

# Petitioners' Guide to Electronic Case Access and Filing



United States Tax Court  
Washington, D.C.  
May 2015

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## Chapter I. Petitioner Access

The U.S. Tax Court (the Court) provides Petitioner Access as an optional, free service allowing registered petitioners, intervenors, corporations, fiduciaries, and certain other participants (referred to here as “petitioners”) to have electronic access (eAccess) and electronically view documents in their Tax Court case or cases. In addition, those who register for Petitioner Access may elect to receive service of documents electronically (eService) rather than in paper through the U.S. Postal Service. Those who consent to receive eService may also electronically submit (eFile) documents to the Court through Petitioner Access. If you do not consent to receive eService, you may continue to send and receive documents in your case in paper format. 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 is limited to petitioners with cases pending before the Court. You may not register for Petitioner Access after the Court enters a decision or dismisses your case.

For each petition filed after September 9, 2008, the Court sends self-represented petitioners registration instructions with the Notice of Receipt of Petition. If petitioners are at the same address, the Court sends only one registration letter. 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.

*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.

If you would like to register for Petitioner Access, please use the instructions in Chapter II “Registration”. Before you begin, you will need the registration information letter the Court

sends in the packet with your Notification of Receipt of Petition. The letter contains a unique User Name and Password linked to your case.

If you require assistance or would like to request a registration letter, please submit an [eAccess Support Form](https://psa.ustaxcourt.gov/eAccessSupport/) (https://psa.ustaxcourt.gov/eAccessSupport/) or telephone the Court at (202) 521-0700.

## **Hardware and software requirements**

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

- Computer and Web browser: 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. The Court's eAccess system is not compatible with mobile devices such as smartphones (iOS (Apple iPhone), Android, Windows, etc.) or tablet computers (iPad, Surface, Kindle, etc.) or the Google Chrome browser.
- 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. High-speed cable or DSL internet service is required .
- 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, limit, or suspend eAccess or eFiling to anyone: (1) Who provides information that is fraudulent, (2) whose usage has the potential to cause disruption to the system; or (3) who in the judgment of the Court is misusing the system.

## Chapter II. Registration

1. Open your Web browser, such as Microsoft Internet Explorer, and browse to the Court's Web site: [www.ustaxcourt.gov](http://www.ustaxcourt.gov).



2. Click either the eAccess button on the home page or the eAccess tab at the top of any page on the site to go to the [eAccess](http://www.ustaxcourt.gov/electronic_access.htm) Web page [http://www.ustaxcourt.gov/electronic\\_access.htm](http://www.ustaxcourt.gov/electronic_access.htm).



3. Scroll down the page and click the blue button on the left labeled “Petitioner Access”.

**Additional Information**

For further details on eAccess services, petitioners (taxpayers) should consult the [Petitioners' Guide to Electronic Case Access and Filing](#). Counsel admitted to practice before the Tax Court should consult the [Practitioners' Guide to Electronic Case Access and Filing](#). For eAccess questions, technical support, or assistance with registration, please submit an [eAccess Support Form](#). Please contact the Office of the Clerk of the Court with case-related questions at (202) 521-0700 during business hours. The Tax Court is open from 8 a.m. to 4:30 p.m. (Eastern time) on all days except Saturdays, Sundays, and legal holidays in the District of Columbia.

**For Taxpayers (Petitioners)**

Register\* for or Log on to [PetitionerAccess](#)

\*The Court mails petitioners a Notice of Receipt of Petition upon the filing of a case. For cases filed on or after September 10, 2008, registration instructions for eAccess are included with the Notice sent to self-represented (pro se) petitioners. Pro se petitioners who started a case before September 10, 2008, may obtain registration instructions by sending a letter to the Clerk of the Court or completing the online [Petitioner Access Request Form](#). Petitioners represented by a practitioner may also request instructions and register to use the [Petitioner Access](#), but they should first consult their representative. Petitioners and parties may not request access to closed cases. Petitioners should include the docket numbers assigned to them on all correspondence.

- >> [Petitioners' Guide to Electronic Case Access and Filing](#)
- >> [Petitioner Access Request Form](#)
- >> [eAccess Support Form](#)

**For Counsel Admitted to Practice Before the Tax Court**

Register\* for or Log on to [PractitionerAccess](#)

\*The Court's Admissions Section mails newly admitted practitioners the registration instructions in their Certificates of Admission package. Unregistered practitioners may request registration instructions by contacting the [Admissions Section](#).

- >> [Practitioners' Guide to Electronic Case Access and Filing](#)
- >> [eFiling Information for IRS Chief Counsel Attorneys](#)
- >> [eAccess Support Form](#)

To contact the Webmaster for technical issues or problems with the Web site, send an e-mail to [webmaster@ustaxcourt.gov](mailto: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. Type the temporary “User Name” from the letter sent by the Tax Court and click the “Submit” button. **Note:** The User Name must be typed in ALL CAPS. It may contain the letter “O”, but will not contain the number zero (“0”).

**Note:** The temporary User Name and Password are valid for 30 days from the date of the Court’s letter. If you are unable to complete the registration process within the time allowed, you must contact the Court at (202) 521-0700 or submit a request on the eAccess Support Form to extend the deadline.

**UNITED STATES TAX COURT**

About the Court	Today's Opinions	Opinions Search	Orders	Docket Inquiry	Final Status Report	eAccess	Forms	Judges
Rules	Press Releases	Telephone Numbers	Fees/Charges	Taxpayer Information	Clinics/Student Practice/Calendar Call	Employment	Help	

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

You are here > Home > PSA Logon Monday, September 09, 2013

Please type your User Name:

User Name:

Forgot your user name?

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- Enter the password that was mailed to you and click “Logon & Acceptance of Terms of Use”. The password must be typed in ALL CAPS. It may contain the letter “O”, but will not contain the number zero (“0”). **Note:** You will see dots rather than characters as you type in the password box.

**UNITED STATES TAX COURT**

About the Court Today's Opinions Opinions Search Orders Docket Inquiry Final Status Report eAccess Forms Judges  
 Rules Press Releases Telephone Numbers Fees/Charges Taxpayer Information Clinics/Student Practice/Calendar Call Employment **Help**

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

You are here > Home > PSA Logon Monday, September 09, 2013

**Please type your Password**

Password:

[Forgot your password?](#)

**By logging into Petitioner Access, you acknowledge that you have read, understand, and agree with the United States Tax Court's Terms of Use.**

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- Complete the form by entering the required information:

**UNITED STATES TAX COURT**

About the Court Today's Opinions Opinions Search Orders Docket Inquiry Final Status Report eAccess Forms Judges  
 Rules Press Releases Telephone Numbers Fees/Charges Taxpayer Information Clinics/Student Practice/Calendar Call Employment **Help**

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

You are here > Home > **My Information** Monday, September 09, 2013  
Logout

**HELP > Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form**

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**Petitioner:** John H. Smith

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**Please enter your user information**

New Password

Confirm New Password

Your user name for Petitioner Access will be your email address entered below.

Email Address

Confirm Email Address

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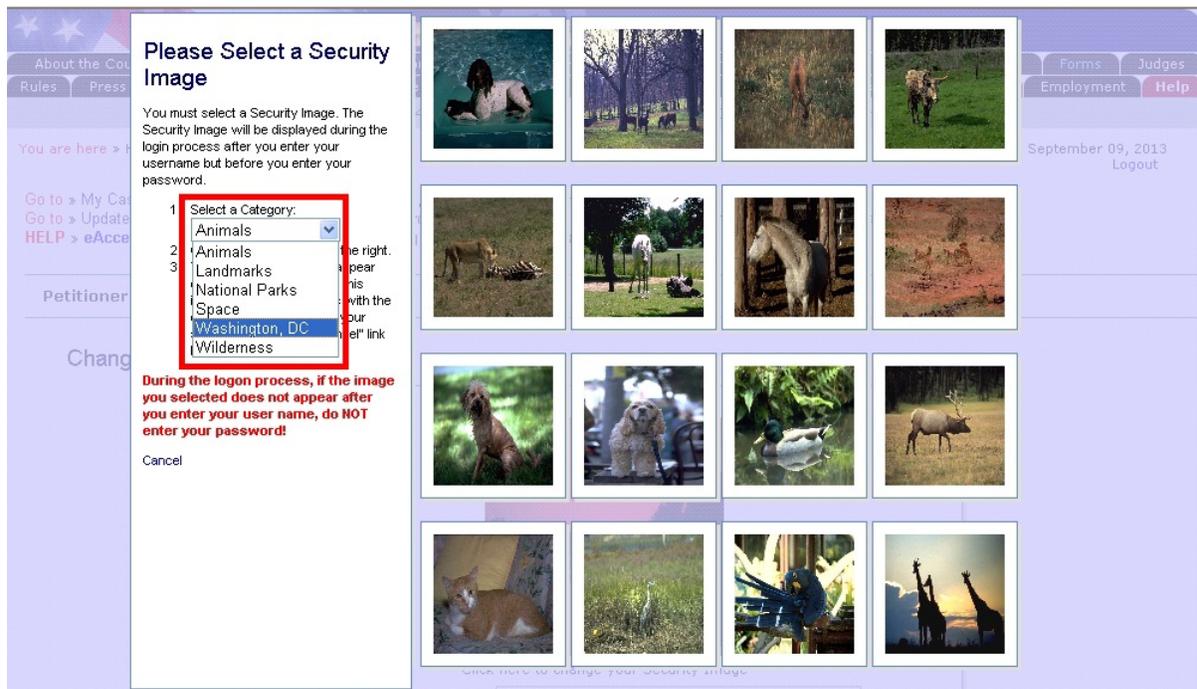
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- a. **New Password** - .The password is case-sensitive and must be at least 8 characters in length. It must contain both letters and numbers. No symbols (\* # \_ -) or punctuation (? , ; .) are allowed. You must type the same password in both the **New Password** and **Confirm New Password** boxes.
- b. **Email Address** - The email address will be your new Petitioner Access User Name. The email address must be valid and able to receive messages from the Court. You must type the same email address in both the **Email Address** and **Confirm Email Address** boxes.

7. Select a security image:

- a. Pick a category from which you will select your security image. Sixteen random photos display at a time. Selecting a different category from the drop down list will display a new set of images.



b. Click an image to preview it in a separate window.



c. You may choose again by clicking "Pick a Different Image" or finalize your selection by clicking "Pick This Image".



8. After you have selected a security image, you must enter a description of the image and click “Next”. When you log on to Petitioner Access after registering, you should see the image you selected and the description you created. If you do not see them, contact the Court at (202) 521-0700 or submit an [eAccess Support](#) request. Do NOT enter your password.

The screenshot shows the United States Tax Court website interface. At the top, there is a navigation bar with links: About the Court, Today's Opinions, Opinions Search, Orders, Docket Inquiry, Final Status Report, eAccess, Forms, Judges, Rules, Press Releases, Telephone Numbers, Fees/Charges, Taxpayer Information, Clinics/Student Practice/Calendar Call, Employment, and Help. Below the navigation bar, the website address and phone number are displayed: United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700. The user is logged in as John H. Smith, and the date is Monday, September 09, 2013. The page title is "Please Enter A Description For Your Security Image". The main content area shows a preview of a security image titled "New Security Image Will Be:" which is a sunset over a body of water. Below the image is a text input field for the description, which contains the text "Lincoln\_sunset". There are two buttons: "Next" and "Reset". The "Next" button is highlighted with a green border.

9. Select a security question from the drop-down list.

The screenshot shows the United States Tax Court website interface. At the top, there is a navigation bar with links: About the Court, Today's Opinions, Opinions Search, Orders, Docket Inquiry, Final Status Report, eAccess, Forms, Judges, Rules, Press Releases, Telephone Numbers, Fees/Charges, Taxpayer Information, Clinics/Student Practice/Calendar Call, Employment, and Help. Below the navigation bar, the website address and phone number are displayed: United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700. The user is logged in as John H. Smith, and the date is Monday, September 09, 2013. The page title is "Please Select a Security Question". The main content area shows a form with a "Security Question" dropdown menu set to "What is your favorite color?" and an "Answer" text input field containing the text "blue". There are two buttons: "Next" and "Reset". The "Next" button is highlighted with a green border.

10. Type your answer to the question and click the “Next” button.

Please pay close attention to how you type the answer. When you log on to Petitioner Access after registering, you must provide the answer to your security question exactly as you type it during registration, including spaces and punctuation. For example, if you selected the “Where were you born” question and typed “New York, NY” as the answer, you would not be able to log in if you typed “New York”, “New York NY” or “New York, N.Y.” There is no way to reset the security question. **If you are unable to correctly enter the answer, you will need to re-register.**

11. Enter the confirmation code.

The screenshot shows the United States Tax Court website interface. At the top, there is a navigation bar with links: About the Court, Today's Opinions, Opinions Search, Orders, Docket Inquiry, Final Status Report, eAccess, Forms, Judges, Rules, Press Releases, Telephone Numbers, Fees/Charges, Taxpayer Information, Clinics/Student Practice/Calendar Call, Employment, and Help. Below the navigation bar, the website name and address are displayed: United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700. The current page is identified as "My Information" for the user "John H. Smith". The main heading is "Please Enter Your Confirmation Code". A central box contains the message: "A confirmation code has been emailed to you. Please enter the confirmation code:". Below this message is a text input field containing "XN1KE5", a "Re-send confirmation code" button, and the text "Email sent at 9:08 AM Eastern time". At the bottom of the page, there are two buttons: "Next" and "Reset". The "Next" button is highlighted with a green border.

- a. Once you have submitted the registration information, an email message from [psa@ustaxcourt.gov](mailto:psa@ustaxcourt.gov) is sent automatically to the email address you entered in step 6 to validate the address and verify that the account is able to receive messages from the Court. The message contains a Confirmation Code that must be entered to activate your account the next time you log on to Petitioner Access.
- b. The confirmation code must be typed in ALL CAPS. If you prefer, you may copy the code (without quotation marks) from the email message and paste it in the Confirmation Code box. If you have multiple codes, please use the one you received most recently.
- c. Click “Next”.

Your Petitioner Access registration cannot be completed without entering the confirmation code. If you do not receive the message containing the confirmation code, your junk email filter may be blocking it. The Tax Court does not respond to sender verification messages automatically generated by junk email or spam filters. Please add “ustaxcourt.gov” to your email program’s list of safe or trusted domains. If you use Gmail, you may need to create a filter to direct the Court’s messages to your Inbox. The

Court's system will generate and send another Confirmation Code if you click the "Re-send confirmation code" button. If you still do not receive the confirmation message, you should register with a different email address.

12. Indicate your preference to receive electronic service (eService) and information emails from the Court and agree to the Terms of Use.

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- a. You may elect to receive electronic notifications of service from the Court by clicking "Yes" radio button in answer to "Consent to eService?".

An indication of "Yes" to "Consent to eService?" constitutes consent to electronic service of documents. You may rescind your consent by logging on to Petitioner Access, clicking the "Update Info" link, and changing the selection to "No". Consent to eService is a prerequisite for eFiling. If you rescind your consent, you will not be able to electronically submit documents to the Court. You are not required to receive eService or electronically file documents in your case.

- b. You may elect to receive informational emails from the Court by clicking the "Yes" radio button at the "Consent to information emails from the Court". You may change your election after registration by clicking the "Update Info" link and changing the selection to "No".
- c. You must agree to the Terms of Use by clicking the check box to use Petitioner Access.

