

RULE 11. PAYMENTS TO THE COURT¹

All payments to the Court for fees or charges of the Court shall be made either in cash or by check, money order, or other draft made payable to the order of "Clerk, United States Tax Court", and shall be mailed or delivered to the Clerk of the Court at Washington, D.C. The Court may also permit specified fees or charges to be paid by credit card. For the Court's address, see Rule 10(e). For particular payments, see Rules 12(c) (copies of Court records), 20(c) (filing of petition), 173(a)(2) (small tax cases), 200(a) (application to practice before Court), 200(g) (periodic registration fee), 271(c) (filing of petition for administrative costs), 281(c) (filing of petition for review of failure to abate interest), 291(d) (filing of petition for redetermination of employment status), 311(c) (filing of petition for declaratory judgment relating to treatment of items other than partnership items with respect to an oversheltered return), 321(d) (filing of petition for determination of relief from joint and several liability on a joint return), 331(d) (filing of petition for lien and levy action), and 341(c) (filing of petition for whistleblower action). For fees and charges payable to the Court, see Appendix II.

¹The amendment pertaining to credit card payments is effective as of September 18, 2009.