFiling". The date is "Tuesday, May 4, 2010".

Below the header, there are links for "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", and "HELP > eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form".

The user's profile information is displayed: Practitioner Samuel Goodwin, Tax Court Bar No. GS0526, Docket# 50000-09, and Caption John H. & Mary A. Smith. A "Go to" link leads to "Case Index, Case Initial & Supplemental Filing Documents, Case Parties, Case Participants, Case Respondent Practitioners, eFiling".

A message states: "Your eFiling submission has not yet been accepted. Please review the information and confirm it for accuracy, then press the 'Submit' button. Press the 'Modify' button to return to the eFiling page to change any necessary information then press the 'Submit' button when you are ready to submit your eFiling to the Court for consideration."

The "eFiling Instructions" section shows the following details:

- Filing Document: JOINT MOTION
- Document: smith_joint_motion.pdf
- Certificate of Service: [Empty field]
- Service Parties: P GS0526 Samuel Goodwin Electronic; R Commissioner of the IRS Electronic

At the bottom, there are two buttons: "Submit" (highlighted with a green box) and "Modify".

9. Write down the transaction number or print the screen showing the 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.

This screenshot shows the confirmation screen after the document has been submitted. The layout is identical to the previous screenshot, but the "Submit" button is now disabled, and a "Next eFiling" button is visible at the bottom.

A message states: "Your eFiling has been submitted for processing by the U.S. Tax Court. You will receive an email notification indicating whether or not the submission was accepted for filing. Please write down the Submit for Processing Transaction Number or print this page for your records. Thank you."

The "eFiling Instructions" section shows the following details:

- Transaction Number: 1137 (highlighted with a red box)
- Filing Document: JOINT MOTION
- Document: smith_joint_motion.pdf
- Certificate of Service: [Empty field]
- Service Parties: P GS0526 Samuel Goodwin Electronic; R Commissioner of the IRS Electronic

At the bottom, there is a "Next eFiling" button (highlighted with a green box).

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 eFiling transactions, 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 eFiling document). A document that the Court accepts for filing will be removed from the “My Pending” list and appear as an entry on the Case Index.

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 - My Pending](#) Tuesday, May 4, 2010

[Logout](#)

[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 Additional Case](#)
HELP » [eAccess Guide for Petitioners and Practitioners](#) , [eAccess Registration Manual for Practitioners](#) , [eAccess Support Form](#)

Practitioner Samuel Goodwin Bar Code GS0526

You have 1 pending documents.

Transmitted Date:	Docket No.:	Description:	Transaction ID:	Resubmission:
05/04/2010	007727-09	JOINT MOTION	1137	No

Results: (1 - 1)
(Not seeing a document? Check [My Service](#) for accepted documents or your email for rejected documents.)

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12. The Court will send email notifications to practitioners representing petitioners indicating whether a transmission was accepted for filing. The Court will send email notification of documents from IRS practitioners that are accepted for eFiling only to the IRS National Office. The Court will send email notification of rejected documents to practitioners representing petitioners and 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.

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. eFilers should also frequently log on to Practitioner Access in case a notification was intercepted by their 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 practitioners will also lose the ability to transmit documents electronically.

eFiling an Entry of Appearance, Substitution of Counsel, Notice of Intervention, or Notice of Election to Participate

To gain eAccess to a case, practitioners representing petitioners may electronically transmit an entry of appearance, a substitution of counsel, a notice of intervention, or a notice of election to participate through Practitioner Access. The practitioner may also transmit up to two additional documents using the instructions on page 9 before they have eAccess to the case. For example, a practitioner who first transmits an entry of appearance may also transmit a motion for leave to file a reply and a reply before the Court accepts the entry of appearance for filing.