Clicking the blue text "Click here to view our Terms of Use" will open the Terms of Use in a new window. To print the them, click the blue "Print Window" text at the bottom of the window. Close the Terms of Use window.

### TERMS OF USE

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, limit, or suspend eAccess or eFiling to anyone: (1) Who provides information that is fraudulent, (2) whose usage has the potential to cause disruption to the system; or (3) who in the judgment of the Court is misusing the system.

[Print Window](#)

[Close Window](#)

- d. Type your name in the box and click the "Next" button.

**You have successfully registered and may now use Petitioner Access.**

# Chapter III. Accessing Case Information

## Logging on to Petitioner Access

1. To log on to Petitioner Access after registration, click the blue Petitioner Access button near the bottom-left of the eAccess page Web page ([http://www.ustaxcourt.gov/electronic\\_access.htm](http://www.ustaxcourt.gov/electronic_access.htm)).

### Additional Information

For further details on eAccess services, petitioners (taxpayers) should consult the **Petitioners' Guide to Electronic Case Access and Filing**. Counsel admitted to practice before the Tax Court should consult the **Practitioners' Guide to Electronic Case Access and Filing**. For eAccess questions, technical support, or assistance with registration, please submit an **eAccess Support Form**. Please contact the Office of the Clerk of the Court with case-related questions at (202) 521-0700 during business hours. The Tax Court is open from 8 a.m. to 4:30 p.m. (Eastern time) on all days except Saturdays, Sundays, and legal holidays in the District of Columbia.

#### For Taxpayers (Petitioners)

Register\* for or Log on to

[PetitionerAccess](#)

\*The Court mails petitioners a Notice of Receipt of Petition upon the filing of a case. For cases filed on or after September 10, 2008, registration instructions for eAccess are included with the Notice sent to self-represented (pro se) petitioners. Pro se petitioners who started a case before September 10, 2008, may obtain registration instructions by sending a letter to the Clerk of the Court or completing the online **Petitioner Access Request Form**. Petitioners represented by a practitioner may also request instructions and register to use the Petitioner Access, but they should first consult their representative. Petitioners and parties may not request access to closed cases. Petitioners should include the docket numbers assigned to them on all correspondence.

» [Petitioners' Guide to Electronic Case Access and Filing](#)

» [Petitioner Access Request Form](#)

» [eAccess Support Form](#)

#### For Counsel Admitted to Practice Before the Tax Court

Register\* for or Log on to

[PractitionerAccess](#)

\*The Court's Admissions Section mails newly admitted practitioners the registration instructions in their Certificates of Admission package. Unregistered practitioners may request registration instructions by contacting the **Admissions Section**.

» [Practitioners' Guide to Electronic Case Access and Filing](#)

» [eFiling Information for IRS Chief Counsel Attorneys](#)

» [eAccess Support Form](#)

To contact the Webmaster for technical issues or problems with the Web site, send an e-mail to [webmaster@ustaxcourt.gov](mailto: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.

2. The email address you provided during registration is your new user name. Enter your email address in the User Name box and click "Submit".



You are here » Home » PSA Logon

Monday, September 09, 2013  
Logout

Please type your User Name:

User Name:

[Forgot your user name?](#)

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3. Type the answer to your security question exactly as you typed it during registration, including any punctuation or spaces. For example, if you selected the “Where were you born” question and typed “New York, NY” as the answer, you must type “New York, NY” as the answer. You would not be able to log on if you typed “New York”, “New York, NY” or “New York, N.Y.” Click the “Submit” button.

UNITED STATES TAX COURT

About the Court Today's Opinions Opinions Search Orders Docket Inquiry Final Status Report eAccess Forms Judges  
Rules Press Releases Telephone Numbers Fees/Charges Taxpayer Information Clinics/Student Practice/Calendar Call Employment Help

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

You are here » Home » PSA Logon Monday, September 09, 2013 Logout

What is your favorite color?

Answer:

Check this box to not ask this question on this computer for future logons.

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For security reasons, you cannot log on to Petitioner Access without correctly answering the question. If you cannot gain access, you will need to re-register. If you wish to do so, please submit an eAccess Support Form or call the Court to delete your existing Petitioner Access profile. After your profile is deleted you may then re-register with the original User Name and Password from the registration information letter.

If you do not want to answer the security question each time you log on from the same computer, you may check the box below the security answer block and you will not be prompted to answer the security question on subsequent login attempts.

4. If you see the security image you selected and the description you typed during registration, type the password you created when you registered in the Password box and click the “Logon & Acceptance of Terms of Use” button to continue.

**Please type your Password**

If you do not recognize your security image and/or security image description, do **NOT** enter your password below.

Password:

[Forgot your password?](#)

**By logging into Petitioner Access, you acknowledge that you have read, understand, and agree with the United States Tax Court's Terms of Use.**



Lincoln\_sunset

Logon & Acceptance of Terms of Use

If you forget or would like to reset your password, click on the “Forgot your password?” link below the password box to display the “Forgot Password” page. Enter your User Name (your email address) and click the “Submit” button. The system will send you an email message containing a temporary password to allow you to log on and change your password.

**Forgot Password**

User Name:

Enter your User Name and click Submit.  
Your Password will be emailed to you.

If you are unable to log on with the temporary password, it is possible that there is a corrupt cookie or data stored in your Web browser. Depending on your browser, try deleting your browser’s cookies, passwords, and form data or clearing the cache. If you are using Internet Explorer 8, click “Tools” and “Delete Browsing History” and then click the appropriate button. You may also try using a different browser or computer. Petitioner Access is not compatible with Google Chrome.

- At the end of your Petitioner Access session, you may log out the system by clicking the “Logout” hyperlink in the upper-right corner of the screen below the date.

**Viewing the docket sheet and documents**

Registered users may view case information and documents available in electronic form in their case(s) by logging on to Petitioner Access.

**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
- Individual documents that have been sealed or deemed stricken from the record
- 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.

**Service Documents**

If you consented to receive eService, you will see a list of unviewed documents eServed in your cases on the “My Service” page each time you log on to Petitioner Access. If all previously eServed documents have been viewed and no new documents have been served in your case(s), you will see the “No unviewed Service Documents” message. Documents served in paper, if any, will not appear on the “My Service” page.

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You are here > Home > My Service Monday, September 09, 2013  
Logout

Go to > My Cases My Service My Transactions, Case Entry, Party Search, Corporate Search  
Go to > Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Additional Case  
HELP > Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Petitioner: John H. Smith

My Service

No Unviewed Service Documents.

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If new documents have been served or you have not viewed previously served documents, they will be listed on the “My Service” page. The page displays the date of service, the docket number and caption of the case, and the type of document served. Clicking the “View” button in the “Service Document” column will open the document in Adobe Reader or equivalent PDF viewer. The number on the “View” link is the number of pages in the document. Clicking the hyperlinked docket number will take you to the “Case Index” for the case.

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You are here » Home » **My Service** Monday, September 09, 2013  
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Go to » My Cases **My Service** My Transactions, Case Entry, Party Search, Corporate Search  
Go to » Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Additional Case  
**HELP** » [Petitioners' Guide to Electronic Case Access and Filing](#), [eAccess Support Form](#)

**Petitioner:** John H. Smith

**My Service**

Max. Results per Page: 25

Service Date	Docket Number	Caption	Document Type	Service Document
09/09/2013	042111-13	John H. Smith & Mary A. Smith	Motion	View 3

Documents will remain on the list of unviewed service documents until they are viewed. After a document is viewed, it is removed from the list. Clicking the “View” hyperlink to download a document counts as the service view. If the document window opens to a blank screen, please see page 15 for instructions on changing your Adobe Acrobat or Adobe Reader settings. Should you encounter problems viewing documents, please seek help immediately.

## My Cases

After viewing a service document or to view other documents in your cases, click the “My Cases” hyperlink near the top of the page to display a list of your open cases. If you did not consent to receive eService, you will see a list of open cases on the “My Cases” page after logging on to Petitioner Access.

Click the “Closed Cases” radio button to display a list of your closed cases (see purple box below). You may also click the “Open and Closed Cases” radio button to display all your cases (both open and closed).

Click the hyperlinked docket number to view the docket sheet for the selected case.

**Note:** If you have more than one case before the Tax Court, you must add each additional case to your Petitioner Access profile using the instructions on page 25 before you will see them in your “My Cases” list.

You are here » Home » **My Cases**

Monday, September 09, 2013  
Logout

Go to **My Cases**, My Service, My Transactions, Case Entry, Party Search, Corporate Search  
 Go to » Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Additional Case  
**HELP** » [Petitioners' Guide to Electronic Case Access and Filing](#), [eAccess Support Form](#)

**Petitioner:** John H. Smith

**My Cases**

Display »  Open Cases  Closed Cases  Open and Closed Cases

<b>Max. Results per Page:</b> 25	
Docket Number	Caption
042111-13	John H. Smith & Mary A. Smith

## The Docket Sheet and Case Index

The docket sheet contains the Case Index--a list of all filings and proceedings in the case. To print the docket sheet, click the gray "View/Print Docket Sheet" button located above the Case Index to open a printer friendly version. Click the print button in the printer friendly window.

For documents available in electronic form, a "View" hyperlink that includes the number of pages in the document. To view a document, click the hyperlink once. Please allow a sufficient amount of time for the document to open. Large documents take longer to open. In the example below, the Petition contains two pages. Click the "View 2" hyperlink to view it.

Go to » My Cases, My Service, My Transactions, Case Entry, Party Search, Corporate Search  
 Go to » Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Additional Case  
**HELP** » [Petitioners' Guide to Electronic Case Access and Filing](#), [eAccess Support Form](#)

**Petitioner:** John H. Smith

**Case Index**



**Docket No.:** 042111-13      **Caption:** John H. Smith & Mary A. Smith

**Petitioner Counsel**

Bar No: PRO SE  
No: 1

**Respondent Counsel**

Bar No:  
No:



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

Go to Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

Max. Results per Page: 25

Filed	Filings and Proceedings	Action/Status Date	Served	Document
08/21/2013	PETITION FILED by Petrs. John H. Smith, Mary A. Smith: FEE PAID		R 08/21/2013	<span style="border: 1px solid purple;">View 2</span>
08/21/2013	REQUEST FOR PLACE OF TRIAL AT WASHINGTON, DC by Petrs. John H.		R 08/21/2013	View 1

Documents are in portable document format (PDF) and require Adobe Reader or equivalent to view them. Clicking “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.

If the document window opens to a blank screen, please see page [20](#) for instructions on changing your Adobe Acrobat or Adobe Reader settings. Should you encounter problems viewing documents, please seek help immediately.

The docket sheet also contains links (inside the red box in the above picture) to correspondence documents, information on parties, participants, and practitioners in the case, and eFiling:

- **Miscellaneous Unfiled Documents** - displays a list of viewable documents that were not filed in the case, such as correspondence from the Court, Standing Pretrial Notices, Final Status Report instructions, etc.
- **Parties** - displays petitioners, intervenors, corporations, and fiduciaries in the case.

- **Participants** - displays the partner(s) who elect to participate in a partnership action by filing a notice of election to participate under [Rule 245](#).
- **Respondent Practitioners** - displays the attorneys representing the IRS.
- **eFiling** - displays the eFiling form that allows you to electronically transmit documents to the Court. See Chapter VI e"eFiling" for more information.

## **Resolving problems viewing documents**

To avoid problems using eAccess, try adding [www.ustaxcourt.gov](http://www.ustaxcourt.gov) to your list of trusted sites and change your browser settings to allow pop-up windows on the Court's site. You should use high-speed cable or DSL internet service to view documents. Dial-up service may not allow a document to download before the eAccess connection times out.

A large document may take several minutes to open, even with a high-speed connection. Please allow sufficient time for it to download. The system will alert you when the document is very large (greater than 500 pages or 500MB).

Petitioner Access is not compatible with mobile devices, such as tablet computers or smartphones. You should attempt to view documents only from a notebook or desktop computer.

The Court's system sends a Notification of Service immediately after a document is eFiled. The document must be indexed before it may be viewed through Petitioner Access. This may take several minutes or longer, depending on the size of the document and volume of transactions the system is processing. The Court recommends waiting approximately 30 minutes after receiving the Notification of Service before attempting to view the document eServed.

Adobe Acrobat, Adobe Reader, or equivalent PDF viewer is required to view documents. Adobe Reader may be obtained free of charge from the Adobe Web site (<http://get.adobe.com/reader/>).

If you are having trouble viewing a document, try downloading and installing the latest version of the viewer. Downloading Adobe Reader may also download and install the Google Chrome browser which is not compatible with Petitioner Access. Make sure to uncheck the box next to "Yes, install Chrome as my default browser and Google Toolbar for Internet Explorer–optional" See red box below.

Home / Downloads / Adobe Reader /

# Adobe Reader download

**Adobe Reader XI (11.0.04)** (48.2 MB)

Your system: Windows XP SP2 - SP3, English  
Do you have a different language or operating system?

Yes, install Chrome as my default browser and Google Toolbar for Internet Explorer – optional. (32.11 MB) [Install Options](#)

By clicking the Download now button, you acknowledge that you have read and agree to the [Adobe Software Licensing Agreement](#).

**Download now**

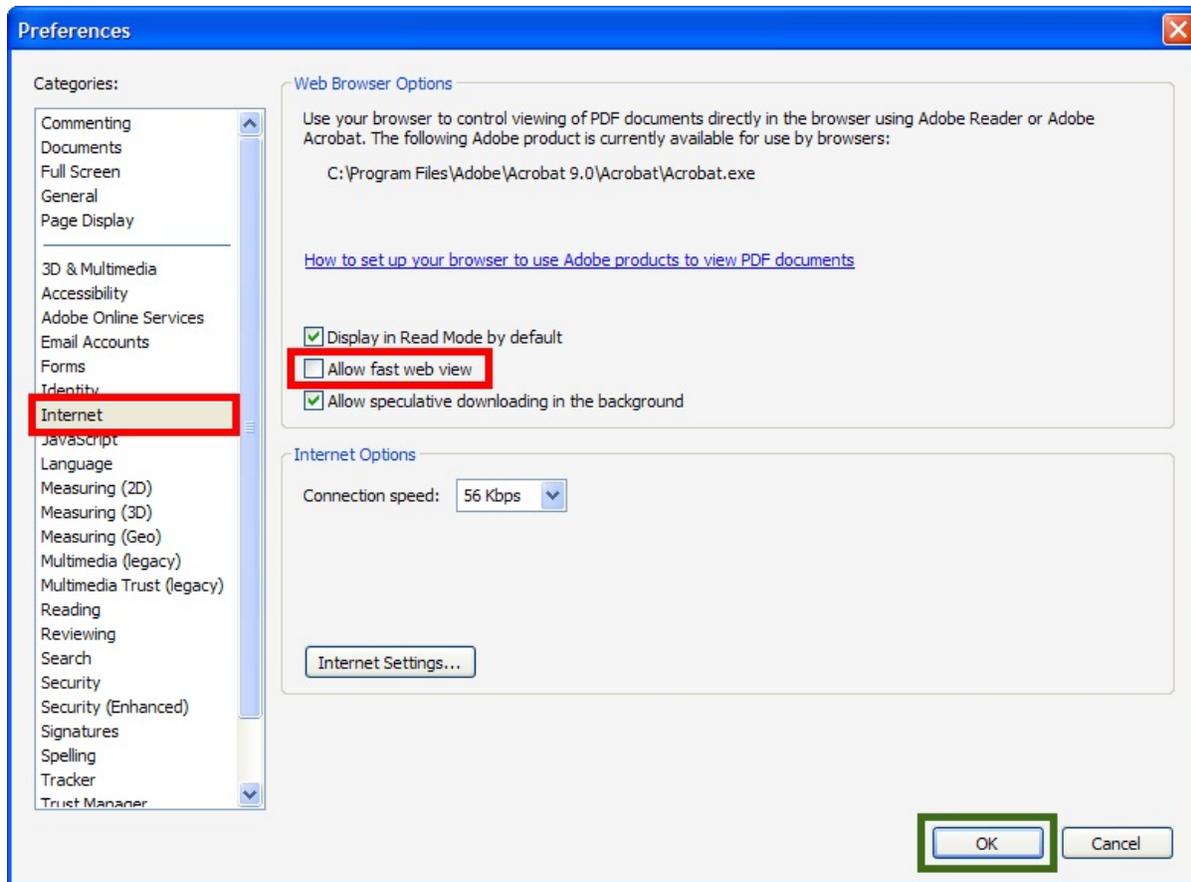
Please note, depending on your settings, you may have to temporarily disable your antivirus software.

