

Practitioners' Guide to Electronic Case Access and Filing



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

Contents

Chapter I.	Practitioner Access.....	1
	Terms of Use.....	1
	Hardware and software requirements.....	2
Chapter II.	Registration.....	3
Chapter III.	Accessing Case Information.....	12
	Logging on to Practitioner Access.....	12
	Viewing the docket sheet and documents.....	15
	Service documents:.....	15
	My Cases:.....	17
	The docket sheet and the Case Index:.....	17
	Resolving problems viewing documents.....	19
	Searching docket records.....	21
	Case Entry:.....	22
	Party Search:.....	22
	Corporate Search:.....	23
Chapter IV.	Maintaining Your Practitioner Profile.....	24
	Change contact and bar membership information and consent.....	24
	Change User Name.....	25
	Change Password.....	25
	Change Security Image.....	26
	Change Security Question.....	27
Chapter V.	eService.....	28
	For Designated Service Persons.....	29
	For all others.....	29
Chapter VI.	eFiling.....	30
	Exemption from eFiling for low-income taxpayer clinics and Bar-sponsored pro bono programs.....	30
	Good cause exception to eFiling.....	30
	What documents may be eFiled.....	31
	Timeliness of eFiled documents.....	32
	Format and style of documents.....	33
	Consolidated cases.....	35
	Cases set for trial or hearing.....	37
	eFiling Wizard.....	38
	Service of eFiled documents.....	38
	Determining the status of a document transmitted on or before January 17, 2014.....	39
	Errors.....	40
	Checklist for eFiling.....	40
	eFiling Instructions.....	41

	Navigating the eFiling Process.	41
	General Instructions - eFiling in “My Cases”.	42
	eFilings that reference previously filed documents.	49
	Amended, Opposition To, Redacted, Response To, Reply To, and Unredacted:	49
	Stipulations of Facts and Requests for Admissions.	49
	Amended Certificate of Service.	50
	Amendments and Supplements To.	51
	eFiling in a case without having prior eAccess - Entries of Appearance, etc..	51
	Documents requiring permission (leave) for filing and supporting documents.	57
	eFiling the Motion for Leave To File.	59
	eFiling documents in support of the Motion for Leave To File.	61
	eLodging documents and documents in support of eLodged documents.	64
Chapter VII.	Help.	68
	Online support.	68
	Telephone support.	68
	Additional Resources.	69
Appendix I.	Definitions.	70
Appendix II.	What Documents May Be eFiled.	71
Appendix III.	Sample Format - Notice Regarding the Submission of Exhibits or Attachments in Original Format.	84
Index.	85

Chapter I. Practitioner Access

The U.S. Tax Court (the Court) provides electronic access (eAccess) allowing persons representing petitioners and respondent who are admitted to practice before the Tax Court (referred to here as “practitioners”) to electronically view documents in their Tax Court case or cases. Practitioners who register for Practitioner Access and consent to the Terms of Use have online access to information and documents and may receive electronic service of documents in their cases (eService). In addition, those who consent to eService are eligible to electronically submit documents (eFile). **eFiling is mandatory for most parties represented by counsel (practitioners) in cases with petitions filed on or after July 1, 2010.** Initial filings, such as 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. See [Rule 26\(b\)](#) and Chapter VI “eFiling”.

Terms of Use

During eAccess registration, practitioners 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.

Hardware and software requirements

Practitioners 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). 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.
- Portable Document Format (PDF) or Tagged Image File Format (TIFF) compatible word processing software. 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 practitioner wishes to eFile 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.

Chapter II. Registration

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

Practitioner requiring assistance should submit an [eAccess Support Form](https://psa.ustaxcourt.gov/eAccessSupport/) (https://psa.ustaxcourt.gov/eAccessSupport/) or telephone the Court at (202) 521-0700.

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

The screenshot shows the United States Tax Court website. 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 (highlighted with a red box), Forms, Judges, Rules, Press Releases, Telephone Numbers, Fees/Charges, Taxpayer Information, Clinics/Student Practice/Calendar Call, Employment, and Help. Below the navigation bar, the text reads: "United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700". A breadcrumb trail shows "You are here » Home". The main content area has a "Welcome" heading. To the right, there is a "Click here" text with a red arrow pointing to the "eAccess" button, which is highlighted with a red box. Below the "eAccess" button is a "NEED HELP? TAXPAYER INFORMATION" section with a lifebuoy icon. Further down is an "An Introduction to the United States Tax Court" section with a gavel icon. The "New" section contains three items: "Tax Court Disciplinary Matters. See the [press release](#).", "President Obama has appointed **Joseph W. Nega** as a Judge of the United States Tax Court for a term ending September 3, 2028.", and "Chief Judge Michael B. Thornton announced several improvements to the Court's general practices and procedures relating to self-represented taxpayers. [Learn more](#)." The "Noteworthy" section contains a notice: "ELECTRONIC FILING (EFILING) IS MANDATORY FOR MOST PARTIES REPRESENTED BY COUNSEL (PRACTITIONERS) IN CASES WITH PETITIONS FILED ON OR AFTER JULY 1, 2010. Initial filings, such as the petition, may be filed only in paper form. See [Rule 26\(b\)](#) and [Practitioners' Guide to Electronic Case Access and Filing](#). eFiling is available, but not required, for pro se petitioners (taxpayers) through [Petitioner Access](#)."

- 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.

- Scroll down the page and click the gray button on the right labeled “Practitioner Access”.

4. Type the temporary “User Name” from the letter sent by the Tax Court and click the “Submit” button. The User Name must be typed in ALL CAPS. It may contain the letter “O”, but will not contain the number zero (“0”).

The screenshot shows the United States Tax Court website header with navigation 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. The main content area displays the text "Please type your User Name:" followed by a text input field containing "H13P9ET1X861". Below the field is a link "Forgot your user name?". At the bottom of the form are "Submit" and "Clear" buttons. The footer includes the text "Generated by Blackstone ... The Judicial System © 2013 All Rights Reserved, CMC Software" and a contact information paragraph.

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 Admissions Section at (202) 521-4629 to extend the deadline.

5. 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.

The screenshot shows the United States Tax Court website header with navigation 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. The main content area displays the text "Please type your Password" followed by a password input field filled with dots. Below the field is a link "Forgot your password?". A red warning message reads: "By logging into Practitioner Access, you acknowledge that you have read, understand, and agree with the United States Tax Court's Terms of Use." Below this are "Logon & Acceptance of Terms of Use" and "Clear" buttons. The footer includes the text "Generated by Blackstone ... The Judicial System © 2013 All Rights Reserved, CMC Software" and a contact information paragraph.

6. Complete the form by entering the required information:

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

You are here » Home » My Information Tuesday, August 06, 2013 Logout

HELP » Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Please enter your user information

(a) New User Name: practitioner3

(b) New Password: [masked] Confirm New Password: [masked]

(c) Email Address: jaubrey@example.com Confirm Email Address: jaubrey@example.com

(d) Business Phone Number: 1234567890

Bar Numbers

(e) Bar State 1: Washington, D.C. Bar Reg. No.: 123456789
Bar State 2: -Select One- Bar Reg. No.:
Bar State 3: -Select One- Bar Reg. No.:

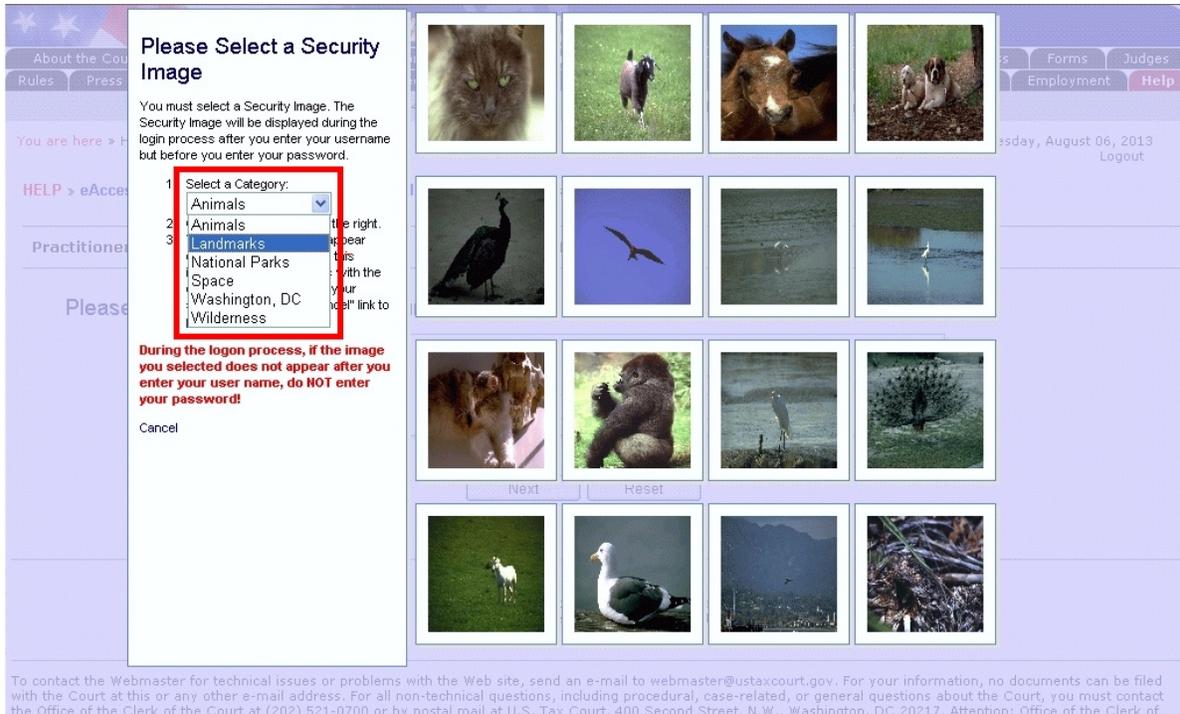
Next Reset

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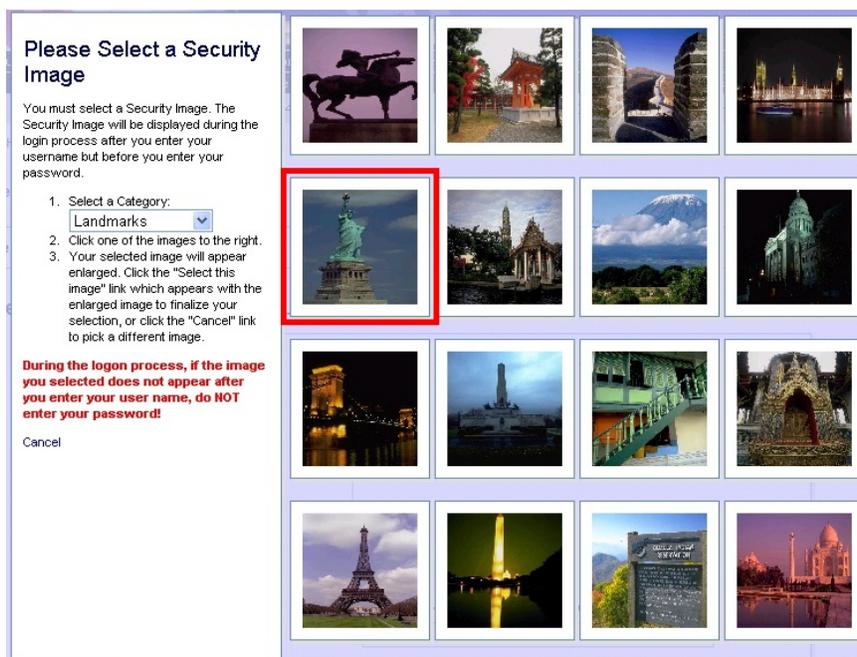
- a. **New User Name** - The new username must be at least 8 characters in length and you must include at least 1 number if it contains fewer than 10 characters.
- b. **New Password** - The password is case-sensitive and must be at least 8 characters in length. It must contain both letters and numbers. No symbols (* # _ -) or punctuation (? , ; .) are allowed. You must type the same password in both the **New Password** and **Confirm New Password** boxes.
- c. **Email Address** - The email address entered must be a valid address, able to receive messages from the Court. Enter only one email address. You must type the same email address in both the **Email Address** and **Confirm Email Address** boxes.
- d. **Business Phone Number** - Enter your 10-digit telephone number.
- e. **Bar State 1/Bar-Reg. No.** - Attorneys must enter bar membership information for at least one state or the District of Columbia. You may submit information for two additional state bars. The bar registration number box may be left blank if the state bar to which you are admitted does not assign bar numbers.