1. Log on to Practitioner Access.
2. Search for the case by docket number or petitioner's name.



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

You are here » Home » Practitioner Access - My Service Wednesday, May 5, 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 Logout
HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form

Practitioner Samuel Goodwin Tax Court Bar No. GS0526
No unviewed Service Documents

 Adobe Acrobat Reader is required to view and print documents.
Adobe Acrobat Reader can be obtained free of charge from www.adobe.com.

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- a. If you know the docket number, click the “Case Entry” link, enter the docket number, and click “View Docket”.



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

You are here » Home » Practitioner Access - Case Entry Wednesday, May 5, 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 Logout
HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form

Practitioner Samuel Goodwin Tax Court Bar No. GS0526

* Docket Number 50003 - 10
(* = Required Field)

View Docket

Clear

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- b. To search by the petitioner's name, click the "Party Search" link, enter the petitioner's last name, and click "Search". You may narrow the search by entering the first name, middle initial, and/or state.

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You are here » Home » Practitioner Access - Party Search Options Wednesday, May 5, 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 Logout
HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form

Practitioner Samuel Goodwin Tax Court Bar No. GS0526

Last Name First Name MI State

A party name search can be performed by entering a last name only as the search criteria, however, entering additional information will help narrow your search results.

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- c. If the petitioner is a corporation, click the "Corporate Search" link, enter the petitioner's name, and click "Search".

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You are here » Home » Practitioner Access - Corporate Search Options Wednesday, May 5, 2010

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HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form

Practitioner Samuel Goodwin Tax Court Bar No. GS0526

See the list of Excluded Keywords for words that cannot be used in a keyword search.

Keyword 1 (required) Keyword 2 (optional)

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- Click the hyperlinked docket number in the search results to select the case.

UNITED STATES TAX COURT

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

You are here » Home » Practitioner Access - Party Search Results Wednesday, May 5, 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 Logout
 HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form

Practitioner Tax Court Bar No.

Last Name First Name MI State

3 cases returned with your search criteria.

Do you wish to search further for similar names?

Docket#	Filed	Pty	Petitioner	Spouse	St
50555-06	11/16/2006	P1	Green Michael W.		DC
50111-06 S	06/22/2006	P1	Green Michael		DC
50100-87	10/20/1987	P1	Green Michael Q.		DC

Results: (1-3)

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- Click the eFiling link which is at the end of the “Go to” line below your name. The link is visible only if you are authorized to eFile.

UNITED STATES TAX COURT

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

You are here » Home » Practitioner Access - Case Index Tuesday, May 4, 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 Logout
 HELP » eAccess Guide for Petitioners and Practitioners, eAccess Registration Manual for Practitioners, eAccess Support Form

Practitioner Tax Court Bar No.

Docket# Caption

GS0526 Goodwin, Samuel BB0505 Black, Barry

No: 400 Second St, Nw Washington, DC 20217 No: 400 Second St, Nw Washington, DC 20217

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

- See the Abbreviations List for definitions of certain abbreviations on the docket record.
- See Parties for additional parties and attorneys in a case.

There are 4 Index entries for this case.

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
0002	03/30/2009	REQUEST for place of Trial at Boston, MA		R 04/02/2009		View 1
0003	04/21/2009	ANSWER (C/S 04/20/09). w/Exh.				View 12

5. Complete the eFiling form:

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You are here » Home » Practitioner Access - eFiling Tuesday, May 4, 2010 Logout

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
HELP » eAccess Guide for Petitioners and Practitioners , eAccess Registration Manual for Practitioners , eAccess Support Form

Practitioner Samuel Goodwin Tax Court Bar No. GS0526
Docket# 50000-09 Caption John H. & Mary A. Smith
Go to » Case Index, Case Initial & Supplemental Filing Documents, Case Parties, Case Participants, Case Respondent Practitioners, eFiling

eFiling Instructions

Filing Document: Select a Document... Step a.
Document: Browse... Step b.
Certificate of Service: Browse... Step c.