**RESOURCES**  
[Learn more about Adobe Reader](#)  
[Adobe Reader system requirements](#)  
[IT/OEM Admins - Distribute Adobe Reader](#)

If a document opens to a blank screen or you receive an error when opening a document, a setting in Adobe Acrobat or Adobe Reader may be preventing the it from opening. To change the setting:

1. Close Petitioner Access and all Web browser windows.
2. Launch Adobe Reader. (Depending on your computer, you may need to click the “Start” button and then “All programs”, and select Adobe Reader from the list of programs.)
3. Select “Edit” on the menu and click “Preferences” at the bottom of the menu.

4. Select the “Internet” category on the left of the “Preferences” window.



5. Uncheck “Allow fast web view” box under “Web Browser Options”.
6. Click OK.
7. Exit Adobe Reader.
8. Reboot your computer.
9. Log on to Petitioner Access and view your document.

**Note:** Updating Adobe Reader and Adobe Acrobat may reset the “Allow fast web view” setting. Verify the “Allow fast web view” box is unchecked each time you update either program.

## Searching Docket Records

Petitioner Access allows you to search for cases and view Docket records of unsealed cases to which you do not have eAccess. You may also view opinions, orders, and decisions which are available to the public. **Note:** Orders and decisions entered before March 1, 2008, are not viewable. You may search by docket number (Case Entry), the name of a party (Party Search), or the name of a corporation (Corporate Search).

## Case Entry

To search for a case by docket number, click the “Case Entry” link, type the Docket Number, and then click the “Search” button to display the docket sheet.

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Go to » My Cases, My Service, My Transactions, **Case Entry**, Party Search, Corporate Search  
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**HELP » Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form**

---

**Petitioner:** John H. Smith

---

### Case Entry

**Docket Number:** 123456 - 13

## Party Search

To search by the petitioner’s name, click the “Party Search” link, enter the petitioner’s last name (required), and click “Search”. You may narrow the search by entering the first name, middle initial, and/or state.

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Go to » My Cases, My Service, My Transactions, Case Entry, **Party Search**, Corporate Search  
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**HELP » Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form**

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**Petitioner:** John H. Smith

---

### Individual Party Search

**Last Name:** Jones   
**State:**

**First Name:** Martha   
**Year Submitted:** From 2013 To 2013

[Help](#)

Docket records are available for cases filed on or after May 1, 1986.

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

The screenshot shows the United States Tax Court website interface. At the top, there is a navigation bar with links such as "About the Court", "Today's Opinions", "Opinions Search", "Orders", "Docket Inquiry", "Final Status Report", "eAccess", "Forms", and "Judges". Below this is a header with the text "United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700".

The main content area shows the "Individual Party Search" section. It includes input fields for "Last Name" (filled with "Jones"), "First Name" (filled with "Martha"), and "Middle" (empty). There are also fields for "State" (empty) and "Year Submitted" (with "From" and "To" sub-fields, both empty). "Search" and "Reset" buttons are located below these fields.

Below the search form is a table with the following data:

Docket No. ↑	Date Filed	Petitioner Name	Spouse Name	State
118345-07S	08/15/2007	Martha L. Jones		WA

## Corporate Search

If the petitioner is a corporation, click the “Corporate Search” link, enter one key word from the petitioner’s name in the “Keyword 1” box, and click “Search”. You may narrow the search by entering a second key word in the “Keyword 2” box. Any cases found will be displayed. Click on a case in the list to select it.

The screenshot shows the United States Tax Court website interface, similar to the previous one. The navigation bar and header are the same.

The main content area shows the "Corporate Search" section. It includes input fields for "Keyword 1 (Required)" (filled with "acme") and "Keyword 2 (Optional)" (empty). "Search" and "Reset" buttons are located below these fields. The "Search" button is highlighted with a green box.

Below the search form is a "Help" link and a note: "Docket records are available for cases filed on or after May 1, 1986."

## Adding an Additional Case to Your Profile

If you have filed more than one petition in the Tax Court since 2005, you may register for eAccess to each open case. After obtaining registration instructions with temporary User Names and Passwords for additional cases, you may add them to your Petitioner Access profile by clicking the “Additional Case” hyperlink near the top of the “My Cases” page. Enter the user name and password from the registration instructions that were sent for the additional case and then click “Save”.

The screenshot shows the United States Tax Court website navigation bar with links for About the Court, Today's Opinions, Opinions Search, Orders, Docket Inquiry, Final Status Report, eAccess, Forms, Judges, Rules, Press Releases, Telephone Numbers, Fees/Charges, Taxpayer Information, Clinics/Student Practice/Calendar Call, Employment, and Help. Below the navigation bar is the text: "United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700". The breadcrumb trail reads: "You are here > Home > My Information". The date and time are "Monday, September 09, 2013" and "Logout". The main navigation area includes links for "Go to > My Cases, My Service, My Transactions, Case Entry, Party Search, Corporate Search", "Go to > Update Info, Change User Name, Change Password, Change Security Image, Change Security Question", and a highlighted "Additional Case" link. Below this is a "HELP > Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form" link. The user's name is displayed as "Petitioner: John H. Smith". The "Additional Case" section contains a form with the instruction: "Please enter the User Name and Password that you received in your letter for your additional case". The form has three input fields: "User Name" with the value "85I6YMZS422P", "Password" with masked characters, and "Confirm Password" with masked characters. Below the form are "Save" and "Reset" buttons, with the "Save" button highlighted by a green box.

You will see a message confirming the case has been added to your profile. The case will now appear in your “My Cases” list.

### Additional Case

The screenshot shows a confirmation message: "Your additional case has been added." Below this is the same "Additional Case" registration form as in the previous screenshot, with the instruction: "Please enter the User Name and Password that you received in your letter for your additional case". The form has three input fields: "User Name", "Password", and "Confirm Password", all of which are currently empty. Below the form are "Save" and "Reset" buttons.

**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.

# Chapter IV. Managing Your Petitioner Access Profile

## Change your consent to eService

To update your consent to receive eService or informational emails from the Court which you provided during registration, click the “Update Info” link. Make the needed changes and click the “Save” to change your preferences. **Note:** Consent to receive eService is required in order to eFile.

To view the eAccess Terms of Use, click the “Click here to view our Terms of Use” link.

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Go to: [My Cases](#), [My Service](#), [My Transactions](#), [Case Entry](#), [Party Search](#), [Corporate Search](#)  
Go to: [Update Info](#), [Change User Name](#), [Change Password](#), [Change Security Image](#), [Change Security Question](#), [Additional Case](#)  
[HELP](#) » [Petitioners](#) [Guide to Electronic Case Access and Filing](#), [eAccess Support Form](#)

---

**Petitioner:** John H. Smith

---

### Update Info

**USTC Consent**

**Consent to eService?**  Yes  No

eService provides notification of service via e-mail. Served documents can be viewed electronically through the Petitioner or Practitioner Access Systems.

**Consent to information e-mails from the Court?**  Yes  No

**Agreed with our Terms Of Use on 09/09/2013 09:10:08 Eastern time signed by John Smith**

[Click here to view our Terms of Use](#)

## Change User Name (email address)

Your email address is your User Name. To change your User Name, click the “Change User Name” link and enter your new email address in the “New User Name” and “Confirm New User Name”. The email address you provide must be able to receive messages. By accepting the eAccess Terms of Use, you are required to regularly check your email.

If you consent to receive eService, you should frequently log on to your Petitioner Access account in case a notification was intercepted by the email program’s junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court’s email system, you should add the Court’s domain “ustaxcourt.gov” to your email program’s list of safe senders. **The Tax Court does not respond to sender verification messages automatically generated by junk email or spam filters.** **Note:** If an email notification of service is returned, the Court will revoke your consent to eService.

You are here » Home » My Information

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Go to » My Cases, My Service, My Transactions, Case Entry, Party Search, Corporate Search  
 Go to » Update Info, **Change User Name**, Change Password, Change Security Image, Change Security Question, Additional Case  
**HELP** » Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Petitioner: John H. Smith

### Change User Name

Enter a valid email address in the boxes below and click "Save". The email address entered is your new Petitioner Access user name.

New User Name

Confirm New User Name

**Note:** You cannot change your address on record with the Court, which is your mailing address, or telephone number through Petitioner Access. You must file Form 10, Notice of Change of Address.

### Change Password

To change your password, click on the "Change Password" link. Type the current password (the password you used to log on most recently to Petitioner Access) in the "Old Password" box and enter the new password in the center box. Passwords are case-sensitive, must be at least eight characters in length and must contain both letters and numbers. No spaces, symbols (\* # \_ -) or punctuation (? , ; .) are allowed. Type the new password again in the "Confirm New password" box. Click the "Save" button to validate and save the new password.

You are here » Home » My Information

Monday, September 09, 2013  
Logout

Go to » My Cases, My Service, My Transactions, Case Entry, Party Search, Corporate Search  
 Go to » Update Info, Change User Name, **Change Password**, Change Security Image, Change Security Question, Additional Case  
**HELP** » Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Petitioner: John H. Smith

### Change Password

Old Password

New Password

Confirm New Password

## Change Security Image

To change your security image or its description, click the “Change Security Image” link. The current image is displayed. To select a different image, click the “Click here to change your Security Image” link. Select a new image as on page 7. You may change the description by deleting the existing text from the box and then typing a new description. Click the “Save” button to save your changes.

The screenshot shows the United States Tax Court website interface. At the top, there is a navigation bar with links such as 'About the Court', 'Today's Opinions', 'Opinions Search', 'Orders', 'Docket Inquiry', 'Final Status Report', 'eAccess', 'Forms', and 'Judges'. Below this is a banner for the United States Tax Court, 400 Second Street, NW, Washington, DC 20217, Telephone: 202-521-0700. The user is logged in as John H. Smith, and the date is Monday, September 09, 2013. The main content area is titled 'Change Security Image' and contains a form with the following elements:

- Current Security Image:** A field displaying a sunset image over a body of water.
- Description:** A text input field containing the text 'Lincoln\_sunset'.
- Buttons:** 'Save' and 'Reset' buttons.

## Change Security Question

To change your security question, click on the “Change Security Question” link. The current question is displayed. Select a different question from the “Security Question” drop down list. Type the answer to the question in the “Answer” field, and then click the “Save this question and answer” button to validate and save the security question and answer.

Please pay close attention to how you type the answer. When you log on to Petitioner Access after registering, you must provide the answer to your security question exactly as you type it during registration, including spaces and punctuation. For example, if you selected the “Where were you born” question and typed “New York, NY” as the answer, you would not be able to log in if you typed “New York”, “New York NY” or “New York, N.Y.” There is no way to reset the security question. If you are unable to correctly enter the answer, you will need to re-register.

You are here » Home » My Information

Monday, September 09, 2013  
Logout

Go to » My Cases, My Service, My Transactions, Case Entry, Party Search, Corporate Search  
Go to » Update Info, Change User Name, Change Password, Change Security Image, **Change Security Question**, Additional Case  
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**Petitioner:** John H. Smith

### Change Security Question

<b>Security Question</b>	What is your favorite food? <input type="button" value="v"/>
<b>Answer</b>	<input type="text" value="pizza"/>

## Chapter V. eService

[Rule 21\(b\)](#) of the Tax Court Rules of Practice and Procedure authorizes electronic service of documents to registered users through the eAccess system. The Court sends an email Notification of Service to petitioners and practitioners who register for eAccess and consent to eService 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 expert reports, cannot be served by the Court.

**Note:** The Court's system sends a Notification of Service immediately after a document is eFiled. The document must be indexed before it may be viewed through eAccess. This may take several minutes or longer, depending on the size of the document and volume of transactions the system is processing.

Simultaneous briefs (briefs due by all parties to the Court on the same day) will be added to the Case Index as they are filed, but will not immediately be served or be viewable through Petitioner Access. The Court will serve simultaneous briefs when all have been received. You may view simultaneous briefs through Petitioner Access after service.

Receiving eService is optional for self-represented petitioners. If you do not consent, the Court and all other parties will serve you with documents in paper form. Consent to eService is a prerequisite to eFiling. If you do not consent to eService, you will not be able to eFile and must file all documents with the Court in paper form.

You may consent to eService when registering for eAccess by choosing "Yes" at the "Consent to eService?" option, or if already registered, by logging on Petitioner Access, choosing the "Update Info" link, and selecting "Yes" at the "Consent to eService?" option. See Chapter IV "Managing Your Petitioner Access Profile" for more information. An indication of "Yes" to "Consent to eService?" constitutes consent to electronic service of documents as provided in these procedures. You may remove your consent by logging on to Petitioner Access, clicking the "Update Info" link and changing the selection to "No".

You must continue to serve the Designated Service Person for the other party or other persons in paper form in accordance with [Rule 21\(b\)](#) if the Designated Service Person has not consented to eService or if you file the document with the Court in paper form. The Designated Service Person is the practitioner designated by the Court or by another party's counsel to receive service of documents in a case. Documents that are not filed with the Court, such as discovery requests, should also be served in paper form.

If you eFile a document and all other parties or persons have consented to receive eService, the email Notification of Service sent by the Court constitutes service so you are not required to include a certificate of service in the eFiled document. In most cases, the only other party you will need to serve is the IRS (respondent). The IRS has consented to receive eService so you do

not need to include a certificate of service or mail a copy of the document, unless the document is longer than 50 pages, to the IRS attorney assigned to your case if you eFile the document.

Upon receipt of the Court's email Notification of Service, you should log on to Petitioner Access 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 you click the View link.

When you eFile, you 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 (bounces back) as undeliverable to the Court's system, the Court will revoke their eService election and notify you. You must then serve the Designated Service Person in paper form.