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. 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 Practitioner 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.

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

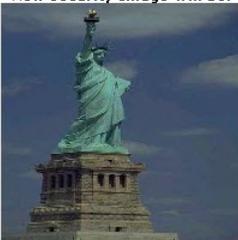
You are here » Home » My Information Tuesday, August 06, 2013
Logout

[HELP](#) » [Practitioners' Guide to Electronic Case Access and Filing](#), [eAccess Support Form](#)

Practitioner: James C. Aubrey **Tax Court Bar No.:** AJ0671

Please Enter A Description For Your Security Image

New Security Image Will Be:



Click here to change your Security Image

Description

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

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Practitioner: James C. Aubrey **Tax Court Bar No.:** AJ0671

Please Select a Security Question

Security Question

Answer

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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 Practitioner 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.**

The screenshot shows the United States Tax Court eAccess portal. At the top, there is a navigation menu 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 menu is the court's name and address: United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700. The user is logged in as James C. Aubrey, with Tax Court Bar No.: AJ0671. The page title is "Please Select a Security Question". A dropdown menu is set to "What is your favorite color?" and the answer field contains "blue". There are "Next" and "Reset" buttons. The footer indicates the system is generated by Blackstone ... The Judicial System, © 2013 All Rights Reserved, CMC Software.

11. Enter the confirmation code.

The screenshot shows the United States Tax Court eAccess portal. At the top, there is a navigation menu 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 menu is the court's name and address: United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700. The user is logged in as James C. Aubrey, with Tax Court Bar No.: AJ0671. The page title is "Please Enter Your Confirmation Code". A message states: "A confirmation code has been emailed to you. Please enter the confirmation code:". The confirmation code field contains "58ULIi". There is a "Re-send confirmation code" button and a note: "Email sent at 2:43 PM Eastern time". There are "Next" and "Reset" buttons. The footer indicates the system is generated by Blackstone ... The Judicial System, © 2013 All Rights Reserved, CMC Software.

- a. Once you have submitted the registration information, an email message from 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 at this point or the next time you log on to Practitioner 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 Practitioner 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.

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**

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You are here > Home > My Information Tuesday, August 06, 2013 Logout

[HELP](#) > [Practitioners' Guide to Electronic Case Access and Filing](#), [eAccess Support Form](#)

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Please enter your consent

USTC Consent

a. 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.

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

c. Agree with our Terms Of Use? [Click here to view our Terms of Use](#)

d. Type your name in agreement with our Terms Of Use

- 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 Practitioner 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 eFile. Note: If an email notification of service is returned, the Court will revoke your consent to eService.

The Tax Court has adopted a policy mandating eFiling for most parties represented by practitioners in cases in which the petition is filed on or after July 1, 2010. Mandatory eFiling does not apply to self-represented petitioners, including petitioners assisted by low-income taxpayer clinics and Bar-sponsored pro bono programs that participate in Tax Court calendar calls; practitioners who apply to the Court for and are granted relief from the requirement to eFile based on good cause; or documents ineligible for eFiling in the Tax Court, such as petitions and sealed documents. See Chapter VI, “eFiling” for more information.

- 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. Clicking the blue text “Click here to view our Terms of Use” will open the Terms of Use in a new window. You may click the blue “Print Window” text at the bottom of the window to print a copy. Click “Close Window”. You must agree to the Terms of Use by clicking the check box to use Practitioner Access.



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.

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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 Practitioner Access.

Chapter III. Accessing Case Information

Logging on to Practitioner Access

1. To log on to Practitioner Access after registration, click the gray Practitioner Access button near the bottom-right eAccess page Web page (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. 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. Enter the new user name you created during registration and click "Submit".



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You are here » Home » PSA Logon

Tuesday, August 06, 2013

Please type your User Name:

User Name:

[Forgot your user name?](#)

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If you forget or would like to confirm your user name, click on the “Forgot your user name?” link to display the “Forgot User Name” page. Enter your Tax Court Bar Number, click on the “Submit” button and the system will automatically send an email message containing your user name to the email address associated with your Practitioner Access profile. When you receive the message, enter your user name in the “User Name” box.

Forgot User Name

Tax Court Bar No.:

Enter your Tax Court Bar Number and click Submit.
Your User Name will be emailed to you.

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.

The screenshot shows the United States Tax Court website header with navigation 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. The main content area displays the question "What is your favorite color?" with an answer field containing "blue". Below the answer field is a checkbox labeled "Check this box to not ask this question on this computer for future logons." and two buttons: "Submit" and "Clear".

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For security reasons, you cannot log on to Practitioner 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 Practitioner Access profile. After your profile is deleted you may then re-register with the original User Name and Password the Court sent you.

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 your new password and click the “Logon & Acceptance of Terms of Use” button to continue. If you do not see the security image and description, contact the Court at (202) 521-0700 or submit an [eAccess Support](#) request.

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 Practitioner Access, you acknowledge that you have read, understand, and agree with the United States Tax Court's Terms of Use.



Liberty

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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 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. When you receive the message, enter the temporary password in ALL CAPS in the “Password” box. If you prefer, you may copy the temporary password (without quotation marks) from the email message and paste it in the box.

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. Practitioner Access is not compatible with Google Chrome.

5. At the end of your Practitioner Access session, you may log off 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 Practitioner Access. Practitioners representing petitioners may access documents in a case after filing the petition, entry of appearance, substitution of counsel, motion to substitute parties and change caption, notice of intervention, notice of election to intervene, or notice of election to participate. Only IRS practitioners who signed and included their Tax Court bar number on the first responsive document submitted to the Court or those IRS practitioners they have added to the case may access documents in a case. IRS practitioners with eAccess privileges in a case may add or delete additional IRS practitioners who have registered for eAccess. It is the responsibility of the IRS to timely remove from all cases practitioners who leave the IRS. The IRS must also maintain their attorneys' access to cases and keep the record current and accurate by sending to the Court monthly an electronic file to update their practitioners. Additional information is available in [eFiling Information for IRS Chief Counsel Attorneys](#).

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:

After successfully logging on, practitioners will see a list of unviewed documents eServed in their cases on the "My Service" page. 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.

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 Service** Tuesday, August 06, 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
HELP > Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

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, type of document served, and a “View” hyperlink showing the number of pages in the document. Clicking the “View” hyperlink in the “Service Document” column will open the document in Adobe Reader or equivalent PDF viewer. 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.

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 Service** Friday, August 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
HELP > Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

My Service

Max. Results per Page: 25

Service Date	Docket Number	Caption	Document Type	Service Document
08/06/2013	312345-13	John Doe	Motion	View 3
08/06/2013	312345-13	John Doe	Miscellaneous Documents	View 3

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Note: If you represent multiple parties in the same case, you will receive a separate eService notification and see a separate entry under “My Service” for each document served on each party you represent.

Documents will remain on the list of unviewed service documents until they are viewed. Clicking the “View” hyperlink to download a document counts as the service view. After the service view is exhausted, the document may be viewed again from the Case Index or Miscellaneous Unfiled Documents. Clicking the hyperlinked docket number will take you to the docket sheet for the case.

If the document window opens to a blank screen, please see page 19 for instructions on changing your Adobe Acrobat or Adobe Reader settings. Should you encounter problems viewing documents, please seek help immediately.

My Cases:

To access cases in which you have filed the petition or entered and appearance, click the “My Cases” hyperlink near the top of the page to display a list of your open cases. Clicking the blue docket number will display the docket sheet for the selected case.

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

You are here » Home » My Cases Friday, August 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
HELP » Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

My Cases

Display » Open Cases Closed Cases Open and Closed Cases

Max. Results per Page: 25	
Docket Number	Caption
012345-13	John Doe

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Clicking the “Closed Cases” radio button above the list of cases will display only closed cases. Click the hyperlinked docket number to view the docket sheet for the selected case.

You may also click the “Open and Closed Cases” radio button to display all your cases (both open and closed).

The docket sheet and the 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 filed after March 1, 2008, in cases commenced after 2004, the “Document” column contains a “View” hyperlink which includes the number of pages of the filed document.

The Tax Court does not impose user fees or charge to view, save, or print documents. To view a document, click the hyperlink once. In the example below, to view the Petition, click the “View 4” hyperlink. Please allow a sufficient amount of time for the document to open. Large documents take longer to open.

UNITED STATES TAX COURT

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

You are here » Home » PSA - Case Index Friday, August 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
 HELP » Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Case Index

Docket No.: 312345-13 Caption: John Doe

Petitioner Counsel Bar No: AJ0671 James C. Aubrey No: 1 Jefferson Litc 987 Oak Street, Nw Washington, DC 20001	Respondent Counsel Bar No: BB0527 Barry Black No: 1 Office of Chief Counsel - Irs 1111 Constitution Ave., Nw Washington, DC 20224
---	--

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
01/10/2013	PETITION Filed:Fee Paid		R 01/17/2013	View 4
01/10/2013	REQUEST for Place of Trial at Nashville, TN		R 01/17/2013	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. A document may be saved or printed each time it is viewed through eAccess, and parties are encouraged to do so.

If the document window opens to a blank screen, please see page 19 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 (see the red box, above) to certain correspondence documents and eFiling and to information on parties, participants, and practitioners in the case.

- **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 “eFiling” for more information.

Resolving problems viewing documents

To avoid problems using eAccess, add www.ustaxcourt.gov to your list of trusted sites and change your browser settings to allow pop-up windows on the Court’s Web site.

The Court recommends 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.

