

May 6, 2010

Tax Court Announces Mandatory eFiling  
for Most Represented Parties

The Tax Court has decided to make electronic filing (eFiling) mandatory for most parties represented by counsel (practitioners) in cases in which the petition is filed on or after July 1, 2010.

After completion of this transition to mandatory eFiling for represented parties, the requirement to eFile in the Tax Court will be substantially in accord with eFiling policies applicable in other Federal Courts.

Background

On September 10, 2008, the Tax Court added to its Web site an electronic document access system called "eAccess" through which registered petitioners and persons admitted to practice before the Tax Court can electronically view documents in their case or cases. In early 2009, the Court began providing electronic service (eService) of documents such as petitions, orders, opinions, etc., through the eAccess system. The Court commenced a substantial eFiling pilot program in May 2009, under which all petitioners and practitioners in good standing who registered for eAccess could eFile documents in their case or cases: (1) If they consented to eService, and (2) if the case was not calendared for trial or hearing before September 2009.

The pilot concluded on December 31, 2009, and eFiling has been allowed in all Tax Court cases since January 1, 2010.

The eFiling Requirement

1. Except as provided in paragraph 2, eFiling is required for all documents filed by represented parties in the Tax Court in open cases in which the petition is filed on or after July 1, 2010.
2. Mandatory eFiling does not apply to:
  - a. Pro se petitioners, including petitioners assisted by low-income taxpayer clinics and Bar-sponsored pro bono programs that participate in Tax Court calendar calls.
  - b. Practitioners who apply to the Court for and are granted relief from the requirement to eFile based on good cause, as provided in paragraph 3; and
  - c. Documents not eligible for eFiling in the Tax Court, such as petitions and sealed documents.
3. Upon motion filed in paper form and a showing of good cause, the Court may except from eFiling a practitioner who is counsel of record in a case and permit the practitioner to file in paper form. Because a request for exception does not alter any preexisting deadlines, the practitioner should submit the document sought to be paper filed (if any) along with the motion for exception.

4. Any document required to be eFiled under this policy that is delivered to the Clerk's Office in paper form for filing will not be accepted.
5. An eFiler must send the Judge assigned to his or her case a courtesy paper copy of an eFiled document that is longer than 50 pages. If no Judge is assigned to the case, the courtesy copy should be mailed to the Chief Judge.