

# eAccess Guide for Petitioners and Practitioners



United States Tax Court  
Washington, D.C.  
December 31, 2009

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# Overview

## Public Access

The Court offers public online access to opinions, orders, decisions, and docket sheets through [Docket Inquiry](#) and [Opinions Search](#) on the Court's Web site ([www.ustaxcourt.gov](http://www.ustaxcourt.gov)). The Court also provides public access to case files at the Clerk's Office during regular business hours.

## Services for Petitioners and Practitioners

- *Registration and eAccess*: The Court provides electronic access (eAccess) allowing registered petitioners, intervenors, corporations, fiduciaries, and certain other participants (referred to here as "petitioners") and 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. Petitioners and practitioners may register for online access to information and documents through [Petitioner Access](#) and [Practitioner Access](#).
- *eService*: Persons with eAccess may consent to receive electronic service (eService) by the Tax Court in their cases.
- *eFiling*: The Court allows electronic filing (eFiling) under Rule 26 of the Tax Court Rules of Practice and Procedure in all cases by petitioners and practitioners in good standing with the Court who have registered for eAccess, agreed to its [Terms of Use](#), and consented to eService. eFiling in a case can be commenced only after a petition has been filed in the Tax Court in that case. Initial filings, such as the petition, may be filed only in paper form.

## Eligibility for eAccess

Eligibility for eAccess is limited to: (1) practitioners and (2) petitioners (including pro se petitioners and petitioners represented by a practitioner) in open cases. To participate in eAccess, a user must register for Petitioner Access or Practitioner Access and agree to the Terms of Use.

To register for eAccess, petitioners must have a case pending before the Court. Note: Only documents filed after January 12, 2009, are available in electronic form in cases in which the petition was filed before 2005.

# Hardware and Software Requirements

Users must have access to computers meeting the following minimum requirements:

Computer and Web browser: A 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.

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](http://www.adobe.com)). When installing this product, please review and follow Adobe's directions to use Adobe Reader.

Internet access. A dial-up connection may be used, but high-speed cable or DSL internet service is recommended to view documents.

Electronic mail (email). A valid email address is required.

Additional requirements for eFiling:

Portable Document Format (PDF) or Tagged Image File Format (TIFF) compatible word processing program. 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 eFiler wishes to submit 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.

## Terms of Use

During eAccess registration, users 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 have consented 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 will serve as the

signature of the individual filing the documents. Individuals must protect the security of their passwords and immediately notify the Court if they learn that their password has been compromised. In that event, they must apply for a new password. 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 in registering for electronic access. I will 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 or suspend access to any individual if any part of the information provided to the Court as part of the registration process is fraudulent. The Court may also notify law enforcement authorities of the fraudulent activity, as appropriate.
- Suspend or reduce access to any individual whose usage causes an unacceptable level of congestion or a disruption to the operations of the Court or another registered individual.
- Suspend access if at any time the Court determines the action is necessary to prevent fraud or maintain the security of its computer systems and networks.
- Terminate access that, in the judgment of Tax Court personnel, is being misused. Misuse includes, but is not limited to, using an automated process to repeatedly access docket records for purposes of collecting case information.

## **Registration**

**Practitioner** (<https://psa.ustaxcourt.gov/PractitionerAccess/>)

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 of the instructions.

For help completing the registration process, please see the [eAccess Registration Manual for Practitioners](#).

**Petitioner** (<https://psa.ustaxcourt.gov/PetitionerAccess/>)

The Court sends pro se petitioners registration instructions with the Notice of Receipt of Petition for each petition filed after September 9, 2008. If petitioners are at the same address, the Court sends only one registration letter. Both petitioners may register, however, the second petitioner must send a letter to the Clerk of the Court or submit an online [Petitioner Access Request Form](#). Pro se petitioners with pending cases commenced before September 10, 2008, may obtain registration instructions by sending a letter to the Clerk of the Court or submitting an online [Petitioner Access Request Form](#); however, only documents filed after March 1, 2008, in cases beginning in 2005 or later, and documents filed after January 12, 2009, in cases beginning before 2005, are viewable. Petitioners should include the docket number assigned to their case or cases on all correspondence.