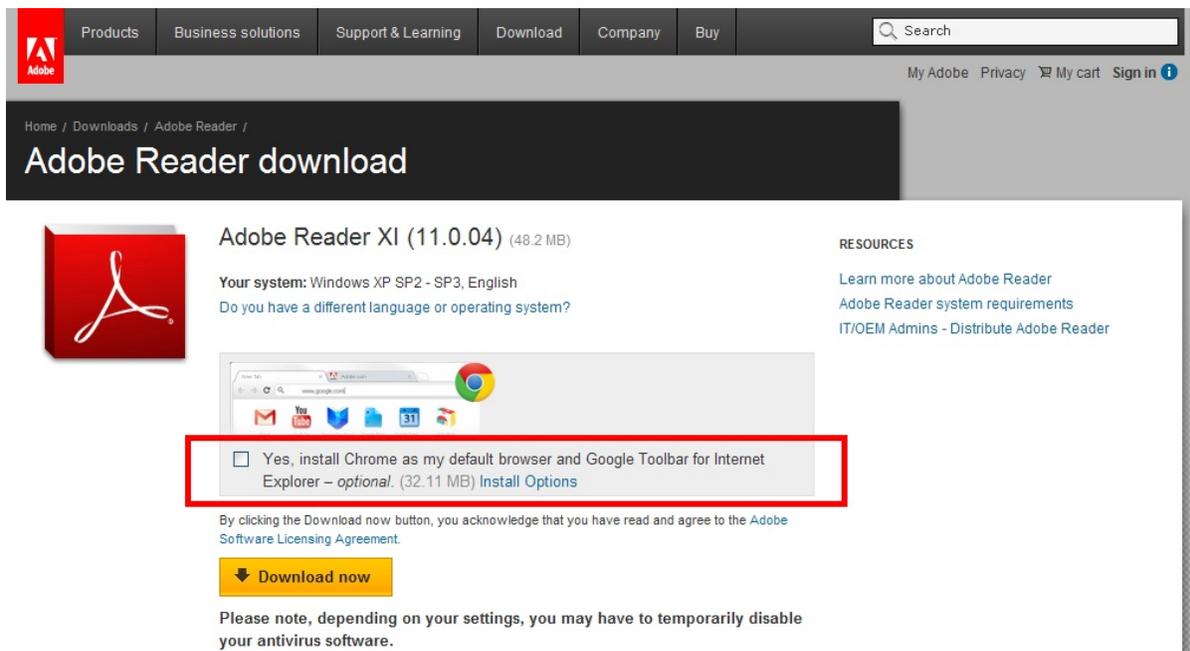
A large document may take several minutes to open, even with a high-speed connection. Please allow sufficient time for it to download. The system will alert you when the document is very large (greater than 500 pages or 500MB).

Practitioner 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 Practitioner 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.

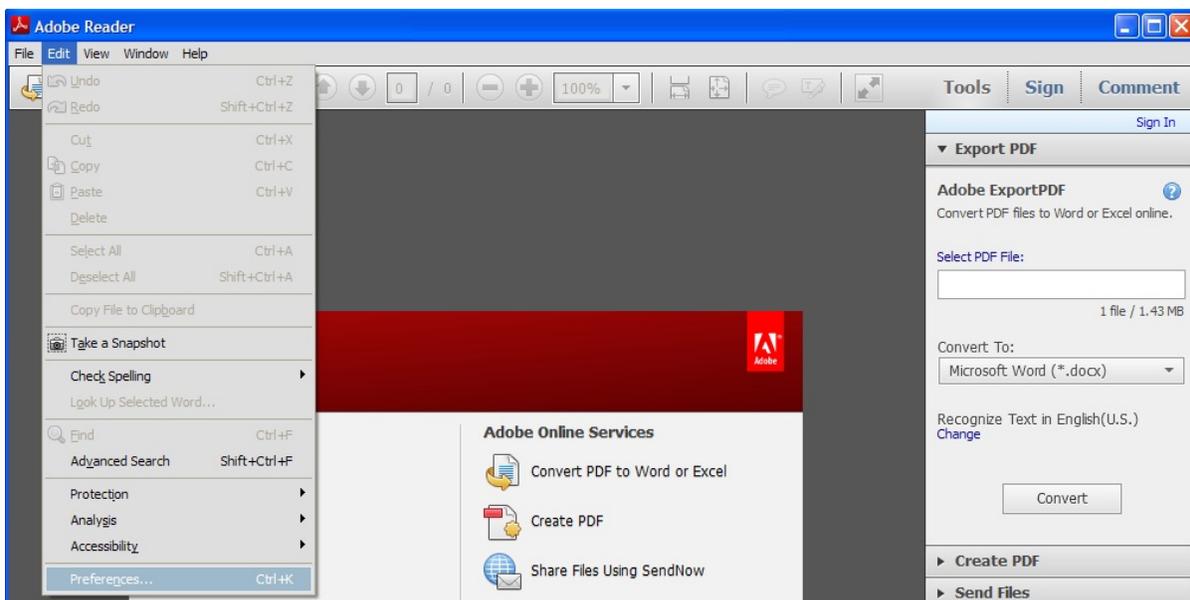
Adobe Acrobat, Adobe Reader, or equivalent PDF viewer is required to view documents. Adobe Reader may be obtained free of charge from the Adobe Web site (<http://get.adobe.com/reader/>).

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 the red box below.

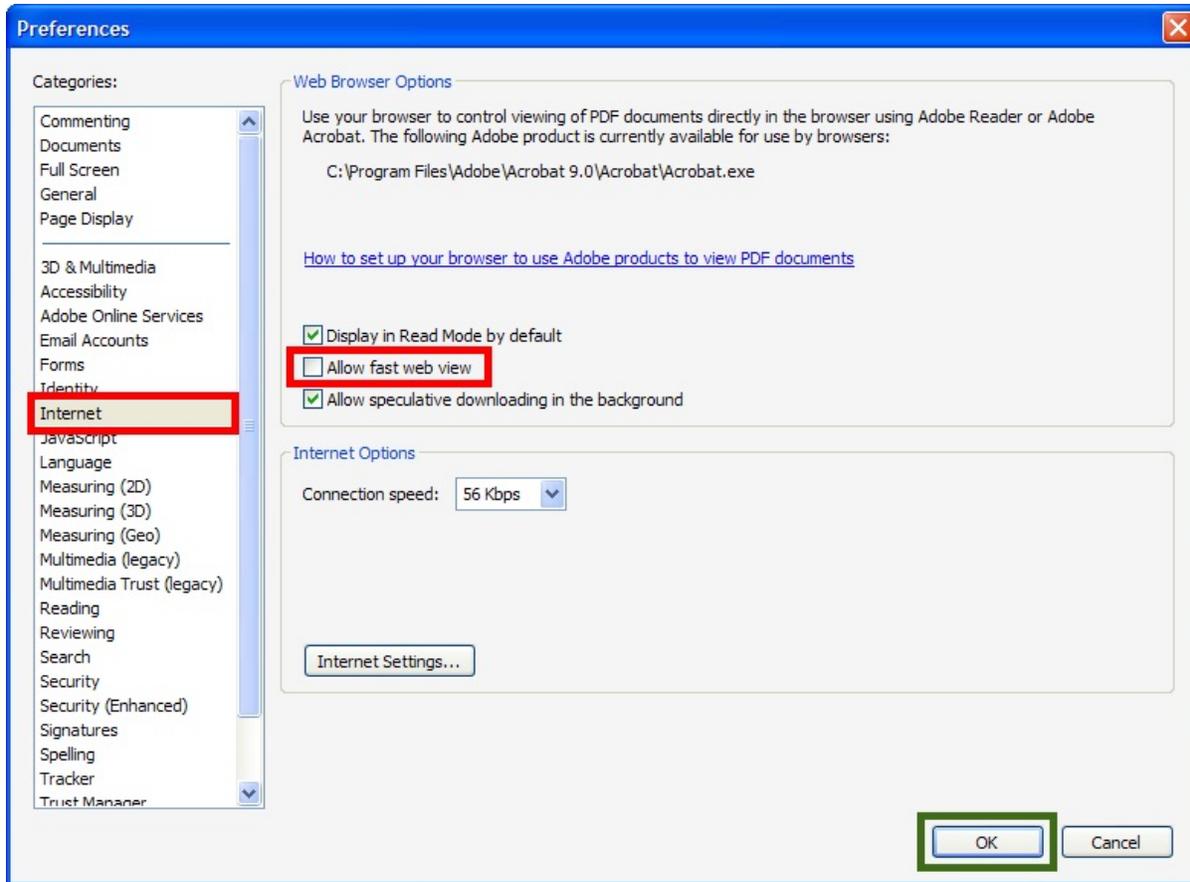


If a document opens to a blank screen or you receive an error when opening a document, a setting in Adobe Acrobat or Adobe Reader may be preventing the it from opening. To change the setting:

1. Close Practitioner 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 Practitioner 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

Practitioner 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.

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 » **Case Search** Friday, August 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
HELP » Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Case Entry

Docket Number: -

[Help](#)

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

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Party Search:

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

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 » **Case Search** Friday, August 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
HELP » Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Individual Party Search

Last Name: First Name: Middle:

State: Year Submitted: From To

[Help](#)

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

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

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You are here > Home > Case Search Friday, August 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
HELP > Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Individual Party Search

Last Name: First Name: Middle:

State: Year Submitted: From To

Max. Results per Page: 25

Docket No.↑	Date Filed	Petitioner Name	Spouse Name	State
320012-13	07/03/2013	Lisa Smith		MD
221993-12	09/04/2012	Lisa S. Smith		NY
118345-07S	08/15/2007	Lisa Smith		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 the hyperlinked docket number in the search results to select a case.

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

You are here > Home > Case Search Friday, August 09, 2013
Logout

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

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Corporate Search

Keyword 1 (Required): Keyword 2 (Optional):

[Help](#)

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

Chapter IV. Maintaining Your Practitioner Profile

Change contact and bar membership information and consent

The system will periodically prompt you to review and update the information in your Practitioner Access profile. You may update the information at any time by clicking the “Update Info” link. Make the needed changes and click the “Save” button to submit the information to



You are here > Home > My Information

Tuesday, August 06, 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](#)
HELP > [Practitioners' Guide to Electronic Case Access and Filing](#), [eAccess Support Form](#)

Practitioner: James C. Aubrey

Tax Court Bar No.: AJ0671

Update Info

Name

Last Name: First Name: Middle Name:

Address

Firm name:

Suite/Apt. #/PO Box:

Street:

City:

Country:

State:

Zip:

Contact Information

Email Address:

Confirm Email Address:

Business phone:

Bar Numbers

Bar State 1: Bar Reg. No.:

Bar State 2: Bar Reg. No.:

Bar State 3: Bar Reg. No.:

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 08/06/2013 14:46:40 Eastern time signed by Jim Aubrey
[Click here to view our Terms of Use](#)

the Court. Your profile will not be updated until the Admissions Section processes the information.

If you are changing your email address, the new 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. You should frequently log on to your Practitioner 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 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.

Change User Name

To change your user name, click the “Change User Name” link and enter a new user name in the top box. The user name must be at least eight characters in length. A user name that contains fewer than ten characters must contain at least one number. Type the new user name again in the “Confirm New User Name” box. Click the “Save” button to save the change.

The screenshot shows the United States Tax Court website interface. At the top is a navigation menu 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 menu is the website title and address: United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700. The page content includes a breadcrumb trail: You are here > Home > My Information, and the date: Tuesday, August 06, 2013 Logout. A list of navigation links is provided: 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 HELP > Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form. The main content area is titled "Change User Name" and contains a form with two input fields: "New User Name" and "Confirm New User Name". Below the form are two buttons: "Save" and "Reset".

Change Password

To change your password, click the “Change Password” link. Type the current password (the password you used to log on most recently to Practitioner Access) in the “Old Password” box and enter the new password in the “New Password” 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 change.

You are here > Home > My Information

Tuesday, August 06, 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
HELP > Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Change Password

Old Password	<input style="width: 90%;" type="text"/>
New Password	<input style="width: 90%;" type="text"/>
Confirm New Password	<input style="width: 90%;" type="text"/>

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.

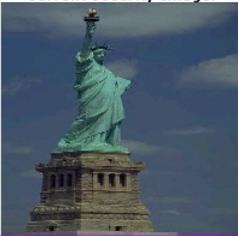
You are here > Home > My Information

Tuesday, August 06, 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
HELP > Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Change Security Image

Current Security Image:	
	
<input style="border: 2px solid purple;" type="button" value="Click here to change your Security Image"/>	
Description	<input style="width: 90%;" type="text" value="Liberty"/>

Change Security Question

To change your security question, click 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, then click the “Save” button to save the security question and answer.

Please pay close attention to how you type the answer. When you log on to Practitioner 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.” The Court cannot reset the security question. If you are unable to correctly enter the answer, you will need to re-register.

