

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DRC

SMITH & ALSPAUGH, PC,)
)
 Petitioner,)
)
 v.) Docket No. 4315-19 L.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

On April 10, 2019, petitioner’s counsel William W. Smith filed a Motion For Leave To File Motion for Permission To File with Paper as well as Electronically, which is in fact a motion to be exempt from E-filing. In his motion, Mr. Smith states that he is 77 years old and not proficient with electronic filing. He further states that he will attempt to electronically file, and in fact, electronically filed his motion to be exempt from electronically filing.

In pertinent part, Rule 26(b), Tax Court Rules of Practice and Procedure, generally provides that electronic filing is required for all papers filed by parties represented by counsel in open cases. Mandatory electronic filing does not apply to petitions and other papers that are not eligible for electronic filing. Rule 26(b)(1), Tax Court Rules of Practice and Procedure. However, Rule 26(b)(3), Tax Court Rules of Practice and Procedure, provides that any counsel in a case upon motion filed in paper form and for good cause shown may be granted an exception from the electronic filing requirement.

Upon due consideration and for cause, it is

ORDERED that Mr. Smith’s above-described motion is recharacterized as a Motion To Be Exempt From E-Filing. It is further

ORDERED that Mr. Smith’s Motion To Be Exempt From E-filing is denied.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
April 15, 2019

SERVED Apr 16 2019