Service Parties: P GS0526 Samuel Goodwin Electronic
R Commissioner of the IRS Electronic

Submit Clear

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- a. Select either Entry of Appearance, Substitution of Counsel, Notice of Intervention, or Notice of Election To Participate 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.
 - 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 receives 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.
6. Click “Submit”. The system will identify for correction any potential problems with the form.
 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 for processing.
10. Write down the transaction number or print the screen showing the transaction number for your records.
11. The Court will send an email notification to the eFiler indicating whether the 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.

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 practitioners will also lose the ability to transmit documents electronically.

Retransmission of an eFiled Document

If the eFiler discovers an error in a document transmitted electronically and the Court has not processed it, he or she may transmit a replacement document. If more than one practitioner is authorized to eFile in the case, only the practitioner who transmitted the original document may transmit the replacement. A document may be retransmitted once. An eFiler cannot retransmit a document after the Court accepts it for filing, but 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 before 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 are authorized to eFile.

- The eFiling screen will display a drop-down list (“Pending eFilings”) of eFiled documents eligible for retransmission, i.e., those documents that have not been processed by the Court. Select the document to be retransmitted from the “Pending eFilings” list.

The screenshot shows the United States Tax Court eFiling interface. At the top, there is a navigation bar with links for 'About the Court', 'Today's Opinions', 'Opinions Search', 'Docket Inquiry', 'Final Status Report', 'eAccess', 'Forms', and 'Judges'. Below this is a secondary navigation bar with links for 'Rules', 'Press Releases', 'Telephone Numbers', 'Fees/Charges', 'Taxpayer Information', 'Clinics/Student Practice/Pro Bono', 'Employment', and 'Help'. The main header displays 'United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700'. The user is logged in as Samuel Goodwin, with Tax Court Bar No. GS0526. The docket number is 7727-09 S, and the caption is John C. Smith. A 'Pending eFilings' dropdown menu is open, showing 'JOINT MOTION' selected, and a 'Resubmit' button is highlighted with a green box. Below the dropdown, there are fields for 'Filing Document', 'Document', and 'Certificate of Service', each with a 'Browse...' button. The 'Service Parties' section shows 'P GS0526 Samuel Goodwin Electronic' and 'R Commissioner of the IRS Electronic'. 'Submit' and 'Clear' buttons are at the bottom.

- Click the “Resubmit” button.
- The transaction number of the initial transmission will appear at the top of the form.

The screenshot shows the United States Tax Court eFiling interface after clicking the 'Resubmit' button. A green box highlights a message: 'This is a RESUBMISSION to correct a previous filing Original Transaction Number: 1137'. The 'Filing Document' dropdown menu now shows 'JOINT MOTION'. The 'Resubmit Reason' dropdown menu is open, showing a list of reasons. The 'Service Parties' section remains the same. 'Submit' and 'Clear' buttons are at the bottom.

6. 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. Per Rule 41(a), a document requiring leave of the Court for filing, such as a motion for leave to file an objection out of time, shall be electronically transmitted separately from the eFiled motion for leave to file. If the Court grants the motion for leave, then the Court will electronically file the 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 receives 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.

UNITED STATES TAX COURT

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You are here » [Home](#) » [Practitioner Access - eFiling](#) Tuesday, May 25, 2010 [Logout](#)

[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](#)
HELP » [eAccess Guide for Petitioners and Practitioners](#) , [eAccess Registration Manual for Practitioners](#) , [eAccess Support Form](#)

Practitioner Samuel Goodwin **Tax Court Bar No.** GS0526
Docket# 7727-09 S **Caption** John C. Smith
[Go to » Case Index, Case Initial & Supplemental Filing Documents, Case Parties, Case Participants, Case Respondent Practitioners, eFiling , Pretrial Memo](#)

This is a RESUBMISSION to correct a previous filing
Original Transaction Number: 1137

[eFiling Instructions](#)

Filing Document: JOINT MOTION
Document: smith_joint_motion_rev.pdf
Certificate of Service:
Resubmit Reason: To correct caption
Service Parties:

P	GS0526	Samuel Goodwin	Electronic
R		Commissioner of the IRS	Electronic

- d. Type a reason for retransmitting the document.
- e. If you are eFiling in the lead case in a group of consolidated cases, you will be prompted to click the appropriate radio button indicating whether the document is to be filed in only the lead case or in all cases.