The screenshot shows the United States Tax Court website navigation menu. The 'Change Security Question' link is highlighted with a red box. Below the navigation menu, the user's name 'James C. Aubrey' and 'Tax Court Bar No.: AJ0671' are displayed. The 'Change Security Question' link is highlighted in a red box.

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

You are here » Home » My Information Tuesday, August 06, 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**
[HELP » Practitioners' Guide to Electronic Case Access and Filing](#), [eAccess Support Form](#)

Practitioner: James C. Aubrey **Tax Court Bar No.:** AJ0671

Change Security Question

Security Question	What is your favorite color? <input type="button" value="v"/>
Answer	blue

<input type="button" value="Save"/>	<input type="button" value="Reset"/>
-------------------------------------	--------------------------------------

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 Practitioner Access. The Court will serve simultaneous briefs when all have been received. Simultaneous briefs may be viewed through Practitioner Access after service.

Practitioners may consent to eService when registering for eAccess by choosing "Yes" at the "Consent to eService?" option, or if already registered, by logging on Practitioner Access, choosing the "Update Info" link, and selecting "Yes" at the "Consent to eService?" option. See Chapter IV "Maintaining Your Practitioner Profile" for more information. An indication of "Yes" to "Consent to eService?" constitutes consent to electronic service of documents as provided in these procedures. Practitioners may rescind their consent by logging on to Practitioner Access, clicking the "Update Info" link and changing the selection to "No". Consent to eService is a prerequisite to eFiling. Practitioners who rescind their consent will not be able to eFile.

Each party must continue to serve the other party or other persons in paper form in accordance with [Rule 21\(b\)](#) if the other party or persons have not consented to eService or if the document is filed with the Court in paper form. Documents that are not filed with the Court, such as discovery requests, should also be served in paper form. If the other party or persons have consented to receive eService, the email Notification of Service sent by the Court constitutes service so a certificate of service is not required with an eFiled document. Upon receipt of the Court's email Notification of Service, the party should log on to eAccess to view/download, save, and print the document(s) from the list of unviewed Service Documents. The document is removed from the unviewed Service Document list after the user clicks the View link.

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

For Designated Service Persons

The Designated Service Person is the practitioner designated by the Court or by petitioner's counsel to receive service of documents in a case. The Tax Court does not respond to sender verification messages automatically generated by spam or junk email filters. If an email Notification of Service is returned (bounces back) as undeliverable to the Court, or the Court receives a sender verification message, the practitioner's election to receive eService is automatically revoked. As consent to eService is a prerequisite for eFiling, those users will also lose the ability to eFile documents. The Court will send a letter advising that the election to receive eService was revoked and that the practitioner must log on to Practitioner Access and update his or her eService preference and email address to restore eService. The email address provided must be able to receive messages. By accepting the Terms of Use, eAccess users are required to regularly check their email and to update the email address in their Practitioner Access profile in the event it changes. eAccess users should log on to their Practitioner Access accounts daily in case an eService notification was intercepted by their email program's junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, eAccess users should add the Court's domain "ustaxcourt.gov" to their email program's list of safe senders.

For all others

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.

By accepting the Terms of Use, registered users are required to regularly check their email and to update their email address in the event it changes. Registered users should also frequently log on to their eAccess account in case an eService notification was intercepted by their junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, eFilers should add the Court's domain "ustaxcourt.gov" to their email program's list of safe senders.

Chapter VI. eFiling

Electronic filing (eFiling) is mandatory for most parties represented by counsel (practitioners) in cases with petitions filed on or after July 1, 2010. See [Rule 26\(b\)](#). The eFiling requirement is substantially in accord with eFiling policies applicable in other Federal Courts. Mandatory eFiling does not apply to pro se petitioners, including petitioners assisted by low-income taxpayer clinics and Bar-sponsored pro bono programs that participate in Tax Court calendar calls; practitioners who apply to the Court for and are granted relief from the requirement to eFile based on good cause; documents filed at trial sessions; or documents not eligible for eFiling in the Tax Court, such as petitions and sealed documents. The Court will not accept for filing any document required to be eFiled under this policy that is submitted by mail or delivered to the Clerk's Office in paper form. The [Tax Court Rules of Practice and Procedure](#) (Rules) are applicable to all documents filed with the Court. Practitioners may find additional information below.

Counsel who are registered for Practitioner Access and who agree to the eAccess Terms of Use, consent to electronic service (eService), and are in good standing with the Court may eFile documents from a computer that meets the minimum requirements for eAccess. **The petition may be filed only in paper form;** thus, eFiling in a case can be commenced only after a petition has been filed in the Tax Court in that case. Any counsel for respondent with eFiling privileges may eFile the first responsive pleading in a case. Thereafter, only respondent's counsel who signed the answer or who have been given access to the case by an IRS attorney in the case may eFile in it.

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

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

Good cause exception to eFiling

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

case, he or she must file a separate motion to be exempt in each case in which he or she seeks to be exempt from eFiling.

What documents may be eFiled

Practitioners must electronically transmit all documents eligible for eFiling, except those filed at trial sessions, if the petition was filed on or after July 1, 2010. The table on page [71](#) includes the documents that may be filed with the Tax Court. Practitioners may consult the list while preparing documents to ensure they are correctly titled and to determine whether they are eligible for eFiling. As an aid to eFilers when they select the title of the document to be filed, the table also includes the document category, such as “Motions” or “Miscellaneous Documents” in which the document may be found. Those documents marked as ineligible for eFiling must be submitted to the Court in paper form. If the eFiler selects an ineligible document type during the eFiling process, the system will display an error message.

If a practitioner eFiles a document in a case in which the petition was filed before July 1, 2010, he or she must eFile all subsequent documents in the case (except ineligible or sealed documents). A user who wishes to submit a document in paper form after filing other documents electronically must submit a motion requesting approval of the Court to do so. The Court will automatically reject and return to the sender documents submitted in paper form (that are otherwise required to be eFiled) when unaccompanied by a motion requesting leave to file in paper form.

Exhibits or attachments, if any, to eFiled documents must be electronically transmitted to the Court and must be included in the same electronic file as the eFiled document. (Trial exhibits are not eFiled.) Exhibits or attachments that are not in a format that readily permits electronic conversion to PDF or TIFF format, such as blueprints and software, may be mailed to the Court with a cover sheet including the caption, docket number, title of the electronically transmitted document, and date the document was eFiled (see page [84](#) 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 the eFiler must serve a copy of the exhibits or attachments on the opposing party in the format in which they are filed with the Court.

Documents in the nature of evidence are not received into evidence merely by virtue of being eFiled. The parties may offer evidentiary materials to the Court at the time of trial.

Unlike exhibits which are included in the document file, a document requiring leave of the Court for filing, such as a Reply filed out of time, must be electronically transmitted 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, the document requiring leave must be submitted in the same transaction as the motion. For example, a practitioner 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. A motion for leave with supporting memorandum of law and related papers must also be eFiled in separate documents but in the same transaction. See instructions on page [57](#) for additional information on eFiling documents requiring leave and supporting documents.

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

All documents in disclosure cases (i.e., cases where the docket number ends with the letter “D”) and sealed cases must be filed in paper form. In addition, motions to seal a document or a case, motions for protective order requesting that something (i.e., address, document or case) be sealed, and responses to motions to seal must also be filed in paper form.

Documents filed in paper form may be hand-delivered to the Tax Court between 8:00 a.m. and 4:30 p.m. (Eastern time) or mailed to:

United States Tax Court
400 Second Street, N.W.
Washington, D.C. 20217-0002

Documents filed by those who are not parties to a case must be filed in paper form because those persons do not have eAccess to the case. For example, if a party serves a subpoena on a witness, the witness may file a motion to quash, but must do so in paper form.

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. Eastern time 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 [37](#) (cases set for trial or hearing).

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

Format and style of documents

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

UNITED STATES TAX COURT		
WASHINGTON, DC 20217		
JOHN H. and MARY A. SMITH,)	
)	
Petitioners)	
)	
v.)	Docket No. 50000-09.
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent)	
MOTION FOR CONTINUANCE		

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

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

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

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

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

Documents that require signatures in addition to that of the eFiler, such as a motion signed by two practitioners, may be electronically transmitted; however, the eFiler must maintain the paper copy (with all required original signatures) for a period of 18 months after the decision in the case is final. Documents bearing multiple signatures must contain the address and telephone number of each signer and the date they signed the document. The Court will accept digitized signatures and typewritten names of the other parties or persons if the document contains a statement that the document is being filed with their consent. Alternatively, documents containing written signatures may be scanned into PDF or TIFF. On request of the Court, the eFiler must provide original documents for review. Below is an example of the signature page of a motion electronically transmitted by two practitioners, James M. Scott and Martha L. Johnson. James Scott is eFiling on behalf of his associate; therefore, his signature is not required but may be included. Martha Johnson's signature is digitized in the example, but the Court would also accept the document if the signature were typed or if the page were scanned with her written signature.

WHEREFORE, it is prayed that this motion be granted.	
Date: May 1, 2010	James M. Scott Tax Court Bar No. SJ0000 111 Elm Street Washington, DC 20000 Telephone: (202) 555-1212 email: myusername@example.com
Date: May 1, 2010	<i>Martha L. Johnson</i> _____ Martha L. Johnson Tax Court Bar No. JM0000 111 Elm Street Washington, DC 20000

Documents must be printed to portable document format (PDF) or converted to tagged image file format (TIFF) and saved with the appropriate extension (.pdf, .tiff, or .tif) before beginning the eFiling process. Fillable forms on the Court's Web site, such as Entry of Appearance or Notice of Change of Address forms, must first be printed (rather than saved) to PDF or exported to TIFF so that the data is embedded in the document. If an eFiler transmits a PDF form before

embedding the data, the Court will receive a blank document. Alternatively, the eFiler may print a hard copy of the form and then scan it to PDF or TIFF.

Preparing documents for eFiling may require special software such as Adobe Acrobat; however, some programs currently installed on the eFiler's computer, such as Corel WordPerfect (versions 9 and later), contain a built-in PDF writer or allow conversion to TIFF files. For example, the Microsoft Office suite includes the Microsoft Office Document Image Writer that permits Microsoft Word documents to be converted to TIFF files through the "Print" command. Alternatively, eFilers who are unable to convert files through their word processor may use third party PDF creation software such as Adobe Acrobat, online PDF creation services from Adobe (<http://createpdf.adobe.com/>) and others to do the conversion, or scan their documents into PDF or TIFF formats. eFilers unfamiliar with the conversion process should consult their word processor or scanner documentation for capabilities and instructions.

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

An eFiler must send a paper courtesy copy of any eFiled document longer than 50 pages to the assigned Judge and all other parties in the case. If no Judge is assigned to the case, the courtesy copy should be mailed to the Chief Judge. If a document is eFiled in consolidated cases, only one courtesy copy is required. The courtesy copies should be mailed within 3 business days of filing.

Consolidated cases

Motions to consolidate and documents eFiled in consolidated cases must be eFiled if one or more of the cases was commenced on or after July 1, 2010. The caption of the document must list all the docket numbers of the cases in chronological order beginning with the lowest number (i.e., the oldest case first). 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, the eFiler is 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.
2. Repeat until all cases have been added.

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

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, the eFiler would file a motion to calendar for a time and date certain in the lead case and the system will add the docket entry and link the motion to the case index for each case in the consolidated group. However, the

eFiling system allows the eFiler to select whether a document is eFiled in all cases, some cases, or only one case in the group. For example, if there are five cases in a consolidated group and three of the cases have the same petitioner, the eFiler would select the docket numbers of those three cases when filing a notice of change of petitioner's address, and the system will add the notice to the records of those specific cases. Similarly, a motion to compel discovery may be filed in only one of the cases in a consolidated group.

