Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

RMM

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MICHAEL & HEATHER LLOYD,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 30691-12 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

O R D E R

We entered an order and decision in this case on January 16, 2014, granting respondent's motion for summary judgment (motion for summary judgment) and providing that respondent may proceed with the collection action for the taxable years 2004, 2005, 2006, and 2011, as determined in the Notices of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330, dated November 21, 2012.

Rule 162, Tax Court Rules of Practice and Procedure, provide that, in general, a motion to vacate or revise a decision must be filed within 30 days after the decision has been entered.

The undersigned received from petitioners' counsel, Louis Samuel, on January 23, 2014, correspondence including two documents, one captioned "MICHAEL LLOYD" v. Commissioner and the other captioned MICHAEL & HEATHER LLOYD", each headed MOTION BY COUNSEL FOR PETITIONER[S] TO BE GRANTED AN EXCEPTION TO THE ELECTRONIC FILING REQUIREMENT IN ACCORDANCE WITH RULE 26(b) OF THE TAX COURT RULES OF PRACTICE AND PROCEDURE". Rule 23(a)(1) provides that a proper caption shall contain the name of each individual petitioner. Since but for the captions the two documents are similar, we shall treat the first as a copy of the second and file the second as petitioners' motion for exception from electronic filing (the Rule 26(b) motion). The Rule 26(b) motion is accompanied by a document responding to the motion for summary judgment (response). The

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response is a document that we previously returned to petitioners for failure to comply with the Court's mandatory electronic filing (e-filing) rule. See Rule 26(b). Even were we to grant the motion, the response would not be timely since we have granted the motion for summary judgment and entered decision in this case. We shall again return the response to petitioners.

Rule 26(b) provides that e-filing is mandatory for papers filed by parties represented by counsel. Rule 26(b) also provides in relevant part that counsel may be excused from mandatory e-filing upon motion for good cause shown. In the Rule 26(b) motion, counsel claims as good cause that he has been an attorney for almost 40 years and for the entire time has filed pleadings by paper. He further claims that, at the time this litigation started, he was not ready nor fully equipped to file papers electronically. The mandatory aspect of our e-filing rule indicates our intent that counsel equip themselves to comply with the rule. There remains time for petitioners to move to vacate our order and decision. Counsel therefore has time to equip himself to comply with our e-filing requirements. We do not see good cause to exempt him from complying with those requirements. It is therefore

ORDERED that the document entitled "MICHAEL & HEATHER LLOYD" v. Commissioner and headed "MOTION BY COUNSEL FOR PETITIONERS TO BE GRANTED AN EXCEPTION TO THE ELECTRONIC FILING REQUIREMENT IN ACCORDANCE WITH RULE 26(b) OF THE TAX COURT RULES OF PRACTICE AND PROCEDURE" shall be recharacterized and filed as petitioners' motion for exception from electronic filing. It is further

ORDERED that the Rule 26(b) motion is denied. It is further

ORDERED that the Clerk of the Court shall serve copies of this order directly on petitioners at their address on file. It is further

ORDERED that the Clerk of the Court shall return the response.

(Signed) James S. Halpern
Judge

Dated: Washington, D.C.
January 27, 2014