Petitioners represented by a practitioner may also request instructions and register to use Petitioner Access, but they should first consult their representative.

Petitioners may not request access to a case after the Court enters a decision, i.e., the case is closed.

Upon receipt of the instructions, petitioners should (1) go to the Court's [eAccess](#) Web page ([http://www.ustaxcourt.gov/electronic\\_access.htm](http://www.ustaxcourt.gov/electronic_access.htm)) and click the button labeled Petitioner Access; (2) log on to Petitioner Access by typing the temporary user name and password the Court provided in the instructions; (3) enter and confirm their email address, which will become their Petitioner Access user name, and a new password; and (4) select a security image and question. The system will send a message containing a confirmation code to the email address provided; therefore, a valid email address is required for registration. The confirmation code must be entered when logging on to Petitioner Access to activate the account and complete the registration process. This temporary user name and password will expire if the Petitioner does not activate the account within 30 days of the date of the instructions.

Petitioners who file more than one petition may register for eAccess for each case, and all cases in which a petitioner is registered may be added to the petitioner's "My Cases" list. After obtaining registration instructions including temporary user names and passwords for additional cases, registered petitioners may add them to their Petitioner Access profile by clicking the "Additional Case" hyperlink at the top of the "My Cases" page and entering the user name and password from the registration instructions that were sent for the additional case. After the case is added, it will then appear under the "My Cases" list.

For help completing the registration process, please see the [eAccess Registration Manual for Practitioners](#).

*Corporations:* A corporation may register for eAccess through counsel, if represented, or, if not represented, through the individual who signs the petition. Only one corporate officer per corporation is eligible to register.

Only the corporate officer who is authorized to represent the corporation may retain eAccess privileges. A change or replacement in the authorized representative will result in the automatic loss of eAccess privileges to that representative. The new authorized representative may register for eAccess by completing a Petitioner Access Request Form. Parties may not request access to closed cases.

*Intervenors:* Intervenors may register through Petitioner Access. For cases begun after September 9, 2008, a letter containing registration instructions will be sent to the intervenor at the address of record. For cases begun before September 10, 2008, a party wishing to register for eAccess may submit a request using the Petitioner Access Request form located on the Court's Web site. Parties may not request access to closed cases.

## **Accessing Documents in a Case**

### **Viewing Case Information**

Registered users may view case information and documents available in electronic form in their case(s) by logging on to Petitioner Access or Practitioner Access. Practitioners representing petitioners may access documents in a case after filing the petition or an entry of appearance. IRS practitioners may access documents in a case if they have signed and included their Tax Court Bar Number on the first responsive document submitted to the Court in that 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 keeping the record/assignment current and accurate.

Users see a list of open cases after logging on to either Petitioner Access or Practitioner Access. Clicking on a docket number will display the index which is the list of filings and proceedings in the case. Case information is updated Monday through Friday at 6:00 p.m. Eastern time. Generally, exhibits to documents may not be viewed unless filed electronically. Also, documents that have been sealed by the Court may not be viewed.

**NOTE:** Transcripts of hearings and trials are not electronically viewable earlier than one year following a proceeding.

### *What Can Be Viewed Through eAccess?*

Documents filed after March 1, 2008, in cases beginning in 2005 or later, and documents filed after January 12, 2009, in cases beginning before 2005, are viewable through eAccess for up to 120 days after a case is closed.

### *What Cannot Be Viewed Through eAccess?*

The following documents cannot be viewed through eAccess:

- Documents in sealed cases
- Documents in “D” (disclosure) cases
- Exhibits
- Transcripts (until one year after the date of the proceeding)

As a reminder, the general public can view all Tax Court opinions, orders, decisions, and docket records in unsealed cases.

### **How To View Documents**

For documents available in electronic form, a “View” hyperlink and a number of pages appears in the “Document” column on the far right side of the screen. Selecting “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.