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:

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

All Cases This Case Only Specific Cases

 Turn On the eFiling Wizard

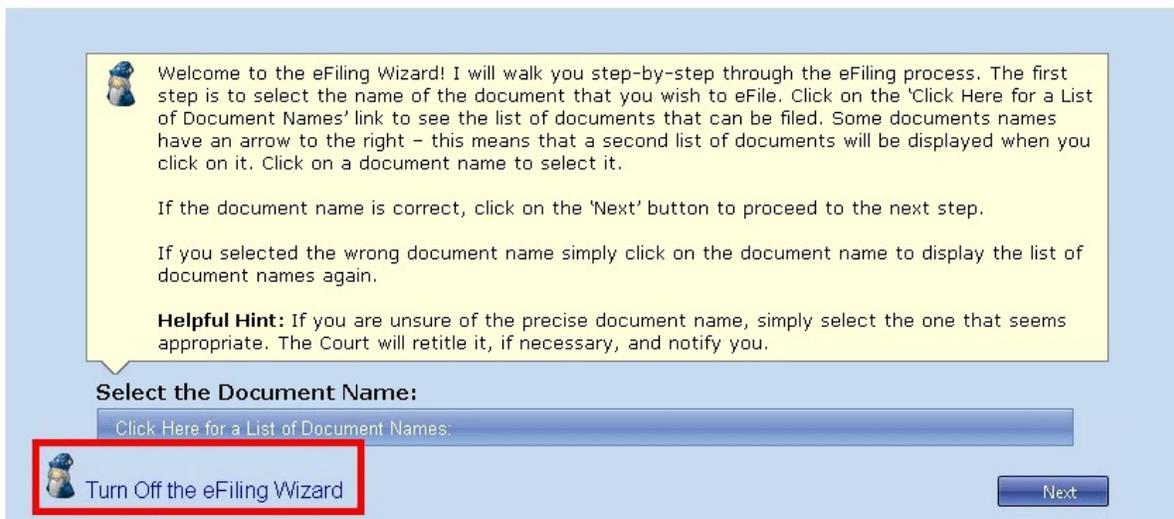
An entry of appearance or a substitution of counsel may not be filed in a consolidated group of cases. The eFiler must file a separate document in each docket number. See [Rule 24\(a\)\(3\)](#).

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

Cases set for trial or hearing

Documents in cases calendared for trial or hearing may not be eFiled 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, any documents must be filed in paper form at the trial session. eFiling may recommence at 6:00 a.m. Eastern time on the next calendar day following the scheduled end of the session, usually a Saturday, or earlier if ordered by the trial judge.

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

Next

The Court's system includes an eFiling Wizard to guide the eFiler 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 the answers and the options selected. The Wizard is mandatory for the first ten eFiling transactions. Beginning with the eleventh document, the eFiler 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 receive eService or if the document is filed with the Court in paper form. The eFiler may view the parties' method of service under "Service Parties" on the "Attach Document" screen. A certificate of service is required to be transmitted to the Court with the document only if the designated service person for the opposing person or party receives paper service. If you are entering an appearance on behalf of a petitioner who receives paper service, you do not need to include a certificate of service if all other parties receive eService. 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.¹

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

¹If the email Notification of Service to the Designated Service Person is returned (bounces back) as undeliverable to the Court's system, the Court will revoke the person's eService election and notify the eFiler, who must then serve the Designated Service Person or pro se petitioner in paper form. If the courtesy copy of the Notification of Service sent to those parties or other persons who are not a Designated Service Person is returned (bounces back), the eFiler is not required to serve them in paper form.

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.

Users should log on to Practitioner Access daily in case a notification was intercepted by a junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, eFilers should add the Court's domain "ustaxcourt.gov" to their email program's list of safe senders. The Tax Court does not respond to sender verification messages automatically generated by junk email or spam filters. If an email notification is returned (bounces back) as undeliverable to the Court's email system or the Court receives a sender verification message from a junk email or spam filter, the practitioner's election to receive eService is automatically revoked. As consent to eService is a prerequisite for eFiling, the practitioner will also lose the ability to transmit documents electronically. To restore eService and eFiling privileges, the eFiler must log on to Practitioner Access, enter a valid email address, and update his or her 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 sends email notifications to non-IRS practitioners indicating whether a transmission was accepted for filing. The Court sends email notification of documents from IRS practitioners that are accepted for eFiling only to the IRS National Office. The Court sends email notification of rejected documents to non-IRS practitioners and to both the IRS practitioner and the IRS National Office. The Court processes documents Monday through Friday. Email notification of transmissions that are accepted for filing are sent on the day the Court accepts the document for filing. The Court sends email notification of rejected transmissions as they are processed. The notification will state a reason for the rejection. In most cases, the eFiler may transmit a corrected document.

All transactions commenced on or before January 17, 2014, that the Court has not processed will appear on the eFiler's list of pending transactions. The list may be accessed by clicking the "My Transactions" link near the top of the Practitioner 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. A list of the filer’s eFiling transactions is available on the “My Transactions” page. The eFiler may view, save or print the transaction receipt by clicking the hyperlinked transaction number.

Errors

All documents transmitted after January 17, 2014, are immediately filed and entered on the record. If an eFiler discovers an error in an eFiled document, he or she 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 provided by the eFiler 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 Practitioner Access, accepted the Terms of Use, and consented to receive eService?
- Added the Court’s domain “ustaxcourt.gov” to my email program’s list of safe senders so that email notifications do not bounce?
- Stated on the first page of my document that it has been filed electronically?
- Included my name, Tax Court bar number, address, telephone number, and email address on the document?
- Verified that my document is in PDF or TIFF format and is legible?
- Refrained from including or redacted taxpayer identification numbers (e.g., Social Security numbers or employer identification numbers); dates of birth; names of minor children; and financial account numbers?
- Served the other party or other persons involved in the matter in accordance with [Rule 21\(b\)](#)?
- Retained a copy of the document for my records?

eFiling Instructions

Counsel who have registered for Practitioner Access may use the instructions below to eFile in their cases. Counsel for petitioners may eFile an entry of appearance, substitution of counsel, notice of intervention, notice of election to intervene, notice of election to participate, or motion to substitute parties and change caption without first having eAccess to a case. See the instructions on page [51](#). After filing one of these documents, the practitioner may eFile subsequent documents using the instructions beginning on page [42](#).

Before January 17, 2014, the Court placed on the docket record as counsel for respondent up to five IRS attorneys who signed and included their valid Tax Court bar number on the first responsive pleading in a case. After January 17, 2014, the IRS attorney who eFiles the first responsive pleading may add additional attorneys during the eFiling process. See instructions for eFiling the first responsive pleading in [eFiling Information for IRS Chief Counsel Attorneys](#). Any IRS attorney who has registered for Practitioner Access and has eAccess to a case may use the instructions beginning on page [42](#) to eFile subsequent documents. All IRS attorneys who sign a document that is eFiled must have eAccess to that case, i.e., they must have been placed on the docket record by the Court or by another IRS attorney in that case.

Navigating the eFiling Process

[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](#)
[HELP » Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form](#)

Practitioner: James C. Aubrey

Tax Court Bar No.: AJ0671

eFiling

Docket No.: 312345-13 Caption: John Doe

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

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

Document Title: ENTRY OF APPEARANCE By Counsel James C. Aubrey for Petr. John Doe

Attach the Document File:

Entry of Appearance.pdf

[Remove](#)

Service Parties:

Service To:

Commissioner of Internal Revenue Electronic

Representing:

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

[Previous](#)

[Next](#)

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 above).

When you begin the eFiling process, you will see “eFiling Steps” between the caption and the blue-shaded eFiling window (see red box above). 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 above, 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 above).

To access the eAccess “Help” library, click the hyperlink to the “Practitioners’ 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 Practitioner Access.
3. Click the “My Cases” link to display the list of your open cases.

The screenshot shows the United States Tax Court website. The header includes the court's name and address: "United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700". The navigation menu includes 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". The "My Cases" link is highlighted with a red box. Below the navigation menu, there is a section for "My Cases" with a "Display" dropdown menu set to "Open Cases". A table of cases is shown with columns for "Docket Number" and "Caption". The "Docket Number" column is highlighted with a yellow box, and the value "312345-13" is highlighted with a green box. The "Caption" column contains the name "John Doe".

Docket Number	Caption
312345-13	John Doe

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

- Click the “eFiling” link which is at 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.

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

You are here > Home > PSA - Case Index Friday, August 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
HELP > Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey **Tax Court Bar No.:** AJ0671

Case Index **eFile**

Docket No.: 312345-13 **Caption:** John Doe

Petitioner Counsel	Respondent Counsel
Bar No: AJ0671 James C. Aubrey No: 1 Jefferson Litc 987 Oak Street, Nw Washington, DC 20001	Bar No: BB0527 Barry Black No: 1 Office of Chief Counsel - Irs 1111 Constitution Ave., Nw Washington, DC 20224

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
01/10/2013	PETITION Filed:Fee Paid		R 01/17/2013	View 4
01/10/2013	REQUEST for Place of Trial at Nashville, TN		R 01/17/2013	View 1

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

eFiling

Docket No.: 012345-13 Caption: John Doe

Go to > Case Index

eFiling Steps:

IMPORTANT NOTICE OF PRIVACY PROTECTION

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

OK

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

- 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 [71](#) 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.:	312345-13	Caption:	John Doe
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[Go to](#) » [Case Index](#) , [Parties](#) , [Participants](#) , [Respondent Practitioners](#) , [eFiling](#)

eFiling Steps: ■ *Select Document Name*

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

Document Name: Code:

The documents are grouped into categories. The categories and documents differ if you are representing petitioner or respondent. For example, the “ANSWER” category does not appear if you are petitioners’ counsel, and respondent’s counsel do not see “PETITION”. The list will be further limited if you do not already have eAccess to the case.

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, supplement to, supplemental, or redacted document or a request for admissions or stipulation of facts, please see the instructions on page [49](#). 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”, “Answer”, etc. Consult the list of documents beginning on page [71](#) to determine which code to use.

Some categories 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).

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

will display to the left and document titles may be cropped. You may need to maximize your browser window or adjust the resolution of your monitor.

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 below). To quickly scroll through the list, click and hold the arrow.

eFiling

Docket No.: 312345-13 Caption: John Doe

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:

Click Here for a List of Document Na

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
MOTION TO SUBSTITUTE PARTIES AND CHANGE
CAPTION
MOTION TO WITHDRAW AS COUNSEL

Other Motions...

MOTION FOR AN ORDER UNDER FEDERAL RULE OF EVIDENCE 502(d)
MOTION FOR AN ORDER UNDER MODEL RULE OF PROFESSIONAL CONDUCT 4.2
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 ENTRY OF ORDER THAT UNDENIED ALLEGATION BE DEEMED ADMITTED PURSUANT TO RULE 37(c)
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

- b. **Select the party or parties filing the document.** Click the check box(es) to select the filing party and click “Next”. You may file the document for the party you represent, for yourself, or if the document is jointly filed, you may select both petitioner and respondent.

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.

eFiling

Docket No.: 312345-13 Caption: John Doe

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 Doe
 Filing for Myself

Turn On the eFiling Wizard

Previous Next

- 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.: 312345-13 Caption: John Doe

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 Petr. John Doe

Attach the Document File:

Service Parties:

Service To:	Representing:
Commissioner of Internal Revenue AJ0671 James C. Aubrey	Electronic Electronic Petitioner John Doe

Show Courtesy Copy Parties:

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

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

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 [57](#) 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.**

The Service Parties (Designated Service Persons) are listed followed by the type of service (electronic or paper) they receive and the party whom they represent. 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 Designated Service Persons 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 or substitution of counsel, click the appropriate radio button to indicate whether any party or counsel objects to the granting of the motion or to the substitution.