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, or the Court receives a sender verification message, the Court will automatically revoke your election to receive eService. As consent to eService is a prerequisite for eFiling, you will also lose the ability to eFile documents. The Court will send you a letter advising that your election to receive eService was revoked and that you must log on to Petitioner Access and update your eService preference and email address to restore eService. The email address you provide must be able to receive messages. By accepting the Terms of Use, you are required to regularly check your email and to update your email address in your Petitioner Access profile in the event it changes. You should log on to Petitioner Access daily in case an eService notification was intercepted by your email program's junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, you should add the Court's domain "ustaxcourt.gov" to your email program's list of safe senders. If you use Gmail, you may need to create a filter to direct the Court's messages to your Inbox.

## Chapter VI. eFiling

This guide is intended for the use of petitioners who represent themselves before the Tax Court. Petitioners who represent themselves may but are not required to eFile in their Tax Court case. Practitioners should use the “Practitioners’ Guide to Electronic Case Access and Filing” available on the Court’s Web site.

### Who may eFile?

Taxpayers (petitioners) who are registered for Petitioner Access and who agree to the eAccess Terms of Use and consent to electronic service (eService) may electronically file (eFile) documents from a computer that meets the minimum requirements for eAccess (see Chapter I “Petitioner Access”). The petition may be filed only in paper form; thus, eFiling in a case can be commenced only after a petition has been filed in the Tax Court in that case.

### Which documents may be eFiled?

The table on page [67](#) includes the documents that may be filed with the Tax Court. The Tax Court Rules of Practice and Procedures are applicable to all documents filed with the Court.

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

You must electronically transmit to the Court any exhibits or attachments to eFiled documents. Exhibits and attachments must be included in the same electronic file as the document you are eFiling. You may mail exhibits or attachments that are not in a format that readily permits electronic conversion to PDF or TIFF format, such as blueprints and software, to the Court with a cover sheet including the caption, docket number, title of the electronically filed document, and date the document was accepted for filing (see page [78](#) for sample format). The eFiled document should indicate which exhibits or attachments are not electronically transmitted (and thus not included in the eFiled document), and you should send a copy of the exhibits or attachments to the to the other parties or persons in the case in the format in which they are filed with the Court. See page [39](#) for additional information on service of documents.

If you eFile documents in the nature of evidence, for example, bank statements or cancelled checks, they are not considered to have been “received into evidence” by the Court. You and the IRS (respondent) may offer evidentiary materials to the Court at the time of trial, at which time the Court may receive those materials into evidence. Until those materials are received into evidence during your trial or hearing, you cannot rely on such documents as evidence.

Unlike exhibits which are included in the document file, you would eFile a document requiring leave of the Court for filing, such as a Reply filed out of time, in a separate document from an eFiled motion for leave to file per [Rule 41\(a\)](#) of the Tax Court Rules of Practice and Procedure. However, you must submit the document requiring leave in the same eFiling transaction as the motion. For example, you would eFile a motion for leave to file a reply out of time (motion.pdf)

and would add the Reply (reply.pdf) when prompted to attach the document to be eLodged. The motion would be eFiled and the Reply would be eLodged. If the Court grants the motion for leave, then the Court will file the Reply. You must also eFile a motion for leave with supporting memorandum of law and related papers in separate documents but in the same transaction. See instructions on page [52](#) for additional information on eFiling documents requiring leave and supporting documents.

You would eFile affidavits, briefs, declarations, and memoranda that are filed in support of documents other than motions for leave in separate transactions. For example, you may file a motion for summary judgment in one transaction and a declaration in support of the motion in another transaction.

You cannot eFile documents in disclosure cases (i.e., cases where the docket number ends with the letter “D”) and sealed cases. All documents must be filed in paper form. In addition, you must also file 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 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.

## **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). However, if the case is calendared for trial or hearing, documents may not be eFiled after 3:30 p.m. Eastern time on the last business day before the start of the trial session. See page [38](#) (cases set for trial or hearing).

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



John H. Smith  
111 Elm Street  
Washington, DC 20000  
Telephone: (202) 555-1212  
email: myusername@example.com

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

WHEREFORE, it is prayed that this motion be granted.	
Date: May 1, 2010	John H. Smith 111 Elm Street Washington, DC 20000 Telephone: (202) 555-1212 email: myusername@example.com
Date: May 1, 2010	<i>Mary A. Smith</i> _____ Mary A. Smith 111 Elm Street Washington, DC 20000 Telephone: (202) 555-1212

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.

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

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

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

If an eFiled document is longer than 50 pages, you must send a paper courtesy copy to the Judge assigned to the case and all other parties in the case. If no Judge is assigned to the case, mail the courtesy copy to the Chief Judge. If a document is eFiled in consolidated cases, only one courtesy copy is required. Mail the courtesy copies within 3 business days of filing.

## **Consolidated Cases**

You must list all the docket numbers of the cases in chronological order beginning with the lowest number (i.e., the oldest case first) in the caption of the document. The case with the lowest docket number is the lead case. See [Rule 141\(a\)](#).

When eFiling a motion to consolidate, amended motion to consolidate, motion to calendar and consolidate, or amended motion to calendar and consolidate, you are required to enter in chronological order all cases to be consolidated, making sure all are entered correctly.

1. Enter a docket number in the spaces provided and click the “Add” button.

#### eFiling

Docket No.:	042111-13	Caption:	John H. Smith & Mary A. Smith
-------------	-----------	----------	-------------------------------

[Go to](#) » Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:** ■ *Select Document Name*

Select the Document Name or Type the Code then Press Select:

Document Name:  Code:

Enter in chronological order all docket numbers listed in caption beginning with the lowest number that you are moving to consolidate.

-

042111-13	John H. Smith & Mary A. Smith
-----------	-------------------------------

Turn On the eFiling Wizard

2. Repeat until all cases have been added.

If the docket number is incorrect, click the “Remove” button.

#### eFiling

Docket No.:	042111-13	Caption:	John H. Smith & Mary A. Smith
-------------	-----------	----------	-------------------------------

[Go to](#) » Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:** ■ *Select Document Name* ■ Select Parties ■ Attach Document ■ Final Review

Select the Document Name or Type the Code then Press Select:

Document Name:  Code:

Enter in chronological order all docket numbers listed in caption beginning with the lowest number that you are moving to consolidate.

-

042111-13	John H. Smith & Mary A. Smith
312345-13	John Doe

Turn On the eFiling Wizard

3. Click “Next”.
4. Proceed to step 7.c., “Attach the document” beginning on page [46](#).

Documents are usually eFiled in the lead case only. For example, you would file a motion for continuance and the system will add the docket entry and link the motion to the case index for all cases in the consolidated group. However, the eFiling system allows the you to select whether a document is eFiled in all cases, some cases, or only one case in the group. For example, if you

are eFiling a notice of change of address and you are the petitioner in two cases in a group of five consolidated cases, you would click the “Specific Cases” radio button, click “Next” and then select the two docket numbers in which you want to file your document. The system will add the notice to only those two cases.

### eFiling

Docket No.: 042111-13      Caption: John H. Smith & Mary A. Smith

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[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:**   ■ *Select Document Name*   ■ Select Parties   ■ Attach Document   ■ Final Review

Select the Document Name or Type the Code then Press Select:

Document Name: MOTION FOR CONTINUANCE      Code:      

**Into which of the consolidated cases are you eFiling the document?**

All Cases    This Case Only    Specific Cases

 Turn On the eFiling Wizard     

**Note:** If one or more of the parties in a consolidated group requires paper service, you must include a certificate of service in the filing.

## Cases set for trial or hearing

If your case is calendared for trial or hearing, you may not eFile after 3:30 p.m. Eastern time on the last business day before the start of the trial session and for the duration of the session. For example, in a case calendared for trial beginning Monday, September 9, eFiling would be blocked after 3:30 p.m. on Friday, September 6. After that time and for the duration of the trial session, you must file any documents in paper form at the trial session.

## eFiling Wizard

 Welcome to the eFiling Wizard! I will walk you step-by-step through the eFiling process. The first step is to select the name of the document that you wish to eFile. Click on the 'Click Here for a List of Document Names' link to see the list of documents that can be filed. Some documents names have an arrow to the right - this means that a second list of documents will be displayed when you click on it. Click on a document name to select it.

If the document name is correct, click on the 'Next' button to proceed to the next step.

If you selected the wrong document name simply click on the document name to display the list of document names again.

**Helpful Hint:** If you are unsure of the precise document name, simply select the one that seems appropriate. The Court will retitle it, if necessary, and notify you.

Select the Document Name:

[Click Here for a List of Document Names:](#)

 Turn Off the eFiling Wizard

The Court's system includes an eFiling Wizard to guide you through the eFiling process. The Wizard will ask questions to construct the docket entry for the document. During the eFiling process, the system builds and displays the docket entry based on your answers and the options you select. The Wizard is mandatory for the first ten eFiling transactions. Beginning with the eleventh document, you may turn the Wizard on or off at any time. The Court recommends that eFilers use the Wizard while eFiling all documents.

## Service of eFiled documents

Each party who eFiles must continue to serve the other party or other persons involved in the matter in paper form in accordance with [Rule 21\(b\)](#) if the other party or other persons have not consented to eService or if the document is filed with the Court in paper form. You may view the parties' method of service on the eFiling screen. In most cases, the only other party you will need to serve is the IRS (respondent). The IRS has consented to receive eService so you do not need to include a certificate of service or mail a copy of the document, unless the document is longer than 50 pages, to the IRS attorney assigned to your case if you eFile the document. However, if there is another party or person in the case who has not consented to receive eService, you will need to include a certificate of service and mail the party or person a copy of the document. If the other party or persons have consented to receive eService, the email Notification of Service sent by the Court constitutes service of the eFiled document and a certificate of service is not required.<sup>1</sup>

Simultaneous briefs (briefs due by all parties to the Court on the same day) will be added to the case index as they are filed, but will not immediately be served or be viewable through Petitioner or Practitioner Access. The Court will serve simultaneous briefs when all have been received. Simultaneous briefs may be viewed through Petitioner and Practitioner Access after service.

In addition to serving the designated service person, the Court will send a courtesy copy of the Notification of Service to the eFiler and all registered Petitioner Access and Practitioner Access users in the case who have consented to receive eService. If eService on those parties or other persons receiving courtesy electronic service fails, the eFiler is not required to serve them in paper form.

**Note:** The Court's system sends a Notification of Service immediately after a document is eFiled. The document must be indexed before it may be viewed through eAccess. This may take several minutes or longer, depending on the size of the document and volume of transactions the system is processing.

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<sup>1</sup>If the email Notification of Service to the Designated Service Person is returned (bounces back) as undeliverable to the Court's system, the Court will revoke the person's eService election and notify the eFiler, who must then serve the Designated Service Person or self-represented petitioner in paper form. If you eFile a document and eService on the other party fails, the Court will instruct you to send a paper copy of the document to the Designated Service Person. If eService on those parties or other persons receiving courtesy electronic service fails, you are not required to serve them in paper form.

You should log on to Petitioner 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, 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, your election to receive eService is automatically revoked. As consent to eService is a prerequisite for eFiling, you will also lose the ability to transmit documents electronically. To restore eService and eFiling privileges, you must log on to Petitioner Access, enter a valid email address, and update your eService preference.

## **Determining the status of a document transmitted on or before January 17, 2014**

For pending documents transmitted to the Court on or before January 17, 2014, the Court will send you email notifications indicating whether a transmission was accepted for filing. The Court processes documents Monday through Friday. Email notification of transmissions that are accepted for filing are sent on the day the Court accepts the document for filing. The Court sends email notification of rejected transmissions as they are processed. The notification will state a reason for the rejection. In most cases, you may transmit a corrected document.

All transactions commenced on or before January 17, 2014, that the Court has not processed will appear on your list of pending transactions. The list may be accessed by clicking the "My Transactions" link near the top of the Petitioner Access screen.

**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).

Documents filed after January 17, 2014, are entered on the record automatically as they are transmitted to the Court. They are eFiled and eServed as the Court receives them. Should you forget to save or print an eFiling receipt, you may view, save, and print the receipts from your eFiling transactions by clicking the hyperlinked transaction number on the "My Transactions" page.

## **Errors**

All documents transmitted after January 17, 2014, are immediately filed and entered on the record. If you discover an error in an eFiled document, you may eFile a motion to supplement or a motion to amend the eFiled document in accordance with the Tax Court Rules of Practice and Procedure.

The Court's Docket Section will review all eFiled documents. The Docket clerk may correct certain errors in the docket entry or the document filed. The errors will be indicated in a Notice of Docket Change. The Court will preserve the original information you provided and note the correction(s) in a Notice of Docket Change which will appear on the docket record.

The Court may also order that a document be deemed stricken from the record. The docket entry for a stricken document will remain on the docket record but will be modified by adding "STRICKEN" to the end of the docket entry. The Court may make certain stricken documents unviewable by the parties. For example, a document eFiled in the wrong case will be deemed stricken and the contents will not be viewable.

## **Checklist for eFiling**

Have I:

- Registered for Petitioner Access, accepted the Terms of Use, and consented to receive eService?
- Added the Court's domain "ustaxcourt.gov" to my email program's list of safe senders so that email notifications do not bounce?
- Stated on the first page of my document that it has been filed electronically?
- Included my name, address, telephone number, and email address on the document?
- Converted my document to PDF or TIFF format?
- Verified that my PDF or TIFF document is legible?
- Remembered where I saved the PDF or TIFF document on my computer?
- Refrained from including or redacted (deleted) 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), if necessary?
- Retained a copy of the document for my records?

## **Navigating the eFiling Process**

The eFiling process consists of multiple steps with a final confirmation. Up until the point of submitting the document, any or all information may be changed. If you attempt to advance to the next step before entering the required information, the system will alert you by displaying in red text the corrections to be made.

As you advance through the process, you will see the system build the docket entry on the "Document Title" line, based on the information you provide and the selections you make (see the yellow highlighted area below).

When you begin the eFiling process, you will see “eFiling Steps” between the caption and the blue-shaded eFiling window (see red box below). The steps indicate where you are in the process and allow you to jump to another step by clicking a hyperlink. Your current step is shown in bold, black, italicized text. In the example below, the eFiler is at the “Attach Document” step. You may also navigate through the process by clicking the “Previous” and “Next” buttons at the bottom of the screen (see the green box below).

Go to » My Cases, My Service, My Transactions, Case Entry, Party Search, Corporate Search  
 Go to » Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Additional Case  
**HELP » Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form**

Petitioner: John H. Smith

**eFiling**

Docket No.: 042111-13      Caption: John H. Smith & Mary A. Smith

Go to » Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:**   ■ Select Document Name   ■ Select Parties   ■ ***Attach Document***   ■ Final Review

**Document Title:** MOTION FOR CONTINUANCE by Petrs. John H. Smith & Mary A. Smith

**Attach the Document File:**

**Service Parties:**

Service To:	Representing:
Commissioner of Internal Revenue	Electronic
PRO SE John H. Smith	Electronic Petitioner

**Show Courtesy Copy Parties:**

**Certificate of Service:**  Included      **Service Date:**

**Are exhibits or attachments included in the document you are eFiling?**  
 No  Exhibit  Exhibits  Attachment  Attachments

**Select whether any party or counsel objects to the filing of this Motion or Substitution of Counsel. See Rule 50(a).**  
 No Objection  Objection  Unknown

Turn On the eFiling Wizard

To access the eAccess “Help” library, click the hyperlink to the “Petitioners’ Guide to Electronic Case Access and Filing” or submit a request for assistance by clicking [eAccess Support Form](#) (see the purple box above).