The Tax Court does not impose user fees or charge to view, save, or print documents. Each registered party may electronically view each document a total of three times through eAccess. For example, a husband and wife who jointly file a pro se petition and register individually for eAccess would each have three views of all documents in their case. A petitioner who is represented by counsel may register for eAccess, but will share three views of each document in the case with their counsel if he or she is a registered practitioner. For example, twelve attorneys who registered as practitioners for eAccess and who file a petition or enter appearances on behalf of a petitioner would share three views of each document in the case. Registered attorneys representing the IRS would also share three views of each document in a case.

In cases involving multiple parties and/or participants, such as intervenors, partnerships, corporations, fiduciaries, and executors, each party or participant would have three views. For example, if the petitioner is a partnership with a tax matters partner, the partnership and the tax matters partner are considered separate parties and each would have three views. Similarly, an estate and its executor are also considered separate parties and each would have three views.

After a party has viewed a document three times through eAccess, the document is no longer accessible to that party through eAccess. A document may be saved or printed, however, each

time it is viewed through eAccess, and parties are encouraged to do so. Documents available to the public through [Docket Inquiry](#) or [Opinions Search](#)--opinions, orders, decisions, and docket records--may be viewed an unlimited number of times.

## eService

Rule 21(b) of the Tax Court Rules of Practice and Procedure authorizes electronic service of documents through the eAccess system. The Court sends an email Notification of Service of documents to those who consent to eService each time the Court serves documents it issues or documents eFiled by a party or parties in their case(s). They may view, download, and print the document(s) through Petitioner Access or Practitioner Access. Paper service will be made by the Court or the filing party on those who do not consent to eService or when a document is filed with the Court in paper form. **NOTE:** Dispositive orders and decisions entered by the Court will be served on the parties in paper form.

Petitioners and 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 to Petitioner Access or Practitioner Access, choosing the Update Info link, and selecting “Yes” at the “Consent to eService?” option. An indication of “Yes” to “Consent to eService?” constitutes consent to electronic service of documents as provided in these procedures. Parties may rescind their consent by logging on to Petitioner Access or Practitioner Access, clicking the Update Info link and changing the selection to “No”.

Each party 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 persons have not consented to eService or if the document is filed with the Court 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 and a certificate of service is not required to be included with an eFiled document. Upon receipt of the notification, 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 button. The first view of the served document does not count against the allotted three views per document discussed above in the How To View Documents section.

### **For Designated Service Persons and Pro Se Petitioners Electing eService**

The Designated Service Person is the practitioner designated by the Court or by petitioner’s counsel to receive service of documents in a case. If an email Notification of Service is returned (bounces back) as undeliverable to the Court’s email system, the election to receive eService by the pro se petitioner or Designated Service Person will be automatically deemed revoked. The Court will send a letter advising that the election to receive eService has been revoked and that the petitioner or Designated Service Person must log on to Petitioner Access or Practitioner Access and update their 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

Petitioner Access or Practitioner Access profile in the event it changes. eAccess users should also frequently log on to their Petitioner Access or Practitioner Access accounts in case a 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, they should add the Court's domain "ustaxcourt.gov" to their email program's list of safe senders.

### **For All Others**

Registered users other than the Designated Service Person or pro se petitioner who have consented to eService will receive courtesy electronic service in their case(s). The email address provided must be able to receive messages. By accepting the Terms of Use, registered users are required to regularly check their email and to update their email address in the event that it has changed. Registered users should also frequently log on to their eAccess account in case a 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.

## **eFiling**

Persons who are registered for Petitioner Access or Practitioner Access and who agree to the eAccess Terms of Use, consent to eService, and are in good standing with the Court may electronically file (eFile) documents from a computer that meets the minimum requirements for eAccess. eFiling in a case can be commenced only after a petition has been filed in the Tax Court in that case. Initial filings, such as the petition, may be filed only in paper form. The list on page 12 includes all documents that may be eFiled.