- 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

Docket No.:	312345-13	Caption:	John Doe
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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 Petr. John Doe (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 Petr. John Doe (NO OBJECTION)

Document:
motion.pdf Preview

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.:	312345-13	Caption:	John Doe
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[Go to » Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling](#)

Document Title: MOTION FOR CONTINUANCE by Petr. John Doe (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.

UNITED STATES TAX COURT

<p>John Doe,</p> <p style="text-align: center;">Petitioner(s)</p> <p style="text-align: center;">v.</p> <p>COMMISSIONER OF INTERNAL REVENUE,</p> <p style="text-align: center;">Respondent</p>	<p>.....</p>	<p style="text-align: right;">Filed Electronically</p> <p style="text-align: right;">Docket No. 312345-13</p>
--	--------------	---

MOTION FOR CONTINUANCE

eFiled: 9/6/2013 at 3:16 PM Eastern time
Transaction #: 200671

 Turn On the eFiling Wizard

[Printer Friendly Version](#)

[Next eFiling](#)

8. 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.
9. 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”, “Answer”, etc. For example, you must select “AMENDED PETITION” from the “Petition” category instead of selecting the “AMENDED” category. Consult the list beginning on page [71](#) to determine which document name to use.

Amended, Opposition To, Redacted², Response To, Reply To, and Unredacted:

Select the Document Name or Type the Code then Press Select:
Document Name: Code:
Select document from list of previously filed documents for which this reply is being filed.
Select One:

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

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:

²A 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\(h\)](#).

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 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

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

Document Name: Code:

Select document from list of previously filed documents for which amended certificate of service is intended:

Select One:

Enter date of service.

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 revised 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 LACK OF JURISDICTION” 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 TO DISMISS FOR LACK OF JURISDICTION 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:

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”.

eFiling in a case without having prior eAccess - Entries of Appearance, etc.

To gain eAccess to a case, nonIRS practitioners may eFile an entry of appearance, a substitution of counsel, a notice of intervention, a notice of election to intervene, a notice of election to participate, or a motion to substitute parties and change caption through Practitioner Access using the instructions below.

An entry of appearance, substitution of counsel, or a motion to substitute parties and change caption may be signed and filed by only one practitioner--the practitioner who is eFiling the document. The system will not add additional practitioners who sign the document to the case. Each practitioner seeking to gain access to a case must eFile his or her own separate document.

Substitutions of counsel must be filed by the practitioner wishing to enter the case and not the withdrawing counsel. A substitution of counsel may not be eFiled in a case set for trial or hearing. See [Rule 24\(d\)](#).

Unless he or she eFiles a motion to substitute parties and change caption, the practitioner is immediately added to the case as counsel and may also transmit subsequent documents using the instructions on page [42](#). Until the Court grants the motion to substitute parties and change

caption, the eFiler would be able to eFile only an amended motion to substitute parties and change caption, entry of appearance, substitution of counsel, notice of intervention, notice of election to intervene, or a notice of election to participate.

A notice of intervention may be filed only after respondent files a notice of filing of petition and right to intervene. A notice of election to participate and a notice of election to intervene may be filed in a partnership case within 90 days from the date of the service of the petition.

A practitioner may eFile a document to enter the case using the following instructions:

1. Log on to Practitioner Access.

2. Search for the case by docket number or petitioner's name.

- a. If you know the docket number, click the "Case Entry" link, enter the docket number, and click "Search".

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

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 » Case Search Friday, August 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
HELP » Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Individual Party Search

Last Name: First Name: Middle:
State: Year Submitted: From To

[Help](#)

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

- c. If the petitioner is a corporation, click the “Corporate Search” link, enter one key word from 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.

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

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You are here » Home » Case Search Friday, August 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
HELP » Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey Tax Court Bar No.: AJ0671

Corporate Search

Keyword 1 (Required): Keyword 2 (Optional):

[Help](#)

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

- Any cases meeting the search criteria will be displayed. Click the hyperlinked docket number in the search results to select the case.

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

You are here > Home > **Case Search** Friday, August 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
HELP > Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form

Practitioner: James C. Aubrey **Tax Court Bar No.:** AJ0671

Individual Party Search

Last Name: **First Name:** **Middle:**
State: **Year Submitted:**
 From To

Max. Results per Page: 25

Docket No.↑	Date Filed	Petitioner Name	Spouse Name	State
320012-13	07/03/2013	Lisa Smith		MD
221993-12	09/04/2012	Lisa S. Smith		NY

- Click the “eFiling” link which is at 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.

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

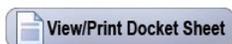
Practitioner: James C. Aubrey **Tax Court Bar No.:** AJ0671

Case Index



Docket No.: 320012-13 **Caption:** Lisa Smith

<p style="text-align: center;">Petitioner Counsel</p> <p>Bar No: PRO SE No: 1</p>	<p style="text-align: center;">Respondent Counsel</p> <p>Bar No: BB0527 Barry Black No: 1 Office of Chief Counsel - Irs</p> <p style="text-align: center;">1111 Constitution Ave., Nw Washington, DC 20224</p>
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- 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
07/03/2013	PETITION Filed:Fee Paid by Petr. Lisa Smith		R 07/03/2013	N/A
07/03/2013	REQUEST FOR PLACE OF TRIAL AT Washington, DC by Petr. Lisa Smith		R 07/03/2013	N/A

5. Read and then acknowledge the Notice of Privacy Protection by clicking “OK”.
6. Select the document name. Click “Click Here for a List of Document Names” and select the “Miscellaneous Documents” category.

eFiling

Docket No.:	320012-13	Caption:	Lisa Smith
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[Go to »](#) Case Index , Parties, Participants, Respondent Practitioners, eFiling

eFiling Steps: ■ *Select Document Name*

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

Document Name: Code:

Miscellaneous Documents ▾ ENTRY OF APPEARANCE
SUBSTITUTION OF COUNSEL

Select Next

7. Select ‘ENTRY OF APPEARANCE” or “SUBSTITUTION OF COUNSEL”. If appropriate, you may instead select “NOTICE OF INTERVENTION”, “NOTICE OF ELECTION TO INTERVENE”, or “NOTICE OF ELECTION TO PARTICIPATE” from the “Notice” category, or “MOTION TO SUBSTITUTE PARTIES AND CHANGE CAPTION” from “Motions” category or type the corresponding code (not available while the Wizard is on). Click “Next”.
8. If there is more than one party in the case, select the party or parties whom you represent and click “Next”.

eFiling

Docket No.:	320012-13	Caption:	Lisa 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: ENTRY OF APPEARANCE by Counsel James C. Aubrey

Select the parties you are representing:

Lisa Smith
 Daniel Smith

Turn On the eFiling Wizard

Previous **Next**

9. 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.
10. Indicate whether a Certificate of Service is included in the document file. If so, select the date of service.

eFiling

Docket No.:	320012-13	Caption:	Lisa 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: ENTRY OF APPEARANCE by Counsel James C. Aubrey for Petr. Lisa Smith

Attach the Document File:
Entry of Appearance.pdf

Service Parties:

Service To: Commissioner of Internal Revenue	Representing: Electronic
--	------------------------------------

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

11. Indicate whether exhibits or attachments are included in the document file and click “Next”.
12. Perform a final review of the form. To view the documents you attached, click the “Preview” links in the “Document” section of the screen. 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 the eFiling Steps.

eFiling

Docket No.:	320012-13	Caption:	Lisa 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: ENTRY OF APPEARANCE by Counsel James C. Aubrey for Petr. Lisa Smith

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:
ENTRY OF APPEARANCE by Counsel James C. Aubrey for Petr. Lisa Smith

Document:
Entry of Appearance.pdf

Certificate of Service Included:
No

Exhibits/Attachments Included:
No

Turn On the eFiling Wizard

13. If all information is correct, click the “Submit” button to file your document.
14. 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

Docket No.: 320012-13	Caption: Lisa Smith
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Go to » [Case Index](#), [Miscellaneous Unfiled Documents](#), [Parties](#), [Participants](#), [Respondent Practitioners](#), [eFiling](#)

Document Title: ENTRY OF APPEARANCE by Counsel James C. Aubrey for Petr. Lisa Smith

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.

<p style="font-size: small;">Lisa Smith</p> <p style="text-align: center; font-weight: bold;">Petitioner(s)</p> <p style="text-align: center; font-size: x-small;">v.</p> <p style="font-size: small;">COMMISSIONER OF INTERNAL REVENUE, Respondent</p>	<p style="font-weight: bold;">UNITED STATES TAX COURT</p> <p style="font-size: x-small;">-----</p> <p style="font-weight: bold;">ENTRY OF APPEARANCE</p>	<p style="font-size: small; color: #000080;">Filed Electronically Docket No. 320012-13</p>
---	--	--

eFiled: 9/13/2013 at 11:07 AM Eastern time

Transaction #: 200811

Printer Friendly Version

Turn On the eFiling Wizard

Next eFiling

15. The system has added you as counsel in the case. 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.
16. 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.

Documents requiring permission (leave) for filing and supporting documents

A motion for leave to file must be filed if a document requires the Court’s permission for filing. 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:

- A practitioner who is not exempt from eFiling needs to file a document in paper form. (This would not be eFiled. The practitioner would mail the motion for leave to file and the document for which leave to file is requested to the Court in paper form.)
- A practitioner wants 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:

- Respondent's objection to petitioner's motion was due yesterday.
- Petitioner would like to amend the 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. A practitioner 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 he or she may transmit both in the same transaction. If the eFiler submits them in the same transaction, the motion would be eFiled and the document would be eLodged. Should the Court grant the motion, 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 the eFiler to eLodge the document requiring permission before the Court takes action on the motion for leave to file.

The eFiler must submit (eLodge) a document requiring permission in the same transaction as a Motion for Leave To File Out of Time. If the Court grants the motion, the eLodged document will be filed automatically. For example, the eFiler needs to file a Reply out of time. He or she would eFile the Motion for Leave To File Reply Out of Time (motion.pdf) and follow the system's prompts to eLodge the Reply (reply.pdf).

Documents in support of either the motion for leave or an eLodged document (or both) must be submitted in the same transaction as the motion for leave. For example, when filing a brief in support of a motion for leave to file, the practitioner 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 system will also ask whether the eFiler wants to submit 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, the practitioner would eFile the Motion for Leave To File Reply Out of Time (motion.pdf), and when prompted for documents in support of the motion, 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), the eFiler would attach the Reply (reply.pdf) to be eLodged and then any documents in support of the eLodged Reply.

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

1. eFiling the Motion for Leave To File

- a. Log on to Practitioner Access.
- b. Click the “My Cases” link to display the list of your open cases.
- c. Select the case in which you want to eFile a document.
- d. Click the “eFiling” link which is at 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.
- e. Read and then acknowledge the Notice of Privacy Protection by clicking “OK”.
- f. Select the document name. Click “Click Here for a List of Document Names” and then select the “Motion” category.
- g. Select “MOTION FOR LEAVE TO FILE” or “MOTION FOR LEAVE TO FILE OUT OF TIME” from the list as the title of the document or type the corresponding code (not available while the Wizard is on) and then click “Next”.

eFiling

Docket No.:	312345-13	Caption:	John Doe
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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:
[Click Here for a List of Document Names](#)

- 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
- MOTION TO SUBSTITUTE PARTIES AND CHANGE CAPTION
- MOTION TO WITHDRAW AS COUNSEL
- Other Motions...