**General Instructions - eFiling in “My Cases”**

1. Prepare your document for eFiling.
2. Log on to Petitioner Access.
3. Click the “My Cases” link to display the list of your open cases.

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

**UNITED STATES TAX COURT**

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[Employment](#)
[Help](#)

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

You are here > Home > **My Cases** Monday, September 09, 2013  
Logout

Go to **My Cases**, My Service, My Transactions, Case Entry, Party Search, Corporate Search  
 Go to > Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Additional Case  
**HELP > Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form**

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**Petitioner:** John H. Smith

- Click the eFiling link which is near the end of the “Go to” line below your name or click the green “eFile” button near the top-right of the window. The link and button are visible only if you are authorized to eFile. The link is visible only if you have consented to eService.

**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 > **PSA - Case Index** Friday, September 13, 2013  
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Go to > My Cases, My Service, My Transactions, Case Entry, Party Search, Corporate Search  
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**HELP > Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form**

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**Petitioner:** John H. Smith

**Case Index**



**Docket No.:** 042111-13      **Caption:** John H. Smith & Mary A. Smith

**Petitioner Counsel**  
 Bar No: PRO SE  
 No: 1

**Respondent Counsel**  
 Bar No:  
 No:

**View/Print Docket Sheet**

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

Go to > Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners **eFiling**

Max. Results per Page: 25

Filed	Filings and Proceedings	Action/Status Date	Served	Document
08/21/2013	PETITION FILED by Petrs. John H. Smith, Mary A. Smith: FEE PAID		R 08/21/2013	View 2
08/21/2013	REQUEST FOR PLACE OF TRIAL AT WASHINGTON, DC by Petrs. John H.		R 08/21/2013	View 1

6. Read and then acknowledge the Notice of Privacy Protection by clicking “OK”.



7. The eFiling Wizard will launch and walk you step-by-step through the process. Answer the questions when prompted so that the docket entry is created correctly. Many documents have unique requirements and using the Wizard ensures that the required information is included. The prompts you will see for almost all documents include:
- a. **Select the document name.** Select the title of the document from the “Filing Document” drop-down menu or type the corresponding code (not available while the Wizard is on) and click “Next”. See page [67](#) for a list of documents, codes, and categories. You will see a message if the document you select is not eligible for eFiling.

**eFiling**

Docket No.:	042111-13	Caption:	John H. Smith & Mary A. Smith
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[Go to](#) » [Case Index](#), [Miscellaneous Unfiled Documents](#), [Parties](#), [Participants](#), [Respondent Practitioners](#), [eFiling](#)

**eFiling Steps:** ■ *Select Document Name*

Select the Document Name or Type the Code then Press Select:

Document Name:  Code:

 Turn On the eFiling Wizard

The documents are grouped into categories, such as “Application” and “Memorandum”. When you click on a category, you will notice that some have an arrow to the right which indicates that a secondary list of document names will be displayed when you select it (see red box below). The document titles are arranged alphabetically. For example, “Motion for Continuance” appears above “Motion To Dismiss”. Categories that contain a large number of documents, such as motions and notices, will first display commonly filed documents. To view the complete list of motions in the example below, click “Other Motions...” (see green box below).

## eFiling

Docket No.: 042111-13      Caption: John H. Smith & Mary A. Smith

Go to > Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

eFiling Steps: ■ **Select Document Name**

Select the Document Name or Type the Code then Press Select:  
Document Name:  
MOTION TO CONSOLIDATE DOCKET NUMBERS

AMENDED  
AMENDMENT TO  
Application  
Computation  
Memorandum  
Miscellaneous Documents  
Motion

MOTION FOR CONTINUANCE  
MOTION FOR EXTENSION OF TIME  
MOTION FOR LEAVE TO FILE  
MOTION FOR LEAVE TO FILE OUT OF TIME  
MOTION FOR SUMMARY JUDGMENT  
MOTION TO CHANGE OR CORRECT CAPTION  
MOTION TO CHANGE PLACE OF TRIAL TO  
MOTION TO DISMISS  
MOTION TO DISMISS FOR LACK OF JURISDICTION

Other Motions...

MOTION FOR APPOINTMENT OF MEDIATOR  
MOTION FOR ASSIGNMENT OF JUDGE  
MOTION FOR CERTIFICATION OF AN INTERLOCUTORY ORDER TO PERMIT IMMEDIATE APPEAL  
MOTION FOR DEFAULT AND DISMISSAL  
MOTION FOR ENTRY OF DECISION  
MOTION FOR ESTATE TAX DEDUCTION DEVELOPING AT OR AFTER TRIAL PURSUANT TO RULE 156  
MOTION FOR INTERNATIONAL JUDICIAL ASSISTANCE  
MOTION FOR LEAVE TO CONDUCT DISCOVERY PURSUANT TO RULE 70(a)(2)  
MOTION FOR LEAVE TO SERVE ADDITIONAL INTERROGATORIES  
MOTION FOR MORE DEFINITE STATEMENT PURSUANT TO RULE 51  
MOTION FOR NON-BINDING MEDIATION  
MOTION FOR ORAL ARGUMENT  
MOTION FOR ORDER FIXING AMOUNT OF AN APPEAL

**Note:** If the width of your browser window or resolution or size of your monitor cannot accommodate three lists side by side, as in the example below, the third list may overlap the others, display to the left and/or crop the document titles. You may need to maximize your browser window or adjust the resolution of your monitor to see the full entries.

If a category list has arrows at the top or bottom, you may slowly scroll through the list by positioning your cursor over the arrow (see purple box above). To quickly scroll through the list, click and hold the arrow.

Certain documents, such as a response to an order or a stipulation of facts, require you to make an additional selection before proceeding to the next step. If the document you are filing is an amended, amended certificate of service, amendment to, opposition to, redacted, reply to, response to, supplemental to, supplemental, or redacted document or a request for admissions or stipulation of facts, please see the instructions on page [50](#). There are unique document codes for modifying or responding to petitions, replies to answers, pretrial memoranda, and briefs which may be found under the category of “Petition”, “Reply”, “Pre-Trial Memo”, etc. Consult the list of documents beginning on page [67](#) to determine which code to use.

- b. **Select the party or parties filing the document.** Click the check box(es) to select the filing party and click “Next”. If you are the only petitioner, the box beside your name is already checked. If there is a co-petitioner, such as your spouse, and you are eFiling the document on his or her behalf, click the box next to your spouse’s name. If you are filing a document jointly with the IRS attorney, you may select both your name, you co-petitioner’s name (if any), and respondent. In the example below, John and Mary Smith are both filing the document so John (the eFiler) checks the box next to Mary’s name.

## eFiling

Docket No.:	042111-13	Caption:	John H. Smith & Mary A. Smith
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[Go to](#) » Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:** ■ Select Document Name ■ **Select Parties** ■ Attach Document ■ Final Review

**Document Title:** MOTION FOR CONTINUANCE

**Select the Filing Parties:**

- Respondent
- John H. Smith
- Mary A. Smith

 Turn On the eFiling Wizard

[Previous](#) [Next](#)

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 one case, specific cases, or all cases.

- c. **Attach the document.** Click the “Select” button to the right of the “Attach the Document File” box to locate and attach the document to be filed. Documents must be in either PDF or TIFF file format. When a document has been selected, the button changes from “Select” to “Remove”. If you would like to attach a different file, click the “Remove” button.

## eFiling

Docket No.:	042111-13	Caption:	John H. Smith & Mary A. Smith
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[Go to](#) » Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:** ■ Select Document Name ■ Select Parties ■ **Attach Document** ■ Final Review

**Document Title:** MOTION FOR CONTINUANCE by Petrs. John H. Smith & Mary A. Smith

**Attach the Document File:**

motion.pdf [Remove](#)

**Service Parties:**

<b>Service To:</b>	<b>Representing:</b>
Commissioner of Internal Revenue	Electronic
PRO SE John H. Smith	Electronic Petitioner

**Show Courtesy Copy Parties:** 

**Certificate of Service:**  Included **Service Date:**

**Are exhibits or attachments included in the document you are eFiling?**

No  Exhibit  Exhibits  Attachment  Attachments

**Select whether any party or counsel objects to the filing of this Motion or Substitution of Counsel. See Rule 50(a).**

No Objection  Objection  Unknown

 Turn On the eFiling Wizard

[Previous](#) [Next](#)

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. See page [52](#) for special instructions. If the Court grants the motion for leave, then the Court will file the underlying document. A motion and supporting memorandum of law and related papers must also be eFiled separately.

d. **Indicate whether a certificate of service is included and the service date.**

In most cases, the only party that requires service is the Commissioner of Internal Revenue (the IRS). Because the IRS has consented to receive eService, you do not need to include a certificate of service or mail a copy of an eFiled document to the IRS attorney assigned to your case unless the document is longer than 50 pages. However, if there is another party or person, such as an intervenor, in the case who has not consented to receive eService, you will need to include a certificate of service and mail the party or person a copy of the document.

You will see a list of the parties in your case who require service under “Service Parties” with the type of service (electronic or paper) they receive and the party whom they represent, if any. If a party receives paper service, you must include a certificate of service in the document file, click the “Included” check box, and enter the date you served the document by typing the date (“8/29/13”, for example) or clicking the calendar icon and selecting a date. **Note:** You cannot enter a certificate of service date that occurs in the future. If all Service Parties receive electronic service, then the “Certificate of Service” section should be left blank.

You may view persons receiving courtesy electronic service by clicking the “Show Courtesy Copy Parties +” link (see purple box above). Click the “Hide Courtesy Copy Parties +” link to hide the list.

e. **Indicate whether attachments or exhibits are included.** Click the appropriate radio button. You may select only one of the following options:

- No Indicates the document does not contain exhibits or attachments.
- Exhibit Indicates the document contains one exhibit.
- Exhibits Indicates the document contains more than one exhibit.
- Attachment Indicates the document contains one attachment.
- Attachments Indicates the document contains more than one attachment.

f. **Indicate objections by other parties or counsel.** If you are eFiling a motion, click the appropriate radio button to indicate whether any party or counsel objects to the document. For example, if you are eFiling a motion for continuance and the IRS attorney does not want to continue the case to another trial session, you would click the “Objection” radio button.

g. **Click “Next”.**

- h. **Perform a final review.** Perform a final review of the form. To view the document you attached, click the “Preview” link in the document section of the screen (see red box below). To make changes, click the hyperlinked step in the eFiling Steps or the “Previous” button. To attach a different document, for example, click the “Attach Document” link in eFiling Steps.

#### eFiling

<b>Docket No.:</b> 042111-13	<b>Caption:</b> John H. Smith & Mary A. Smith
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[Go to](#) > Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:** ■ [Select Document Name](#) ■ [Select Parties](#) ■ [Attach Document](#) ■ **[Final Review](#)**

**Document Title:** MOTION FOR CONTINUANCE by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

 This is the final step and the last chance to verify and correct information before eFiling your document. If you need to make any changes, click on the "Previous" button (or click on the associated eFiling Step) to return to that page.

Once you have reviewed all of your information, including the document, and have confirmed everything is correct click on the "Submit" button to eFile your document. No changes can be made past this point.

**Document Title:**  
MOTION FOR CONTINUANCE by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

**Document:**  
motion.pdf 

**Certificate of Service Included:**  
No

**Exhibits/Attachments Included:**  
No

**Objections:**  
No

 Turn On the eFiling Wizard

[Previous](#) [Submit](#)

- i. **Submit.** If all information is correct, click the “Submit” button to eFile your document.
- j. **View, save, or print your receipt.** Your transaction receipt will display on the next screen. Click the “Printer Friendly Version” link (see red box below) to open a PDF version of your receipt. You may save or print the receipt or write down the transaction number and the date and time eFiled for your records.

## eFiling

Docket No.: 042111-13      Caption: John H. Smith & Mary A. Smith

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**Document Title:** MOTION FOR CONTINUANCE by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

Your document has been eFiled and the receipt for this transaction is displayed below. Click on the 'Printer Friendly Version' link in the upper right hand corner to view a pdf version of this receipt.

You can continue to eFile in this case by clicking on the 'Next eFiling' button (below) or click on any of the other links.

<b>UNITED STATES TAX COURT</b>		<a href="#">Printer Friendly Version</a>
John H. Smith & Mary A. Smith, Petitioner(s)	-----	Filed Electronically
v.		Docket No. 42111-13
COMMISSIONER OF INTERNAL REVENUE, Respondent		
<b>MOTION FOR CONTINUANCE</b>		
<b>eFiled:</b>	9/9/2013 at 9:58 AM Eastern time	
<b>Transaction #:</b>	200688	
<a href="#">Next eFiling</a>		

- k. Click the “Next eFiling” button to eFile another document in the same case. To eFile in another case or to return to your list of cases, click the “My Cases” link.
8. The Court will send an email Notification of Service to the designated service person(s) in the case when the document is eFiled. The Court will also send a courtesy copy of the Notification of Service to you (the eFiler) and all registered Petitioner Access and Practitioner Access users in the case who have consented to receive eService. Click the “My Service” link to view the service view of the document you just filed.

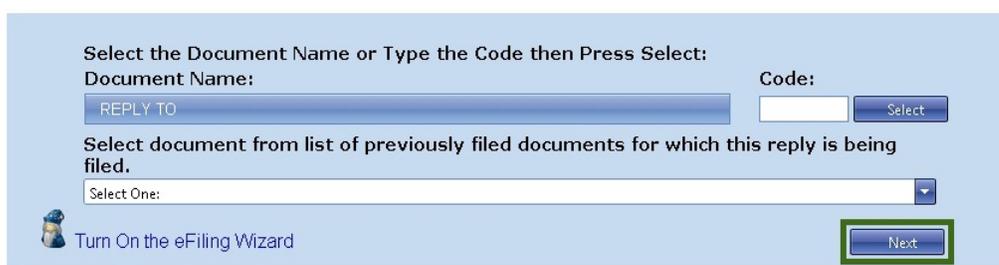
To reduce the possibility of notifications being returned as undeliverable to the Court’s email system and having your eFiling privileges revoked, please add the Court’s domain “ustaxcourt.gov” to your email program’s list of safe senders. eFilers should also frequently log on to Practitioner Access in case a notification was intercepted by their junk mail filter.

**Remember to send a paper courtesy copy within 3 business days of filing to the Court and the designated service person(s) in the case if the document filed is longer than 50 pages.**

## eFilings that reference previously filed documents

When eFiling documents that reference previously filed documents, such as a response to an order, reply to a motion, amended certificate of service, or third stipulation of facts, you will be prompted to provide additional information when you select the document name. The document type may require that you select a previously filed document from a list or specify an ordinal number (first, second, third, etc.). There are unique document codes for modifying or responding to petitions, answers, replies to answers, pretrial memoranda, and briefs which may be found under the category of “Petition”, “Reply”, etc. For example, you must select “AMENDED PETITION” from the “Petition” category instead of selecting the “AMENDED” category. Consult the list beginning on page [67](#) to determine which document name to use.