Each party 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 eService or if the document is filed with the Court 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 of the eFiled document and a certificate of service is not required. The eFiler may see the parties' chosen method of service on the eFiling screen.

If a user eFiles a document, 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.

All documents in "D" (disclosure) and sealed cases, motions to seal a document or a case, and responses to motions to seal must 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

**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.**

A document shall be deemed timely filed if it is filed electronically no later than 6:00 a.m. Eastern time on the day after the last day for filing.

A problem with the eFiler's systems or equipment shall not excuse an untimely filing. In such a circumstance, the eFiler may seek appropriate relief from the Court. If an eFiler is unable to eFile due to technical difficulties at the Court, the time for eFiling will be extended by the appropriate number of hours/days. The Court will post notices of regarding extension of time for eFiling on the Court's Web site when there has been an unexpected outage. Planned outages will be posted in advance on the Court's Web site. NOTE: As indicated below, petitions may not be eFiled and the previous paragraph does not apply to petitions.

Each document filed in electronic form shall state on the first page that it has been filed electronically. The document shall include the typed name of the user under whose login and password the document is submitted. In addition, a party may eFile a document containing a digitized signature or a scanned document containing a written signature. The document shall contain the eFiler's address, telephone number, and email address. Practitioners who eFile must include their Tax Court Bar Number. For example:

John H. Smith  
Tax Court Bar No. SJ0000  
111 Elm Street  
Washington, DC 20000  
Telephone: (202) 555-1212  
email: myusername@mydomain.com

Documents that are eFiled and that require original signatures in addition to that of the eFiler, such as a joint motion or an Entry of Appearance signed by two or more practitioners, must be scanned into PDF or TIFF and shall be maintained in paper form by the eFiler for a period of 18 months after the decision in the case is final. Documents bearing multiple signatures must also contain the address, telephone number and, if a practitioner, the Tax Court Bar number of all other signers. On request of the Court, the eFiler shall provide original documents for review.

Per Rule 41(a), a document requiring leave of the Court for filing, such as an amended pleading, shall be electronically submitted separately from an eFiled motion for leave to file. If the Court

grants the motion for leave, then the Court will electronically file the document. A motion and supporting memorandum of law and related papers must also be eFiled separately.

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 may be submitted electronically, but 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 submits a PDF form before embedding the data, the Court will receive a blank document and reject it.

The conversion process may require special software such as Adobe Acrobat; however, 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. 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). eFilers should verify that their scanned documents are legible before eFiling them. Documents that are not legible will be rejected.

The Court will send email notifications indicating whether or not a submission was accepted for filing. The Court sends email notification of rejected submissions as they are processed and email notification of submissions that are accepted for filing Monday through Friday at approximately 6:00 p.m. Eastern time.

Registered users should frequently log on to their eAccess account in case a 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. If an email notification is returned (bounces back) as undeliverable to the Court's email system, the election to receive eService by the eFiler will be automatically deemed revoked. As consent to eService is a prerequisite for eFiling, those users will also lose the ability to submit documents electronically. To restore eService and eFiling, the eFiler must log on to Petitioner Access or Practitioner Access and update his or her eService preference and email address.

Documents submitted electronically should not exceed 25 MB (megabytes). The eFiler shall send a paper courtesy copy of documents longer than 50 pages to the Judge assigned to 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 should be sent. The courtesy copy should be mailed within three days of eFiling and should include a copy of the Court's email notification that the submission was accepted for filing.

If an eFiler discovers an error in a document submitted electronically, but has not received notification that it was accepted or rejected, he or she may submit a corrected document, and the Court will decide which one to accept for filing. In cases where there is more than one petitioner or practitioner with eFiling privileges, only the eFiler who submitted the original document may resubmit the corrected document. A document may be resubmitted once. An eFiler cannot resubmit a document after it has been accepted, but may file a motion to substitute, a motion to supplement, or a motion to amend the eFiled document in accordance with the Tax Court Rules of Practice and Procedure.