[Select](#) [Next](#)

To contact the Webmaster for technical issues or problems with the Court at this or any other e-mail address. For all other questions, contact the Office of the Clerk of the Court at (202) 521-0700 or by email at [clerk@dc.uscourts.gov](#).
For more information, no documents can be filed until you have answered all questions about the Court, you must contact the Office of the Clerk of the Court at (202) 521-0700, Attention: Office of the Clerk of the Court.

h. Select the party who is filing the document.

eFiling

Docket No.:	312345-13	Caption:	John Doe
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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 Doe
 Filing for Myself

 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

Docket No.:	312345-13	Caption:	John Doe
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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 Petr. John Doe

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

Service Parties:

Service To:	Representing:
Commissioner of Internal Revenue AJ0671 James C. Aubrey	Electronic Electronic Petitioner John Doe

[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 [63](#) below.

eFiling

Docket No.: 312345-13 Caption: John Doe

[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
eLodged Document: AMENDMENT TO PETITION by Petr. John Doe

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

 Turn On the eFiling Wizard

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

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

eFiling

Docket No.: 312345-13 Caption: John Doe

[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 Petr. John Doe (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:
 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

 Turn On the eFiling Wizard

[Next](#)

- 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

Docket No.: 312345-13 Caption: John Doe

[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 Petr. John Doe (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 Remove
Add Supporting Document

Turn On the eFiling Wizard Previous **Next**

- 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

Docket No.: 312345-13 Caption: John Doe

[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 Petr. John Doe (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:
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 [66](#).

eFiling

Docket No.:	312345-13	Caption:	John Doe
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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 Petr. John Doe (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

- 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 [64](#) below (eLodging documents and documents in support of eLodged documents).

eFiling

Docket No.:	312345-13	Caption:	John Doe
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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 OUT OF TIME by Petr. John Doe (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.: 312345-13 Caption: John Doe

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

eFiling Steps: ■ **Select Document Name**

Document Title: MOTION FOR LEAVE TO FILE

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

© 2013 All Rights Reserved, C

- 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.: 312345-13 Caption: John Doe

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

eLodged Document: AMENDMENT TO PETITION by Petr. John Doe

Attach the Document File:
amendment to petition.pdf Remove

Service Parties:

Service To:	Representing:
Commissioner of Internal Revenue	Electronic
AJ0671 James C. Aubrey	Electronic Petitioner John Doe

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 Previous **Next**

- 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.: 312345-13 Caption: John Doe

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
eLodged Document: AMENDMENT TO PETITION by Petr. John Doe

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 [61](#) 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

Docket No.: 312345-13 Caption: John Doe

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 Petr. John Doe (NO OBJECTION)

eLodged Documents

AMENDMENT TO PETITION by Petr. John Doe

Do you wish to add an additional eLodged Document?

No Yes

 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 [64](#) 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, for example, click the “Attach Document” link in eFiling Steps.

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

Document Title: MOTION FOR LEAVE TO FILE by Petr. John Doe (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:

Document:
 [Preview](#)

Certificate of Service Included:

Exhibits/Attachments Included:

Objections:

Supporting Documents:
 [Preview](#)

eLodged Document 1:
 [Preview](#)

 Turn On the eFiling Wizard

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

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

Docket No.: 312345-13	Caption: John Doe
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[Go to » Case Index, Miscellaneous Unfiled Documents, Parties, Participants, Respondent Practitioners, eFiling](#)

Document Title: MOTION FOR LEAVE TO FILE AMENDMENT TO PETITION by Petr. John Doe (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.

UNITED STATES TAX COURT		Printer Friendly Version
John Doe,	Petitioner(s)	Filed Electronically
v.		Docket No. 312345-13
COMMISSIONER OF INTERNAL REVENUE,	Respondent	
MOTION FOR LEAVE TO FILE AMENDMENT TO PETITION		
eFiled:	9/11/2013 at 5:39 PM Eastern time	
Transaction #:	200740	
Supporting Documents:		
AFFIDAVIT OF HENRY JONES IN SUPPORT OF MOTION FOR LEAVE TO FILE		
eLodged Document 1:		
AMENDMENT TO PETITION		



Turn On the eFiling Wizard

Next eFiling

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 text "United States Tax Court, 400 Second Street, NW, Washington, DC 20217 Telephone: 202-521-0700". Below that is the text "You are here > Home > My Information" and "Tuesday, August 06, 2013 Logout". Below that is the text "Go to > My Cases, My Service, My Transactions, Case Entry, Party Search, Corporate Search" and "Go to > Update Info, Change User Name, Change Password, Change Security Image, Change Security Question". Below that is the text "HELP > Practitioners' Guide to Electronic Case Access and Filing, eAccess Support Form". Below that is the text "Practitioner: James C. Aubrey" and "Tax Court Bar No.: AJ0671".

The “Help” line at the top of every Practitioner Access screen contains links to the following:

- **Practitioners’ Guide to eAccess and eFiling** links to the “Practitioners’ Guide to Electronic Case Access and Filing” page of the Court’s Web site. You may download the entire guide in .PDF format. **Note:** The full document is large and may take several minutes to download. In order to hasten download time, each chapter of the Practitioners’ 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 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.

Additional Resources

- [eFiling Information for IRS Chief Counsel Attorneys](http://www.ustaxcourt.gov/eaccess/eFiling_Information_for_IRS_Chief_Counsel_Attorneys.pdf)
(http://www.ustaxcourt.gov/eaccess/eFiling_Information_for_IRS_Chief_Counsel_Attorneys.pdf)
- [Notice Regarding Privacy and Public Access to Case Files](http://www.ustaxcourt.gov/Privacy%20Notice.pdf)
(<http://www.ustaxcourt.gov/Privacy%20Notice.pdf>)
- [Tax Court Rules of Practice and Procedure](http://www.ustaxcourt.gov/rules.htm) (<http://www.ustaxcourt.gov/rules.htm>)
- [Terms of Use](http://www.ustaxcourt.gov/eaccess/Terms_of_Use.htm) (http://www.ustaxcourt.gov/eaccess/Terms_of_Use.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). 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 eFiled

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.

References to “petitioner” for purposes of eAccess and eligibility of documents for eFiling may include petitioners, intervenors, corporations, fiduciaries, and certain other participants. Unless an eFiling references a document filed by another party, documents shown below as “filed by petitioner” do not appear on the list of documents from which counsel for respondent may select when eFiling and petitioners do not see the documents filed by respondent in their list of documents.

Description	Code	Category	Eligible for eFiling?
ADMINISTRATIVE RECORD (filed by respondent)	ADMR	Miscellaneous	
AFFIDAVIT OF [name] IN SUPPORT OF [document name]	AFF	Supporting Document	
AGREED COMPUTATION FOR ENTRY OF DECISION			NO
AMENDED [document name]	AMND	Miscellaneous	
AMENDED ANSWER (filed by respondent)	AA	Answer	
AMENDED CERTIFICATE OF SERVICE OF [document name]	AMDC	Miscellaneous	
AMENDED PETITION (filed by petitioner)	PAP	Petition	
AMENDED PRETRIAL MEMORANDUM	APTM	Pretrial Memorandum	
AMENDED REPLY TO ANSWER (filed by petitioner)	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	

Description	Code	Category	Eligible for eFiling?
AMENDMENT TO [document name]	AMNT	Miscellaneous	
AMENDMENT TO AMENDED PETITION (filed only by petitioner)	PAAP	Petition	
AMENDMENT TO ANSWER (filed by respondent)	ATA	Answer	
AMENDMENT TO PETITION (filed by petitioner)	ATP	Petition	
AMENDMENT TO PRETRIAL MEMORANDUM	ATPM	Pretrial Memorandum	
AMENDMENT TO REPLY TO ANSWER (filed by petitioner)	RAA	Reply	
AMENDMENT TO SECOND AMENDED PETITION (filed by petitioner)	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 (filed by petitioner)	PATP	Petition	
ANSWER (filed by respondent)	A	Answer	
ANSWER TO AMENDED PETITION (filed by respondent)	AAPN	Answer	
ANSWER TO AMENDED PETITION, AS AMENDED (filed by respondent)	ATAP	Answer	
ANSWER TO AMENDMENT TO PETITION (filed by respondent)	AATP	Answer	
ANSWER TO PETITION, AS AMENDED (filed by respondent)	APA	Answer	
ANSWER TO SECOND AMENDED PETITION (filed by respondent)	ATSP	Answer	
ANSWER TO SUPPLEMENT TO PETITION (filed by respondent)	ASUP	Answer	

Description	Code	Category	Eligible for eFiling?
ANSWER TO THIRD AMENDED PETITION (filed by respondent)	ASAP	Answer	
APPLICATION FOR WAIVER OF FILING FEE (filed by petitioner)	APW	Application	
APPLICATION TO TAKE DEPOSITION OF [name]	APLD	Application	
BRIEF IN SUPPORT OF [document name]	BRF	Supporting Document	
CERTIFICATE AS TO THE GENUINNESS OF THE ADMINISTRATIVE RECORD (filed by respondent)	CERT	Miscellaneous	
COMPUTATION FOR ENTRY OF DECISION	COED	Computation	
DECLARATION OF [name] IN SUPPORT OF [document name]	DCL	Supporting Document	
DESIGNATION OF COUNSEL TO RECEIVE SERVICE (filed by petitioner)	DSC	Miscellaneous	
ENTRY OF APPEARANCE (filed by petitioner)	EA	Miscellaneous	
INTERVENING PETITION (filed by petitioner)			NO
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	
MOTION FOR DEFAULT AND DISMISSAL	M009	Motion	
MOTION FOR ENTRY OF DECISION	M007	Motion	
MOTION FOR ENTRY OF ORDER THAT UNDENIED ALLEGATIONS BE DEEMED ADMITTED PURSUANT TO RULE 37(c) (filed by respondent)	M008	Motion	

Description	Code	Category	Eligible for eFiling?
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	
MOTION FOR PROTECTIVE ORDER PURSUANT TO RULE 103	M026	Motion	

Description	Code	Category	Eligible for eFiling?
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 (filed by petitioner)	M035	Motion	
MOTION FOR THE COURT TO PAY THE EXPENSES OF AN INTERPRETER	M036	Motion	
MOTION FOR VOLUNTARY BINDING ARBITRATION	M037	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 APPOINT TAX MATTERS PARTNER	M117	Motion	
MOTION TO AUTHORIZE PROPOSED SALE OF SEIZED PROPERTY (filed by respondent)	M046	Motion	
MOTION TO BE EXCUSED FROM APPEARING AT THE TRIAL SESSION	M047	Motion	

Description	Code	Category	Eligible for eFiling?
MOTION TO BE EXEMPT FROM E-FILING			NO
MOTION TO BE RECOGNIZED AS NEXT FRIEND (filed by petitioner)	M049	Motion	
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			NO
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	

Description	Code	Category	Eligible for eFiling?
MOTION TO DISMISS FOR FAILURE TO PROPERLY PROSECUTE	M071	Motion	
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 (filed by petitioner)	M076	Motion	
MOTION TO ENFORCE SUBPOENA	M077	Motion	
MOTION TO EXTEND TIME TO MOVE OR FILE ANSWER (filed by respondent)	M078	Motion	
MOTION TO FILE DOCUMENT UNDER SEAL			NO
MOTION TO IMPOSE A PENALTY	M080	Motion	
MOTION TO IMPOSE SANCTIONS	M081	Motion	
MOTION TO INTERVENE			NO
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 PERMIT LEVY (filed by respondent)	M088	Motion	
MOTION TO PRECLUDE	M085	Motion	
MOTION TO PROCEED ANONYMOUSLY			NO
MOTION TO QUASH OR MODIFY SUBPOENA	M087	Motion	
MOTION TO REDETERMINE INTEREST PURSUANT TO RULE 261	M089	Motion	
MOTION TO REMAND	M090	Motion	