### Amended, Opposition To, Redacted<sup>2</sup>, Response To, Reply To, and Unredacted:

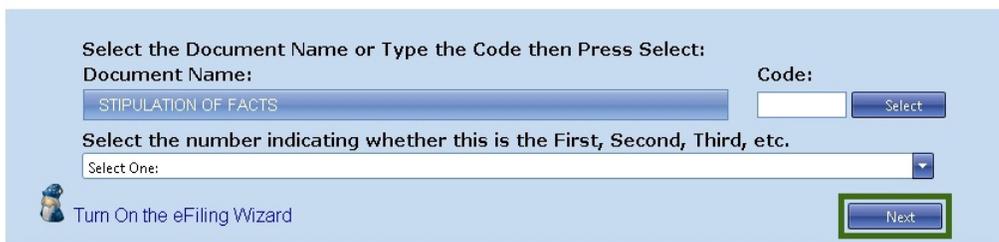


The screenshot shows a web form titled "Select the Document Name or Type the Code then Press Select:". It has two input fields: "Document Name:" with a dropdown menu showing "REPLY TO" and "Code:" with an empty text box and a "Select" button. Below these is a section titled "Select document from list of previously filed documents for which this reply is being filed." with a "Select One:" dropdown menu. At the bottom left is a "Turn On the eFiling Wizard" link with a wizard icon, and at the bottom right is a "Next" button highlighted with a green box.

1. Select the document category and name from the list, as in step 7.a.. on page [44](#) above.
2. Select the document from the list of previously filed documents and then click “Next”.
3. Resume eFiling step 7.b., “Select the party or parties filing the document”, on page [45](#),

If the document name you selected was “REPLY TO” and then you selected “MOTION TO DISMISS” from the list of previously filed documents, the system will construct the docket entry to read “REPLY TO MOTION TO DISMISS”.

### Stipulations of Facts and Requests for Admissions



The screenshot shows a web form titled "Select the Document Name or Type the Code then Press Select:". It has two input fields: "Document Name:" with a dropdown menu showing "STIPULATION OF FACTS" and "Code:" with an empty text box and a "Select" button. Below these is a section titled "Select the number indicating whether this is the First, Second, Third, etc." with a "Select One:" dropdown menu. At the bottom left is a "Turn On the eFiling Wizard" link with a wizard icon, and at the bottom right is a "Next" button highlighted with a green box.

1. Select the document category and name from the list, as in step 7.a.. on page [44](#) above.

---

<sup>2</sup>A properly redacted document is to be filed within 60 days of the original filing. Thereafter, a Motion for Leave To File is required. See [Rule 27\(h\)](#).

2. Choose the correct ordinal number to indicate whether the document you are filing is the “FIRST”, “SECOND”, “THIRD”, etc. of its kind and then click “Next”.
3. Resume eFiling step 7.b., “Select the party or parties filing the document”, on page [45](#).

If you selected “STIPULATION OF FACTS” as the document name and “FIRST” from the bottom list, the system will construct the docket entry to read “FIRST STIPULATION OF FACTS”.

### Amended Certificate of Service

The screenshot shows a web form with a light blue background. At the top, it says "Select the Document Name or Type the Code then Press Select:". Below this are two input fields: "Document Name:" and "Code:". The "Document Name:" field contains the text "AMENDED CERTIFICATE OF SERVICE OF" and is highlighted with a blue border. To its right is a "Code:" field with a "Select" button. Below these fields is a dropdown menu labeled "Select document from list of previously filed documents for which amended certificate of service is intended:". The dropdown menu is currently set to "Select One:". Below the dropdown is a date input field labeled "Enter date of service." with a calendar icon to its right. At the bottom left, there is a small blue icon of a wizard and the text "Turn On the eFiling Wizard". At the bottom right, there is a "Next" button with a green border.

1. Select the “Miscellaneous Documents” category and “AMENDED CERTIFICATE OF SERVICE OF” from the list, as in step 7.a.. on page [44](#) above.
2. Select the document from the list of previously filed documents and then click “Next”.
3. Enter the date of service by typing the date (“9/5/13”, for example) or clicking the calendar icon and selecting the date.
4. Resume eFiling step 7.b., “Select the party or parties filing the document”, on page [45](#).

If you selected “MOTION TO DISMISS FOR CONTINUANCE” as the previously filed document, and September 5, 2013, as the date of service, the system will construct the docket entry to read “AMENDED CERTIFICATE OF SERVICE OF MOTION FOR CONTINUANCE 09/05/2013”.

## Amendments and Supplements To

Select the Document Name or Type the Code then Press Select:  
Document Name:  Code:

Select the number indicating whether this is the First, Second, Third, etc.  
Select One:

Select document from list of previously filed documents for which this supplement is being filed.  
Select One:

Turn On the eFiling Wizard

1. Select the document category and name from the list, as in step 7.a.. on page [44](#) above.
2. Choose the correct ordinal number to indicate whether the document you are filing is the “FIRST”, “SECOND”, “THIRD”, etc. of its kind.
3. Select the document from the list of previously filed documents and then click “Next”.
4. Resume eFiling step 7.b., “Select the party or parties filing the document”, on page [45](#).

If you selected “SUPPLEMENT TO” as the document name, “THIRD” from the ordinal list, and then “MOTION TO DISMISS FOR LACK OF JURISDICTION” from the list of previously filed documents, the system will construct the docket entry to read “THIRD SUPPLEMENT TO MOTION TO DISMISS FOR LACK OF JURISDICTION”.

## Documents requiring permission (leave) for filing and supporting documents

If a document requires the Court’s permission for filing, you must file a motion for leave to file. If the Court grants the motion, then the document may be filed. This procedure applies to two kinds of motions: Motions for Leave To File and Motions for Leave To File Out of Time. A Motion for Leave To File Out of Time is usually filed when a document is late. (**Note:** Due to statutory requirements, petitions may not be filed late even when accompanied by a motion for leave to file out of time.) These are some common situations that require permission from the Court before a document may be filed:

### Motion for Leave To File:

- You have eFiled in your case but now want to file a document in paper form. (This would not be eFiled. You would mail the motion for leave to file and the document for which you are requesting leave to file to the Court in paper form.)
- You want to eFile a redacted document but it has been more than 60 days since the original document was filed.

### Motion for Leave To File Out of Time:

- Your objection to respondent's motion was due yesterday.
- You would like to amend your petition but the respondent has already filed the answer.

Unlike exhibits which are included in the document file, motions for leave to file and motions for leave to file out of time and the document requiring permission to be filed must be transmitted in two separate files. You may eFile a Motion for Leave To File, wait to see if the Court grants the motion, and then eFile the document requiring permission or you may transmit both in the same transaction. If you choose to eFile them in the same transaction, the motion would be eFiled and the document would be eLodged. If the Court grants the motion, then the eLodged document would be filed. If the Court denies the motion, the document would remain eLodged. There are situations where the Court may order you to eLodge the document requiring permission before the Court takes action on the motion for leave to file.

When you eFile a Motion for Leave To File Out of Time, you must submit (eLodge) the document requiring permission (as a separate document) in the same transaction. If the Court grants the motion, the eLodged document will be filed automatically. For example, you need to file a Reply out of time. You would eFile the Motion for Leave To File Reply Out of Time (motion.pdf) and follow the system prompts to add the Reply (reply.pdf) to be eLodged.

If you want to file documents in support of either the motion for leave or an eLodged document (or both), you must submit them in the same transaction as the motion for leave. For example, if you are filing a brief in support of your motion for leave to file, you would eFile the motion, and when prompted, eFile the brief as a supporting document. Other kinds of supporting documents are memoranda, affidavits, declarations, and unsworn declarations under penalty of perjury. The eFiling system will also ask if you would like to file documents in support of an eLodged document. Supporting documents are not required to eFile a motion for leave or eLodge a document.

In the example above, you would eFile the Motion for Leave To File Reply Out of Time (motion.pdf), and when prompted for documents in support of the motion, you would add an affidavit (or brief, memoranda, etc.) in support of the motion (affidavit.pdf) in the same transaction. The Court's system allows up to ten supporting documents to be filed in a transaction. After attaching the supporting document(s), you would attach the Reply (reply.pdf) to be eLodged and then any documents in support of the eLodged Reply.

Before logging on to Petitioner Access, prepare the motion for leave to file or motion for leave to file out of time, documents in support of the motion (if any), the document requiring leave (if appropriate), and its supporting documents (if any).

1. eFiling the Motion for Leave To File
  - a. Log on to Petitioner Access.
  - b. Click the "My Cases" link to display the list of your open cases.



## eFiling

<b>Docket No.:</b> 042111-13	<b>Caption:</b> John H. Smith & Mary A. Smith
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[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:** ■ Select Document Name ■ **Select Parties** ■ Attach Document ■ eLodged ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE

**Select the Filing Parties:**

Respondent  
 John H. Smith  
 Mary A. Smith

 Turn On the eFiling Wizard

[Previous](#) [Next](#)

- i. Attach the document. Click the “Select” button to the right of the “Attach the Document File” box to locate and attach the document to be filed. Documents must be in either PDF or TIFF file format. If you would like to attach a different file, click the “Remove” button.

## eFiling

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[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:** ■ Select Document Name ■ Select Parties ■ **Attach Document** ■ eLodged ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE by Petrs. John H. Smith & Mary A. Smith

**Attach the Document File:**  
m for leave.pdf [Remove](#)

**Service Parties:**

Service To:	Representing:
Commissioner of Internal Revenue	Electronic
PRO SE John H. Smith	Electronic Petitioner

[Show Courtesy Copy Parties:](#) +

**Certificate of Service:**  Included

**Service Date:**

**Are exhibits or attachments included in the document you are eFiling?**  
 No  Exhibit  Exhibits  Attachment  Attachments

**Select whether any party or counsel objects to the filing of this Motion or Substitution of Counsel. See Rule 50(a).**  
 No Objection  Objection  Unknown

 Turn On the eFiling Wizard

[Previous](#) [Next](#)

- j. Indicate whether a Certificate of Service is included in the motion file. If so, select the date of service.
- k. Indicate whether exhibits or attachments are included in the motion file.
- l. Indicate whether any party or counsel objects to the filing of the motion.
- m. Click Next.

2. eFiling documents in support of the Motion for Leave To File

a. Indicate whether you would like to eFile documents in support of the motion.

- If there are no supporting documents to the motion, select “No” and then click “Next” to skip to step 2.h. (eLodging documents and documents in support of eLodged documents) on page [58](#) below.

eFiling

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[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:**   ■ Select Document Name   ■ Select Parties   ■ Attach Document   ■ **eLodged**   ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

**Do you wish to eFile documents in support of this Motion?**  
 Yes  No

 Turn On the eFiling Wizard

- If you select “Yes”, you will be prompted to select the title of the supporting document.

eFiling

Docket No.: 042111-13      Caption: John H. Smith & Mary A. Smith

[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:**   ■ Select Document Name   ■ Select Parties   ■ Attach Document   ■ **eLodged**   ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

**Do you wish to eFile documents in support of this Motion?**  
 Yes  No

**Supporting Documents:**  
**Select a supporting document from this list:**

Select One:

- AFFIDAVIT OF IN SUPPORT OF
- BRIEF IN SUPPORT OF
- DECLARATION OF IN SUPPORT OF
- MEMORANDUM IN SUPPORT OF
- UNSWORN DECLARATION OF UNDER PENALTY OF PERJURY IN SUPPORT OF

**Browse for your supporting document file:**

 Turn On the eFiling Wizard

- b. If the supporting document you selected is an “AFFIDAVIT IN SUPPORT OF”, “DECLARATION OF IN SUPPORT OF”, or “UNSWORN DECLARATION UNDER PENALTY OF PERJURY IN SUPPORT OF”, you must type in the space provided the name of the person who signed the affidavit or declaration. Space is limited to 250 characters. The system will insert the name into the document title.

#### eFiling

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**eFiling Steps:** ■ Select Document Name ■ Select Parties ■ Attach Document ■ **eLodged** ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

Do you wish to eFile documents in support of this Motion?  
 Yes  No

**Supporting Documents:**  
Select a supporting document from this list:  
AFFIDAVIT OF IN SUPPORT OF

Enter the name of the person who signed the affidavit.  
Henry Jones  
11 characters used with 239 remaining

**Browse for your supporting document file:**  
Affidavit.pdf

 Turn On the eFiling Wizard

- c. Browse for and click the “Select” button to attach the supporting document file and click “Add Supporting Document” button. If you would like to attach a different file, click the “Remove” button and then repeat the browse and select process.
- d. Click “Next”.
- e. Review the entry in the “Supporting Documents” box. See yellow-highlighted text in the example below. To make changes, click the “Remove” button.

## eFiling

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**eFiling Steps:**   ■ Select Document Name   ■ Select Parties   ■ Attach Document   ■ **eLodged**   ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

Do you wish to eFile documents in support of this Motion?  
 Yes  No

**Supporting Documents:**

AFFIDAVIT OF HENRY JONES IN SUPPORT OF MOTION FOR LEAVE TO FILE  
Affidavit.pdf      Remove

Select a supporting document from this list:  
Select One: [v]

Add Supporting Document

Turn On the eFiling Wizard

Previous      Next

- f. To add another document in support of the motion, select the title of the supporting document from the list, browse for and click the “Select” button to attach the supporting document file, and then click “Add Supporting Document” button. Repeat to add other supporting documents.
- g. Click “Next” after adding all documents in support of the motion.
- h. Click “Next” to proceed to adding the document to be eLodged (if appropriate).
  - If you are eFiling a “MOTION FOR LEAVE TO FILE”, you are not required to eLodge a document. Click the “No” radio button if you are not eLodging a document and enter the title of the document you are requesting leave to file which will be incorporated into the title of the motion. Click “Next” and skip to step 4 (Perform a final review) on page [61](#).

## eFiling

Docket No.: 042111-13      Caption: John H. Smith & Mary A. Smith

[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:**   ■ Select Document Name   ■ Select Parties   ■ Attach Document   ■ **eLodged**   ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

Do you wish to attach an eLodged document?  
 No  Yes

Please type the name of the document you are requesting leave to file:  
Amendment to Petition

21 characters used with 229 remaining

Turn On the eFiling Wizard

Previous      Next

- If you file a “MOTION FOR LEAVE TO FILE OUT OF TIME”, you must eLodge a document in the same transaction. Proceed to step 3 on page 59 below (eLodging documents and documents in support of eLodged documents).

**eFiling**

Docket No.: 042111-13      Caption: John H. Smith & Mary A. Smith

---

[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

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**eFiling Steps:**   ■ Select Document Name   ■ Select Parties   ■ Attach Document   ■ **eLodged**   ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE OUT OF TIME by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

You must add at least one eLodged Document.

Press 'Next' below to proceed.

 Turn On the eFiling Wizard

3. eLodging documents and documents in support of eLodged documents

- a. Select the category and title of the document to be eLodged or type the corresponding code (not available while the Wizard is on) and click “Next”.