When resubmitting an eFiling, the document is considered timely filed only if it is resubmitted before 6:00 a.m. Eastern time on the day after the last day for filing. Therefore, if the initial submission is submitted by 6:00 a.m. Eastern time on the day after the due date, but the resubmission is not, the document is not timely filed.

Additional information including step-by-step instructions is available in the [eFiling Instructions for Petitioners](#) and [eFiling Instructions for Practitioners](#).

## **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, but not limited to motions, pleadings, applications, petitions, notices, declarations, affidavits, exhibits, briefs, memoranda of law, orders, and deposition transcripts.

“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.

“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](http://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 an individual 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.

## What Documents May Be eFiled

The table below contains types of documents commonly filed with the Tax Court. Those marked as ineligible for eFiling and documents omitted from the list must be submitted to the Court in paper form.

Document Name	Eligible for eFiling?
Answer (filed only by respondent)	Yes
Affidavit	Yes
Agreed Computation (filed only by respondent)	Yes
Amended Answer Brief Notice Objection Petition Reply Report Response	Yes Yes Yes Yes <b>No</b> Yes Yes Yes
Amendment to Brief Notice Objection Petition Reply Report Response	Yes Yes Yes <b>No</b> Yes Yes Yes
Application	Yes
Briefs Answering Brief for Petitioner Brief for Petitioner Reply Brief for Petitioner  Answering Brief for Respondent Brief for Respondent Reply Brief for Respondent	Yes Yes Yes  Yes Yes Yes
Computation by Petitioner by Respondent	Yes Yes
Decision, stipulated	<b>No</b>
Declaration	Yes

<b>Document Name</b>	<b>Eligible for eFiling?</b>
Entry of Appearance (filed only by counsel for petitioner)	Yes
Expert Report	<b>No</b> <sup>1</sup>
Joint Motion Report Memorandum	Yes Yes Yes
Memorandum of Law	Yes
Motion and affidavits and/or declarations attached thereto by Petitioner by Respondent	Yes Yes
Motion To Enforce Overpayment	<b>No</b>
Motion To Seal	<b>No</b>
Motion To Redetermine Interest	<b>No</b>
Motion To Vacate or Revise Decision	No
Notice	Yes
Notice of Appeal	<b>No</b>
Notification	Yes
No Objection	Yes
Objection	Yes
Opposition	Yes
Petition (filed only by petitioner)	<b>No</b>
Pretrial Memorandum	<b>No</b> <sup>2</sup>
Reply (filed only by petitioner)	Yes
Report	Yes
Request	Yes

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<sup>1</sup>An expert report is submitted to the trial Judge in paper form 30 days before the calendar call unless directed otherwise by the trial Judge. An expert report may be offered into evidence at trial. Expert reports are not electronically submitted to the Court.

<sup>2</sup>Unless directed otherwise by the trial Judge, a pretrial memorandum in a regular tax case is submitted to the trial Judge in paper form 14 days before the calendar call and a pretrial memorandum in a small tax case is submitted to the trial Judge in paper form 7 days before the calendar call. Pretrial memoranda may not be electronically submitted to the Court. Whether a pretrial memorandum is filed is in the discretion of the trial Judge.

<b>Document Name</b>	<b>Eligible for eFiling?</b>
Request for Place of Trial filed with the petition filed separately	<b>No</b> Yes
Response	Yes
Statement	Yes
Statement of Taxpayer Identification Number (Form 4)	<b>No</b> <sup>3</sup>
Stipulation	Yes
Stipulation of Settled Issues	<b>No</b>
Substitution of Counsel (filed only by counsel for petitioner)	Yes
Supplement	Yes

## **Help**

The Court's eAccess Web page ([http://www.ustaxcourt.gov/electronic\\_access.htm](http://www.ustaxcourt.gov/electronic_access.htm)) contains resources including registration and user guides for petitioners and practitioners. Parties 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 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--202-521-3342

- (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) Requests from practitioners for registration instructions.

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<sup>3</sup>The 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.