7. Click “Submit”. The system will identify for correction any potential problems with the form.
8. Review the information on the form and confirm it for accuracy. To make 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 for processing.
10. Write down the transaction number or print the screen showing the retransmission’s

The screenshot shows the United States Tax Court eFiling portal. At the top, there is a navigation menu with links like 'About the Court', 'Today's Opinions', 'Opinions Search', 'Docket Inquiry', 'Final Status Report', 'eAccess', 'Forms', and 'Judges'. Below this is a header for 'United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700'. The main content area displays the practitioner's name 'Samuel Goodwin' and 'Caption John C. Smith'. A green box highlights the 'My Pending' link in the navigation menu. A green message states: 'Your eFiling has been submitted for processing by the U.S. Tax Court. You will receive an email notification indicating whether or not the submission was accepted for filing. Please write down the Submit for Processing Transaction Number or print this page for your records. Thank you.' Below this, it says 'This is a RESUBMISSION to correct a previous filing Original Transaction Number: 1137'. A red box highlights the 'Transaction Number: 1138'. Other details include 'Filing Document: JOINT MOTION', 'Document: smith_joint_motion_rev.pdf', 'Resubmit Reason: To correct caption', and 'Service Parties: P GS0526 Samuel Goodwin Electronic, R Commissioner of the IRS Electronic'. A green box highlights the 'Next eFiling' button at the bottom.

transaction number for your records.

11. Click the “Next eFiling” button to eFile or retransmit another document in the same case. To eFile 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. 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 removed from the “My Pending” list and appear as an entry on the Case Index.

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You are here » Home » Practitioner Access - My Pending Tuesday, May 25, 2010

Logout

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 Additional Case
 HELP » eAccess Guide for Petitioners and Practitioners , eAccess Registration Manual for Practitioners , eAccess Support Form

Practitioner Samuel Goodwin Bar Code GS0526

You have 2 pending documents.

Transmitted Date:	Docket No.:	Description:	Transaction ID:	Resubmission:
05/04/2010	007727-09	JOINT MOTION	1137	No
05/25/2010	007727-09	JOINT MOTION	1138	Yes

Results: (1 - 2)
 (Not seeing a document? Check My Service for accepted documents or your email for rejected documents.)

13. The Court will send email notifications to practitioners representing petitioners indicating whether a transmission was accepted for filing. The Court will send email notification of documents from IRS practitioners that are accepted for eFiling only to the IRS National Office. The Court will send email notification of rejected documents to practitioners representing petitioners and 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.

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 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.

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 No Yes Yes Yes
Amendment to Brief Notice Objection Petition Reply Report Response	Yes Yes Yes No 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	No Yes
Decision, stipulated	No
Declaration	Yes

Document Name	Eligible for eFiling?
Entry of Appearance (filed only by counsel for petitioner) filed separately	Yes
filed with Amended Petition/Amendment to Petition	No
Expert Report	No ¹
Joint	
Motion	Yes
Report	Yes
Memorandum	Yes
Memorandum of Law	Yes
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 Be Exempt from eFiling	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	Yes
Notice of Intervention	Yes
Notification	Yes
No Objection	Yes
Objection	Yes
Opposition	Yes
Ownership Disclosure Statement (submitted only by petitioner) filed with the petition	No
filed separately	Yes
Petition (filed only by petitioner)	No

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.

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. Practitioners should select “MOTION by petr.” or “MOTION by resp.” from the list of “Filing Documents” to transmit motions eligible for eFiling.

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

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 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