**eFiling**

Docket No.: 042111-13      Caption: John H. Smith & Mary A. Smith

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[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

---

**eFiling Steps:**   ■ **Select Document Name**

**Document Title:** MOTION FOR LEAVE TO FILE OUT OF TIME

Select the eLodged Document Name or Type the Code t

**Document Name:**

[Click Here for a List of Document Names:](#)

AMENDED	Notice
AMENDMENT TO	Petition
Application	Pre-Trial Memo
Computation	Reply
Memorandum	Request
Miscellaneous Documents	Response
Motion	

- AMENDED PETITION
- AMENDMENT TO AMENDED PETITION
- AMENDMENT TO PETITION
- AMENDMENT TO SECOND AMENDED PETITION
- AMENDMENT TO THIRD AMENDED PETITION
- INTERVENING PETITION
- PETITION FILED - FEE PAID
- RATIFICATION OF PETITION
- REDACTED PETITION FILED
- SECOND AMENDED PETITION
- SECOND AMENDMENT TO PETITION
- SUPPLEMENT TO PETITION

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- b. Attach the document to be eLodged. Click the “Select” button to the right of the “Attach the Document File” box to locate and attach the document to be filed. Documents must be in either PDF or TIFF file format. If you would like to attach a different file, click the “Remove” button.

## eFiling

Docket No.:	042111-13	Caption:	John H. Smith & Mary A. Smith
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[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:** ■ Select Document Name ■ **Attach Document** ■ eLodged ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE OUT OF TIME

**eLodged Document:** AMENDMENT TO PETITION by Petrs. John H. Smith & Mary A. Smith

**Attach the Document File:**  
amendment to petition.pdf

**Service Parties:**

Service To:	Representing:
Commissioner of Internal Revenue PRO SE John H. Smith	Electronic Electronic Petitioner

**Show Courtesy Copy Parties:**

**Certificate of Service:**  Included **Service Date:**

**Are exhibits or attachments included in the document you are eFiling?**  
 No  Exhibit  Exhibits  Attachment  Attachments

Turn On the eFiling Wizard

- c. Indicate whether a Certificate of Service is included in the eLodged document file. If so, select the date of service.
- d. Indicate whether exhibits or attachments are included in the eLodged document file.
- e. Click Next.
- f. You have the option to eFile documents in support of the eLodged document.

## eFiling

Docket No.:	042111-13	Caption:	John H. Smith & Mary A. Smith
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[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**eFiling Steps:** ■ Select Document Name ■ Attach Document ■ **eLodged** ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE OUT OF TIME

**eLodged Document:** AMENDMENT TO PETITION by Petrs. John H. Smith & Mary A. Smith

**Do you wish to eFile documents in support of this Document?**  
 Yes  No

Turn On the eFiling Wizard

- If you would like to eFile documents in support of the eLodged document, click the “Yes” radio button and then click “Next”. Follow the steps for filing supporting documents as described in step 2.a. on page ? to add documents in support of the eLodged document.

- If you click the “No” radio button, you will advance to the next step.
- g. Review the entry for the eLodged document. You may click “Edit Document” to select a different document title or click “Remove Document” to attach a different document to be eLodged. After providing the required information, click “Next”.

**eFiling**

<b>Docket No.:</b> 042111-13	<b>Caption:</b> John H. Smith & Mary A. Smith
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Go to » Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

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**eFiling Steps:**   ■ Select Document Name   ■ Select Parties   ■ Attach Document   ■ **eLodged**   ■ Final Review

**Document Title:** MOTION FOR LEAVE TO FILE OUT OF TIME by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

**eLodged Documents**

AMENDMENT TO PETITION by Petrs. John H. Smith & Mary A. Smith	<input type="button" value="Edit Document"/> <input type="button" value="Remove Document"/>
<p><b>Do you wish to add an additional eLodged Document?</b></p> <p><input checked="" type="radio"/> No   <input type="radio"/> Yes</p>	

Turn On the eFiling Wizard

- h. You have the option to eLodge additional documents.
- If you would like to eLodge another document, click the “Yes” radio button and then click “Next”. Complete the steps for eLodging a documents as described in step 3 on page [59](#) above.
  - If you click the “No” radio button, you will advance to step 4.
4. Perform a final review of the form. To view the documents you attached, click the “Preview” links in the Document, Supporting Documents, and eLodged Documents sections of the screen. To make changes, click the hyperlinked step in the eFiling Steps or the Previous button. To attach a different document file, for example, click the “Attach Document” link in eFiling Steps.

**Document Title:** MOTION FOR LEAVE TO FILE OUT OF TIME by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

 This is the final step and the last chance to verify and correct information before eFiling your document. If you need to make any changes, click on the "Previous" button (or click on the associated eFiling Step) to return to that page.

Once you have reviewed all of your information, including the document, and have confirmed everything is correct click on the "Submit" button to eFile your document. No changes can be made past this point.

**Document Title:**  
MOTION FOR LEAVE TO FILE OUT OF TIME by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

**Document:**  
m for leave.pdf  Preview

**Certificate of Service Included:**  
No

**Exhibits/Attachments Included:**  
No

**Objections:**  
No

**Supporting Documents:**  
AFFIDAVIT OF HENRY JONES IN SUPPORT OF MOTION FOR LEAVE TO FILE OUT OF TIME  
Affidavit.pdf  Preview

**eLodged Document 1:**  
AMENDMENT TO PETITION  
amendment to petition.pdf  Preview

 Turn On the eFiling Wizard

5. Click the "Submit" button if all information is correct to file and lodge your documents.
6. Your transaction receipt will display on the next screen. Click the "Printer Friendly Version" link to open a PDF version of your receipt. You may save or print the receipt.

## eFiling

<b>Docket No.:</b> 042111-13	<b>Caption:</b> John H. Smith & Mary A. Smith
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[Go to »](#) Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling

**Document Title:** MOTION FOR LEAVE TO FILE OUT OF TIME AMENDMENT TO PETITION by Petrs. John H. Smith & Mary A. Smith (NO OBJECTION)

 Your document has been eFiled and the receipt for this transaction is displayed below. Click on the 'Printer Friendly Version' link in the upper right hand corner to view a pdf version of this receipt.

You can continue to eFile in this case by clicking on the 'Next eFiling' button (below) or click on any of the other links.

<b>UNITED STATES TAX COURT</b>		<a href="#">Printer Friendly Version</a>
John H. Smith & Mary A. Smith, Petitioner(s)		Filed Electronically
v.		Docket No. 42111-13
COMMISSIONER OF INTERNAL REVENUE, Respondent		

**MOTION FOR LEAVE TO FILE OUT OF TIME AMENDMENT TO PETITION**

**eFiled:** 9/19/2013 at 6:00 PM Eastern time  
**Transaction #:** 200835

**Supporting Documents:**  
AFFIDAVIT OF HENRY JONES IN SUPPORT OF MOTION FOR LEAVE TO FILE OUT OF TIME

**eLodged Document 1:**  
AMENDMENT TO PETITION

 Turn On the eFiling Wizard

[Next eFiling](#)

7. Click the “Next eFiling” button to eFile another document in the same case. To eFile in another case or to return to your list of cases, click the “My Cases” link.
8. The Court will send an email Notification of Service to the designated service person(s) in the case when the document is eFiled. The Court will also send a courtesy copy of the Notification of Service to you (the eFiler) and all registered Petitioner Access and Practitioner Access users in the case who have consented to receive eService. Click the “My Service” link to view the service view of the document you just filed.

To reduce the possibility of notifications being returned as undeliverable to the Court’s email system and having your eFiling privileges revoked, 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.

**Remember to send a paper courtesy copy within 3 business days of filing to the Court and the designated service person(s) in the case if either the motion or the document filed is longer than 50 pages.**

# Chapter VII. Help

## Online support

The screenshot shows the top navigation bar of the United States Tax Court website. The header includes the text "UNITED STATES TAX COURT" with a star logo. Below the header is a menu with the following items: About the Court, Today's Opinions, Opinions Search, Orders, Docket Inquiry, Final Status Report, eAccess, Forms, Judges, Rules, Press Releases, Telephone Numbers, Fees/Charges, Taxpayer Information, Clinics/Student Practice/Calendar Call, Employment, and Help. Below the menu is the address: "United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700". The user information section shows "You are here > Home > My Information" and the date "Monday, September 09, 2013" with a "Logout" link. A "Go to" menu includes links for "My Cases, My Service, My Transactions, Case Entry, Party Search, Corporate Search, Update Info, Change User Name, Change Password, Change Security Image, Change Security Question, Additional Case", and a highlighted link for "HELP > Petitioners' Guide to Electronic Case Access and Filing, eAccess Support Form". Below this is the "Petitioner: John H. Smith" information.

Links are available at the top of every Practitioner Access screen to the following documentation:

- **Petitioners' Guide to eAccess and eFiling** links to the "Petitioners' Guide to Electronic Case Access and Filing" page of the Court's Web site. **Note:** The full document is large and will take a while to download. In order to hasten download time, each chapter of the Petitioners' Guide has been stored as a separate (.PDF) file. Each hyperlink (text displayed in blue) links to the corresponding PDF file (i.e., Chapter I links to Chapter\_I.pdf). Each section within a chapter is bookmarked. The bookmarks will appear along the left-hand side of the screen when opened in the Acrobat Reader.
- The **eAccess Support Form** allows you to submit an online request for assistance or to report a problem. Type your full name, email address, Tax Court Bar Number, and the docket number(s) of the case(s). Click the drop-down "Support Type" menu and choose from the list the category that best matches the nature of your question. To report

The screenshot shows the top navigation bar of the United States Tax Court website, identical to the one above, with the text "UNITED STATES TAX COURT" and the address "United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700".

## eAccess Support

This e-mail form may be used by a petitioner or practitioner to communicate with the Court regarding the Court's eAccess system. The "Message" section of the e-mail form may be used to submit to the Court questions regarding the eAccess System or to report problems encountered in the use of the eAccess system.

\*Full Name:

\*E-Mail Address:

Tax Court Bar Number:  
(if applicable)

\*Docket Number(s):

\*Support Type:

\*Message:

(\* = Required Field)

unauthorized use of your user name and password as required in the Terms of Use, select “Report Unauthorized Use of User ID and Password”. Describe the problem or type your question in the message box and click the “Submit Form” button. You will receive a response by email.

## **Telephone support**

Practitioners 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, case-related, 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--202-521-4650

- (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) Request Practitioner Access registration instructions.

If you have a question about Court procedure or need information about your case, please call (202) 521-0700.

## **Additional resources**

- [Low Income Taxpayer Clinics](http://www.ustaxcourt.gov/clinics/clinics.pdf) (LITCs) (<http://www.ustaxcourt.gov/clinics/clinics.pdf>)
- [Notice Regarding Privacy and Public Access to Case Files](http://www.ustaxcourt.gov/Privacy%20_Notice.pdf) ([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>)
- [Taxpayer Information](http://www.ustaxcourt.gov/taxpayer_info_intro.htm) ([http://www.ustaxcourt.gov/taxpayer\\_info\\_intro.htm](http://www.ustaxcourt.gov/taxpayer_info_intro.htm))
- [Terms of Use](http://www.ustaxcourt.gov/eaccess/tou.htm) (<http://www.ustaxcourt.gov/eaccess/tou.htm>)

## **Appendix I. 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.

“eLodged” refers to any document that is electronically sent to the Court through Petitioner Access or Practitioner Access but that is not automatically filed.

“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.

## Appendix II. What Documents May Be Filed by Self-Represented Petitioners

The table below lists documents commonly found in Tax Court cases and may be used before eFiling to correctly title a document. Those marked “NO” in the “Eligible for eFiling?” column must be submitted to the Court in paper form or, for documents such as expert reports and discovery requests, are not filed with the Court. A document may be eFiled unless it is listed below as ineligible for eFiling.

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
AFFIDAVIT OF [name] IN SUPPORT OF [document name]	AFF	Supporting Document	
AGREED COMPUTATION FOR ENTRY OF DECISION			<b>NO</b>
AMENDED [document name]	AMND	Miscellaneous	
AMENDED CERTIFICATE OF SERVICE OF [document name]	AMDC	Miscellaneous	
AMENDED PETITION	PAP	Petition	
AMENDED PRETRIAL MEMORANDUM	APTM	Pretrial Memorandum	
AMENDED REPLY TO ANSWER	RA	Reply	
AMENDED SIMULTANEOUS ANSWERING BRIEF	ASAB	Simultaneous Brief	
AMENDED SIMULTANEOUS ANSWERING MEMORANDA OF LAW	ASAM	Simultaneous Brief	
AMENDED SIMULTANEOUS MEMORANDA OF LAW	ASML	Simultaneous Brief	
AMENDED SIMULTANEOUS OPENING BRIEF	ASOB	Simultaneous Brief	
AMENDED SIMULTANEOUS SUR-REPLY BRIEF	AISB	Simultaneous Brief	
AMENDMENT TO [document name]	AMNT	Miscellaneous	
AMENDMENT TO AMENDED PETITION	PAAP	Petition	
AMENDMENT TO PETITION	ATP	Petition	
AMENDMENT TO PRETRIAL MEMORANDUM	ATPM	Pretrial Memorandum	

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
AMENDMENT TO REPLY TO ANSWER	RAA	Reply	
AMENDMENT TO SECOND AMENDED PETITION	PASP	Petition	
AMENDMENT TO SIMULTANEOUS ANSWERING BRIEF	ATAB	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS ANSWERING MEMORANDA OF LAW	ATAM	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS MEMORANDA OF LAW	ATSM	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS OPENING BRIEF	ATOB	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS SUR-REPLY BRIEF	ATSB	Simultaneous Brief	
AMENDMENT TO THIRD AMENDED PETITION	PATP	Petition	
APPLICATION FOR WAIVER OF FILING FEE	APW	Application	
APPLICATION TO TAKE DEPOSITION OF [name]	APLD	Application	
BRIEF IN SUPPORT OF [document name]	BRF	Supporting Document	
COMPUTATION FOR ENTRY OF DECISION	COED	Computation	
DECLARATION OF [name] IN SUPPORT OF [document name]	DCL	Supporting Document	
INTERVENING PETITION			<b>NO</b>
MEMORANDUM	MEMO	Memorandum	
MEMORANDUM IN SUPPORT OF [document name]	MISP	Supporting Document	
MOTION FOR AN ORDER UNDER FEDERAL RULE OF EVIDENCE 502(d)	M001	Motion	
MOTION FOR AN ORDER UNDER MODEL RULE OF PROFESSIONAL CONDUCT 4.2	M002	Motion	
MOTION FOR APPOINTMENT OF MEDIATOR	M003	Motion	
MOTION FOR ASSIGNMENT OF JUDGE	M004	Motion	
MOTION FOR CERTIFICATION OF AN INTERLOCUTORY ORDER TO PERMIT IMMEDIATE APPEAL	M005	Motion	
MOTION FOR CONTINUANCE	M006	Motion	