Description	Code	Category	Eligible for eFiling?
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 REQUIRE PETITIONER TO FILE A REPLY IN A SMALL TAX CASE PURSUANT TO RULE 173(c) (filed by respondent)	M094	Motion	
MOTION TO RESTORE CASE TO THE GENERAL DOCKET	M095	Motion	
MOTION TO RESTRAIN ASSESSMENT OR COLLECTION OR TO ORDER REFUND OF AMOUNT COLLECTED (filed by petitioner)	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			NO
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	

Description	Code	Category	Eligible for eFiling?
MOTION TO WITHDRAW	M111	Motion	
MOTION TO WITHDRAW AS COUNSEL (filed by petitioner)	M112	Motion	
MOTION TO WITHDRAW OR MODIFY THE DEEMED ADMITTED ADMISSIONS PURSUANT TO RULE 90(f)	M113	Motion	
NOTICE OF ABATEMENT OF JEOPARDY ASSESSMENT (filed by respondent)	NAJA	Notice	
NOTICE OF APPEAL			NO
NOTICE OF CHANGE OF ADDRESS (filed by petitioner)	NCA	Notice	
NOTICE OF CHANGE OF COUNSEL FOR NON PARTY			NO
NOTICE OF CLARIFICATION OF TAX MATTERS PARTNER	NCTP	Notice	
NOTICE OF CONCESSION	NCON	Notice	
NOTICE OF DEATH OF COUNSEL (filed by petitioner)	NDC	Notice	
NOTICE OF ELECTION TO INTERVENE (filed by petitioner)	NOEI	Notice	
NOTICE OF ELECTION TO PARTICIPATE (filed by petitioner)	NOEP	Notice	
NOTICE OF FILING OF PETITION AND RIGHT TO INTERVENE (filed by respondent)	NIS	Notice	
NOTICE OF FILING OF THE ADMINISTRATIVE RECORD (filed by respondent)	NFAR	Notice	
NOTICE OF IDENTIFICATION OF TAX MATTERS PARTNER (filed by petitioner)	NITM	Notice	
NOTICE OF INTENT NOT TO FILE	NINF	Notice	
NOTICE OF INTERVENTION (filed by petitioner)	NOI	Notice	
NOTICE OF ISSUE CONCERNING FOREIGN LAW	NIFL	Notice	
NOTICE OF JEOPARDY ASSESSMENT (filed by respondent)	NJAR	Notice	
NOTICE OF JUDICIAL RULING	NRJR	Notice	
NOTICE OF NO OBJECTION	NNOB	Notice	
NOTICE OF OBJECTION	OBJN	Notice	

Description	Code	Category	Eligible for eFiling?
NOTICE OF PARTIAL ABATEMENT OF JEOPARDY ASSESSMENT (filed by respondent)	NPJR	Notice	
NOTICE OF PROCEEDING IN BANKRUPTCY	NPB	Notice	
NOTICE OF RELEVANT JUDICIAL DECISIONS	NRJD	Notice	
NOTICE OF CONSISTENT AGREEMENT PURSUANT TO RULE 248(c)(1) (filed by respondent)	NCAG	Notice	
NOTICE OF SETTLEMENT AGREEMENT PURSUANT TO RULE 248(c)(1) (filed by respondent)	NOST	Notice	
NOTICE OF SMALL TAX CASE ELECTION	NSTE	Notice	
NOTICE OF SUBMISSION OF EXPERT REPORT			NO³
NOTICE OF SUPPLEMENTAL AUTHORITY	NSA	Notice	
NOTICE OF TERMINATION ASSESSMENT	NTA	Notice	
OPPOSITION TO [document name]	OPPO	Opposition	
OWNERSHIP DISCLOSURE STATEMENT	DISC	Statement	
PARTIAL ADMINISTRATIVE RECORD (filed by respondent)	PARD	Miscellaneous	
PETITION FILED (filed by petitioner)			NO
PRETRIAL MEMORANDUM	PMT	Pretrial Memorandum	
RATIFICATION OF PETITION (filed by petitioner)			NO
REDACTED [document name]	REDC	Miscellaneous	
REDACTED PETITION FILED (filed by petitioner)	PTFR	Petition	
REPLY TO [document name]	REPL	Reply	
REPLY TO ANSWER (filed by petitioner)	RTA	Reply	
REPLY TO ANSWER TO AMENDED PETITION (filed by petitioner)	RTAA	Reply	
REPLY TO ANSWER TO AMENDMENT TO PETITION (filed by petitioner)	RATA	Reply	

³An 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 filed.

Description	Code	Category	Eligible for eFiling?
REPLY TO ANSWER TO PETITION, AS AMENDED (filed by petitioner)	RAPA	Reply	
REPLY TO ANSWER TO SECOND AMENDED PETITION (filed by petitioner)	RTSA	Reply	
REPLY TO ANSWER TO SUPPLEMENT TO PETITION (filed by petitioner)	RSTA	Reply	
REPLY TO ANSWER TO THIRD AMENDED PETITION (filed by petitioner)	RTAP	Reply	
REQUEST FOR ADMISSIONS	REQA	Request	
REQUEST FOR JUDICIAL NOTICE	RJN	Request	
REQUEST FOR PLACE OF HEARING OF DISCLOSURE CASE			NO
REQUEST FOR PLACE OF SUBMISSION OF DECLARATORY JUDGMENT CASE	RQSD	Request	
REQUEST FOR PLACE OF TRIAL	RQT	Request	
REQUEST FOR PRODUCTION OF DOCUMENTS			NO
REQUEST FOR RESPONSES TO INTERROGATORIES			NO
RESPONSE TO [document name]	RSP	Response	
RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS			NO
RESPONSE TO REQUEST FOR RESPONSES TO INTERROGATORIES			NO
REVISED COMPUTATION	RCOM	Computation	
SECOND AMENDED PETITION (filed by petitioner)	PSAP	Petition	
SECOND AMENDMENT TO PETITION (filed by petitioner)	PSAT	Petition	
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			NO
SIMULTANEOUS ANSWERING BRIEF	SIAB	Simultaneous Brief	

Description	Code	Category	Eligible for eFiling?
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)			NO⁴
STATEMENT UNDER RULE 212	S212	Statement	
STATEMENT UNDER RULE 50(c)	STAR	Statement	
STATUS REPORT	RPT	Miscellaneous	
STIPULATED DECISION			NO
STIPULATION	STP	Stipulation	
STIPULATION AS TO THE ADMINISTRATIVE RECORD (filed by respondent)	SADM	Stipulation	
STIPULATION AS TO THE PARTIAL ADMINISTRATIVE RECORD (filed by respondent)	SPAR	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	
SUBSTITUTION OF COUNSEL (filed by petitioner)	SOC	Miscellaneous	
SUPPLEMENT TO [document name]	SUPM	Supplement	
SUPPLEMENT TO PETITION (filed by petitioner)	PSUP	Petition	
SUPPLEMENT TO PRETRIAL MEMORANDUM	STPM	Pretrial Memorandum	

⁴The 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.

Description	Code	Category	Eligible for eFiling?
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 (filed by petitioner)	PTAP	Petition	
THIRD AMENDMENT TO PETITION (filed by petitioner)	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 [ATTACHMENTS] 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

Index

- Adobe Reader, [2](#), [16](#), [19](#)
 - problems, [17-19](#), [21](#)
- Adobe Reader , [18](#)
- amended, [49](#)
 - certificate of service, [44](#), [49](#), [50](#)
 - petitions, [49](#)
- amendments to, [51](#)
- briefs
 - simultaneous, [38](#), [39](#)
- Case Entry, [21](#), [22](#)
- Case Index, [17](#), [28](#)
- cases set for trial, [37](#)
- certificate of service, [28](#), [37](#), [38](#), [46](#)
 - amended, [44](#), [49](#)
- Change Password, [25](#), [26](#)
- Change Security Image, [26](#)
- Change Security Question, [27](#)
- Change User Name, [25](#)
- confirmation code, [9](#), [10](#)
- consolidated cases, [35](#), [36](#), [45](#)
- Corporate Search, [21](#), [23](#)
- courtesy copies, [35](#), [48](#)
- definitions, [70](#)
- docket sheet, [15](#), [17](#), [18](#)
- documents
 - can't view, [17](#), [19](#), [21](#)
 - service, [15-17](#)
 - viewing, [15-19](#)
- eFiling, [1](#)
 - attachments, [31](#), [47](#)
 - checklist, [40](#)
 - eligible, [31](#), [32](#), [71-76](#), [78](#), [79](#), [81-83](#)
 - errors, [40](#)
 - exemption, [30](#), [31](#)
 - exhibits, [31](#), [47](#)
 - format of documents, [33-35](#)
 - help, [42](#)
 - instructions, [41-44](#), [46-48](#)
 - mandatory, [30](#)
 - navigating the process, [41](#), [42](#)
 - pending documents, [39](#)
 - supporting documents, [31](#), [58](#), [59](#), [61-63](#), [65](#), [66](#)
 - timeliness, [32](#)
 - Wizard, [38](#), [43](#), [55](#)
- eLodge, [58](#), [63-66](#), [70](#)
- email address, [6](#), [10](#), [13](#), [29](#)
 - update, [24](#), [25](#)
- Entry of Appearance, [34](#), [37](#), [41](#), [51](#), [52](#), [55](#)
- eService, [1](#), [28-30](#), [38](#), [39](#)
- evidence, [80](#)
- expert report, [37](#)
- hardware requirements, [2](#)
- Help, [68](#)
 - additional resources, [69](#)
 - by telephone, [68](#)
 - eAccess Support Form, [68](#)
 - online, [68](#)
- log out, [14](#)
- logging on, [12](#), [13](#)
- mandatory eFiling, [30](#)
 - exemptions from, [30](#)
 - good cause exception, [30](#)
- Motion for Leave To File, [57-67](#)
- Motion for Leave To File Out of Time, [57-67](#)
- motion to substitute parties, [41](#)
- My Cases, [17](#)
- My Service, [15](#), [16](#)
- My Transactions, [39](#), [40](#)
- notice of election to intervene, [41](#), [55](#)
- notice of election to participate, [41](#)
- notice of intervention, [41](#)
- opposition to, [49](#)
- Party Search, [21](#), [22](#)
- password, [6](#), [25](#)
 - forgot, [14](#)
- petitions, [30](#), [52](#)
 - amended, [49](#)
- Practitioner Access, [1](#)
- redacted, [33](#), [40](#), [49](#)
- registration, [3-11](#)
- reply to, [49](#)
- requests for admissions, [49](#)
- response to, [49](#)
- search docket records, [21-23](#)
- security
 - image, [7](#), [8](#), [13](#), [26](#)
 - question, [8](#), [9](#), [13](#), [27](#)
- service, [1](#), [25](#), [28](#), [29](#), [38](#)

certificate of, [28](#), [37](#), [38](#), [46](#), [50](#)
courtesy, [38](#), [39](#), [47](#), [48](#), [57](#)
eService, [30](#), [38](#), [39](#)
notification, [5](#), [10](#), [11](#), [13](#), [16](#), [19](#), [25](#), [28](#),
[29](#), [38](#), [39](#)
paper, [37](#), [38](#)
signature, [33](#)
software requirements, [2](#)
stipulations of facts, [49](#)
Substitution of Counsel, [37](#), [41](#), [47](#), [51](#), [52](#),
[55](#)
supplements to, [51](#)
terms of use, [1](#), [10](#), [11](#)
unredacted, [49](#)
Update Info, [24](#)
user name, [6](#), [12](#), [13](#), [25](#)
forgot, [13](#)