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
MOTION FOR DEFAULT AND DISMISSAL	M009	Motion	
MOTION FOR ENTRY OF DECISION	M007	Motion	
MOTION FOR ESTATE TAX DEDUCTION DEVELOPING AT OR AFTER TRIAL PURSUANT TO RULE 156	M010	Motion	
MOTION FOR EXTENSION OF TIME	M011	Motion	
MOTION FOR INTERNATIONAL JUDICIAL ASSISTANCE	M012	Motion	
MOTION FOR LEAVE TO CONDUCT DISCOVERY PURSUANT TO RULE 70(a)(2)	M013	Motion	
MOTION FOR LEAVE TO FILE	M115	Motion	
MOTION FOR LEAVE TO FILE OUT OF TIME [document name]	M014	Motion	
MOTION FOR LEAVE TO SERVE ADDITIONAL INTERROGATORIES	M015	Motion	
MOTION FOR MORE DEFINITE STATEMENT PURSUANT TO RULE 51	M016	Motion	
MOTION FOR NON-BINDING MEDIATION	M017	Motion	
MOTION FOR ORAL ARGUMENT	M018	Motion	
MOTION FOR ORDER FIXING AMOUNT OF AN APPEAL BOND	M019	Motion	
MOTION FOR ORDER TO RELEASE THE AMOUNT OF AN APPEAL BOND	M020	Motion	
MOTION FOR ORDER TO SHOW CAUSE WHY CASE SHOULD NOT BE SUBMITTED ON THE BASIS OF THE ADMINISTRATIVE RECORD	M021	Motion	
MOTION FOR ORDER TO SHOW CAUSE WHY JUDGMENT SHOULD NOT BE ENTERED ON THE BASIS OF A PREVIOUSLY DECIDED CASE	M022	Motion	
MOTION FOR ORDER TO SHOW CAUSE WHY PROPOSED FACTS AND EVIDENCE SHOULD NOT BE ACCEPTED AS ESTABLISHED PURSUANT TO RULE 91(f)	M023	Motion	
MOTION FOR PARTIAL SUMMARY JUDGMENT	M024	Motion	
MOTION FOR PRELIMINARY INJUNCTION	M025	Motion	

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
MOTION FOR PROTECTIVE ORDER PURSUANT TO RULE 103	M026	Motion	
MOTION FOR REASONABLE LITIGATION OR ADMINISTRATIVE COSTS	M027	Motion	
MOTION FOR RECONSIDERATION OF FINDINGS OR OPINION PURSUANT TO RULE 161	M028	Motion	
MOTION FOR RECONSIDERATION OF ORDER	M029	Motion	
MOTION FOR RECUSAL OF JUDGE	M030	Motion	
MOTION FOR REVIEW BY THE FULL COURT	M031	Motion	
MOTION FOR REVIEW EN BANC	M032	Motion	
MOTION FOR REVIEW OF JEOPARDY ASSESSMENT OR JEOPARDY LEVY PURSUANT TO RULE 56	M033	Motion	
MOTION FOR SUMMARY JUDGMENT	M034	Motion	
MOTION FOR THE COURT TO PAY THE EXPENSES OF A TRANSCRIPT	M035	Motion	
MOTION FOR THE COURT TO PAY THE EXPENSES OF AN INTERPRETER	M036	Motion	
MOTION FOR VOLUNTARY BINDING ARBITRATION	M037	Motion	
MOTION FOR VOLUNTARY MEDIATION	M038	Motion	
MOTION FOR WRIT OF HABEAS CORPUS AD TESTIFICANDUM	M039	Motion	
MOTION IN LIMINE	M040	Motion	
MOTION TO ADD LIEN OR LEVY DESIGNATION	M041	Motion	
MOTION TO ADD SMALL TAX CASE DESIGNATION	M042	Motion	
MOTION TO AMEND ORDER	M043	Motion	
MOTION TO APPOINT AN INTERPRETER PURSUANT TO RULE 143(f)	M045	Motion	
MOTION TO APPOINT NEW TAX MATTERS PARTNER	M044	Motion	
MOTION TO BE EXCUSED FROM APPEARING AT THE TRIAL SESSION	M047	Motion	
MOTION TO BE RECOGNIZED AS NEXT FRIEND	M049	Motion	

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
MOTION TO BIFURCATE	M050	Motion	
MOTION TO CALENDAR	M051	Motion	
MOTION TO CALENDAR AND CONSOLIDATE	M052	Motion	
MOTION TO CERTIFY FOR INTERLOCUTORY APPEAL	M055	Motion	
MOTION TO CHANGE OR CORRECT CAPTION	M056	Motion	
MOTION TO CHANGE PLACE OF HEARING OF DISCLOSURE CASE			<b>NO</b>
MOTION TO CHANGE PLACE OF SUBMISSION OF DECLARATORY JUDGMENT CASE	M058	Motion	
MOTION TO CHANGE PLACE OF TRIAL	M059	Motion	
MOTION TO CHANGE SERVICE METHOD	M060	Motion	
MOTION TO CLARIFY ORDER	M061	Motion	
MOTION TO CLOSE ON GROUND OF DUPLICATION	M062	Motion	
MOTION TO COMPEL DISCOVERY	M063	Motion	
MOTION TO COMPEL PRODUCTION OF DOCUMENTS	M064	Motion	
MOTION TO COMPEL RESPONSES TO INTERROGATORIES	M065	Motion	
MOTION TO COMPEL THE TAKING OF DEPOSITION	M066	Motion	
MOTION TO CONSOLIDATE	M067	Motion	
MOTION TO CORRECT AND CERTIFY RECORD ON APPEAL	M053	Motion	
MOTION TO CORRECT TRANSCRIPT	M054	Motion	
MOTION TO DEPOSE PURSUANT TO RULE 74	M068	Motion	
MOTION TO DETERMINE THE TAX MATTERS PARTNER	M069	Motion	
MOTION TO DISMISS	M070	Motion	
MOTION TO DISMISS FOR FAILURE TO PROPERLY PROSECUTE	M071	Motion	

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
MOTION TO DISMISS FOR FAILURE TO STATE A CLAIM UPON WHICH RELIEF CAN BE GRANTED	M072	Motion	
MOTION TO DISMISS FOR LACK OF JURISDICTION	M073	Motion	
MOTION TO DISMISS FOR LACK OF PROSECUTION	M074	Motion	
MOTION TO DISMISS ON GROUNDS OF MOOTNESS	M075	Motion	
MOTION TO ENFORCE A REFUND OF OVERPAYMENT PURSUANT TO RULE 260	M076	Motion	
MOTION TO ENFORCE SUBPOENA	M077	Motion	
MOTION TO FILE DOCUMENT UNDER SEAL			<b>NO</b>
MOTION TO IMPOSE A PENALTY	M080	Motion	
MOTION TO IMPOSE SANCTIONS	M081	Motion	
MOTION TO INTERVENE			<b>NO</b>
MOTION TO MODIFY DECISION IN ESTATE TAX CASE PURSUANT TO RULE 262	M083	Motion	
MOTION TO PERMIT EXPERT WITNESS TO TESTIFY WITHOUT A WRITTEN REPORT REGARDING INDUSTRY PRACTICE PURSUANT TO RULE 143(f)(2)	M084	Motion	
MOTION TO PRECLUDE	M085	Motion	
MOTION TO PROCEED ANONYMOUSLY			<b>NO</b>
MOTION TO QUASH OR MODIFY SUBPOENA	M087	Motion	
MOTION TO REDETERMINE INTEREST PURSUANT TO RULE 261	M089	Motion	
MOTION TO REMAND	M090	Motion	
MOTION TO REMOVE SMALL TAX CASE DESIGNATION	M091	Motion	
MOTION TO REMOVE TAX MATTERS PARTNER	M092	Motion	
MOTION TO REOPEN THE RECORD	M093	Motion	
MOTION TO RESTORE CASE TO THE GENERAL DOCKET	M095	Motion	

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
MOTION TO RESTRAIN ASSESSMENT OR COLLECTION OR TO ORDER REFUND OF AMOUNT COLLECTED	M096	Motion	
MOTION TO RETAIN FILE IN ESTATE TAX CASE INVOLVING § 6166 ELECTION PURSUANT TO RULE 157	M097	Motion	
MOTION TO REVIEW THE SUFFICIENCY OF ANSWERS OR OBJECTIONS TO REQUEST FOR ADMISSIONS	M098	Motion	
MOTION TO SEAL CASE			<b>NO</b>
MOTION TO SET FOR A TIME & DATE CERTAIN	M099	Motion	
MOTION TO SEVER	M100	Motion	
MOTION TO SHIFT THE BURDEN OF PROOF	M101	Motion	
MOTION TO SHORTEN THE TIME	M102	Motion	
MOTION TO STAY PROCEEDINGS	M103	Motion	
MOTION TO STAY PROPOSED SALE OF SEIZED PROPERTY	M104	Motion	
MOTION TO STRIKE	M105	Motion	
MOTION TO SUBMIT CASE PURSUANT TO RULE 122	M106	Motion	
MOTION TO SUBSTITUTE PARTIES AND CHANGE CAPTION	M107	Motion	
MOTION TO TAKE DEPOSITION PURSUANT TO RULE 74(c)(3)	M108	Motion	
MOTION TO TAKE JUDICIAL NOTICE	M109	Motion	
MOTION TO VACATE OR REVISE PURSUANT TO RULE 161	M110	Motion	
MOTION TO WITHDRAW	M111	Motion	
MOTION TO WITHDRAW COUNSEL	M116	Motion	
MOTION TO WITHDRAW OR MODIFY THE DEEMED ADMITTED ADMISSIONS PURSUANT TO RULE 90(f)	M113	Motion	
NOTICE OF APPEAL			<b>NO</b>
NOTICE OF CHANGE OF ADDRESS	NCA	Notice	

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
NOTICE OF CHANGE OF COUNSEL FOR NON PARTY	NCNP	Notice	
NOTICE OF CLARIFICATION OF TAX MATTERS PARTNER	NCTP	Notice	
NOTICE OF CONCESSION	NCON	Notice	
NOTICE OF DEATH OF COUNSEL	NDC	Notice	
NOTICE OF ELECTION TO INTERVENE			<b>NO</b>
NOTICE OF ELECTION TO PARTICIPATE			<b>NO</b>
NOTICE OF IDENTIFICATION OF TAX MATTERS PARTNER	NITM	Notice	
NOTICE OF INTENT NOT TO FILE	NINF	Notice	
NOTICE OF INTERVENTION			<b>NO</b>
NOTICE OF ISSUE CONCERNING FOREIGN LAW	NIFL	Notice	
NOTICE OF JUDICIAL RULING	NRJR	Notice	
NOTICE OF NO OBJECTION	NNOB	Notice	
NOTICE OF OBJECTION	OBJN	Notice	
NOTICE OF PROCEEDING IN BANKRUPTCY	NPB	Notice	
NOTICE OF RELEVANT JUDICIAL DECISIONS	NRJD	Notice	
NOTICE OF SMALL TAX CASE ELECTION	NSTE	Notice	
NOTICE OF SUBMISSION OF EXPERT REPORT			<b>NO<sup>3</sup></b>
NOTICE OF SUPPLEMENTAL AUTHORITY	NSA	Notice	
NOTICE OF TERMINATION ASSESSMENT	NTA	Notice	
OPPOSITION TO [document name]	OPPO	Opposition	
OWNERSHIP DISCLOSURE STATEMENT	DISC	Statement	
PETITION FILED			<b>NO</b>
PRETRIAL MEMORANDUM	PMT	Pretrial Memorandum	

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<sup>3</sup>An 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 eFiled.

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
RATIFICATION OF PETITION			<b>NO</b>
REDACTED [document name]	REDC	Miscellaneous	
REDACTED PETITION FILED	PTFR	Petition	
REPLY TO [document name]	REPL	Reply	
REPLY TO ANSWER	RTA	Reply	
REPLY TO ANSWER TO AMENDED PETITION	RTAA	Reply	
REPLY TO ANSWER TO AMENDMENT TO PETITION	RATA	Reply	
REPLY TO ANSWER TO PETITION, AS AMENDED	RAPA	Reply	
REPLY TO ANSWER TO SECOND AMENDED PETITION	RTSA	Reply	
REPLY TO ANSWER TO SUPPLEMENT TO PETITION	RSTA	Reply	
REPLY TO ANSWER TO THIRD AMENDED PETITION	RTAP	Reply	
REQUEST FOR ADMISSIONS	REQA	Request	
REQUEST FOR JUDICIAL NOTICE	RJN	Request	
REQUEST FOR PLACE OF HEARING OF DISCLOSURE CASE			<b>NO</b>
REQUEST FOR PLACE OF SUBMISSION OF DECLARATORY JUDGMENT CASE	RQSD	Request	
REQUEST FOR PLACE OF TRIAL	RQT	Request	
REQUEST FOR PRODUCTION OF DOCUMENTS			<b>NO</b>
REQUEST FOR RESPONSES TO INTERROGATORIES			<b>NO</b>
RESPONSE TO [document name]	RSP	Response	
RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS			<b>NO</b>
RESPONSE TO REQUEST FOR RESPONSES TO INTERROGATORIES			<b>NO</b>
REVISED COMPUTATION	RCOM	Computation	
SECOND AMENDED PETITION	PSAP	Petition	
SECOND AMENDMENT TO PETITION	PSAT	Petition	

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
SERIATIM ANSWERING BRIEF	SEAB	Seriatum Brief	
SERIATIM OPENING BRIEF	SEOB	Seriatum Brief	
SERIATIM REPLY BRIEF	SERB	Seriatum Brief	
SERIATIM SUR-REPLY BRIEF	SESB	Seriatum Brief	
SETTLEMENT STIPULATION			<b>NO</b>
SIMULTANEOUS ANSWERING BRIEF	SIAB	Simultaneous Brief	
SIMULTANEOUS ANSWERING MEMORANDA OF LAW	SIAM	Simultaneous Brief	
SIMULTANEOUS MEMORANDA OF LAW	SIML	Simultaneous Brief	
SIMULTANEOUS OPENING BRIEF	SIOB	Simultaneous Brief	
SIMULTANEOUS SUR-REPLY BRIEF	SISB	Simultaneous Brief	
STATEMENT OF TAXPAYER IDENTIFICATION NUMBER (Form 4)			<b>NO<sup>4</sup></b>
STATEMENT UNDER RULE 212	S212	Statement	
STATEMENT UNDER RULE 50(c)	STAR	Statement	
STATUS REPORT	RPT	Miscellaneous	
STIPULATED DECISION	SDEC	Decision	<b>NO</b>
STIPULATION	STP	Stipulation	
STIPULATION OF FACTS	STIP	Stipulation	
STIPULATION OF PRETRIAL DEADLINES	SPD	Stipulation	
STIPULATION OF SETTLED ISSUES	STST	Stipulation	
STIPULATION OF SETTLEMENT	STS	Stipulation	
STIPULATION TO BE BOUND	STBB	Stipulation	
STIPULATION TO TAKE DEPOSITION OF [name]	STPD	Stipulation	
SUPPLEMENT TO [document name]	SUPM	Supplement	

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<sup>4</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.

<b>Description</b>	<b>Code</b>	<b>Category</b>	<b>Eligible for eFiling?</b>
SUPPLEMENT TO PETITION	PSUP	Petition	
SUPPLEMENT TO PRETRIAL MEMORANDUM	STPM	Pretrial Memorandum	
SUPPLEMENT TO SIMULTANEOUS ANSWERING BRIEF	SSAB	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS ANSWERING MEMORANDA OF LAW	STAM	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS MEMORANDA OF LAW	STSM	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS OPENING BRIEF	SSOB	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS SUR-REPLY BRIEF	SSSB	Simultaneous Brief	
SUPPLEMENTAL [document name]	SUPT	Supplement	
THIRD AMENDED PETITION	PTAP	Petition	
THIRD AMENDMENT TO PETITION	PTAT	Petition	
UNREDACTED [document name]	URED	Miscellaneous	
UNSWORN DECLARATION OF [name] UNDER PENALTY OF PERJURY IN SUPPORT OF [document name]	USDL	Supporting Document	

**Appendix III. Sample Format - Notice Regarding the Submission of Exhibits or Attachments in Original Format**

**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

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