

**UNITED STATES TAX COURT
WASHINGTON, D.C. 20217**

January 11, 2016

PRESS RELEASE

Chief Judge Michael B. Thornton announced today that the United States Tax Court has proposed amendments to its Rules of Practice and Procedure. These proposed Rules amendments are designed to pave the way for the electronic filing of petitions and other papers that are not filed electronically at the present time. It is envisioned that, after the necessary Rules amendments have been adopted and before the Court implements electronic filing of petitions and expanded electronic filing of other papers, detailed information regarding the electronic filing of petitions and other papers will be furnished in the Court's electronic filing guidelines on the Court's Web site.

The proposed amendments are contained in the Notice attached to this press release and are available at the Tax Court's Web site at www.ustaxcourt.gov.

Chief Judge Thornton also announced that the Tax Court invites public comment on the proposed amendments. Written comments must be received by February 12, 2016. Comments must be addressed to:

Stephanie A. Servoss
Clerk of the Court
United States Tax Court
400 2nd St., N.W., Room 111
Washington, D.C. 20217

**UNITED STATE TAX COURT
WASHINGTON, D.C. 20217**

**PROPOSED AMENDMENTS
TO THE TAX COURT RULES OF PRACTICE AND PROCEDURE
TO MODIFY THE SIGNATURE AND FILING REQUIREMENTS
FOR PLEADINGS AND OTHER DOCUMENTS FILED ELECTRONICALLY**

January 11, 2016

RULE 3. DEFINITIONS

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(i) **Paper:** Unless the context otherwise indicates, the term “paper” means a pleading, motion, brief, entry of appearance, or any other document that these Rules permit to be filed.

Explanation

It is proposed that Rule 3 be amended to define the term “paper” for purposes of the Rules.

RULE 22. FILING

~~Any pleadings or other papers to be filed with the Court must be filed with the Clerk in Washington, D.C., during business hours, except that the Judge or Special Trial Judge presiding at any trial or hearing may permit or require a documents pertaining thereto to be filed at that particular session of the Court, or except as otherwise directed by the Court. For the circumstances under which a timely mailed papers will be treated as having been timely filed, see Code section 7502.~~

(a) General Rule: Except for a paper filed electronically in accordance with electronic filing procedures established by the Court, a paper must be filed with the Clerk in Washington, D.C., during business hours.

(b) Exceptions: A Judge or Special Trial Judge presiding at a session of the Court may permit or require a paper pertaining thereto to be filed at that session. The Court also may direct that a paper be filed in accordance with another procedure other than the general rule.

(c) Timely Mailing: For the circumstances under which a timely mailed paper will be considered timely filed, see Code section 7502.

Explanation

It is proposed that Rule 22 be amended to require that the electronic filing of a paper be consistent with any electronic filing procedure that the Court establishes. The Court will publish its electronic filing procedures on its Web site. A paper may be filed electronically either during or outside of business hours, unless the paper relates to a case that is on an ongoing session. A paper that relates to an ongoing session generally must be filed at the session. The ongoing session during which a paper generally may not be filed

electronically includes a transitional period that typically begins at 3:30 p.m. on the Court's last business day preceding the day on which the session is scheduled to begin. The ongoing session during which a paper generally may not be filed electronically also includes a transitional period that typically ends at 8 a.m. on the Court's first business day after the actual end of the session.

RULE 23. FORM AND STYLE OF PAPERS

(a) Caption, Date, and Signature Required: ~~All~~ Any papers filed with the Court shall have a caption, shall be dated, and shall be signed as follows:

* * * * *

(3) *Signature:* ~~The original signature, either of the party or the party's counsel, shall be subscribed in writing to the original of every paper filed by or for that party with the Court, except as otherwise provided by these Rules. An electronically filed paper shall be signed in accordance with electronic filing procedures established by the Court. Any other paper to be filed with the Court shall bear the original signature of the party's counsel, or of the party personally if the party is self-represented, except as otherwise provided by these Rules.~~ An individual rather than a firm name shall be used, except that the signature of a petitioner corporation or unincorporated association shall be in the name of the corporation or association by one of its active and authorized officers or members, as for example "Mary Doe, Inc., by Richard Roe, President". The name, mailing address, email address (if any), and telephone number of the party or the party's counsel, as well as counsel's Tax Court bar number, shall be typed or printed immediately beneath the ~~written~~ signature. The mailing address of a signatory shall include a firm name if it is an essential part of the accurate mailing address.

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Explanation

It is proposed that Rule 23(a)(3) be amended to allow the electronic filing of a petition or other paper that does not bear an original (i.e., handwritten) signature to the extent that the filing meets procedures that the Court establishes. The Court will publish those procedures on its Web site. It is proposed that the email address (if

any) of the party or the party's counsel be typed or printed immediately beneath the signature and that the word "written" be deleted as surplusage. It also is proposed that stylistic changes be made to Rule 23(a) to refer to any paper in the singular.

RULE 25. COMPUTATION OF TIME

(a) Computation: (1) General: In computing any period of time prescribed or allowed by these Rules or by direction of the Court or by any applicable statute which does not provide otherwise, the day of the act, event, or default from which a designated period of time begins to run shall not be included, and (except as provided in subparagraph (2)) the last day of the period so computed shall be included. If service is made by mail or electronically, then a period of time computed with respect to the service shall begin on the day after the date of mailing or of electronic service.

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Explanation

It is proposed that Rule 25(a)(1) be amended to clarify that the computation of a period of time with respect to electronic service begins on the date of electronic service.

RULE 34. PETITION

(a) General: (1) Deficiency or Liability Action: The petition with respect to a notice of deficiency or a notice of liability shall be substantially in accordance with Form 1 shown in Appendix I, and shall comply with the requirements of these Rules relating to pleadings. Ordinarily, a separate petition shall be filed with respect to each notice of deficiency or each notice of liability. However, a single petition may be filed seeking a redetermination with respect to all notices of deficiency or liability directed to one person alone or to such person and one or more other persons or to a husband and a wife individually, except that the Court may require order a severance and a separate case to be maintained with respect to one or more of such notices. Where the notice of deficiency or liability is directed to more than one person, each such person desiring to contest it shall file a petition, either separately or jointly with any such other person, and each such person must satisfy all the requirements of this Rule in order for the petition to be treated as filed by or for such person. The petition shall be complete, so as to enable ascertainment of the issues intended to be presented. ~~No telegram, cablegram, radiogram, telephone call, electronically transmitted copy telegram, faxed copy, or similar communication will be recognized as a petition.~~ A petition may be filed electronically under the electronic filing procedures established by the Court, or a petition may be filed by properly mailing or hand delivering it to the Court. The address to be used to mail or to hand deliver a petition is set forth in Rule 10(e). Petitions may be hand delivered to the Court only during business hours, see Rule 10(d). Failure of the petition to satisfy applicable requirements may be ground for dismissal of the case. As to the joinder of parties, see Rule 61; and as to the effect of misjoinder of parties, see Rule 62. For the circumstances under which a timely mailed petition will be treated as having been timely filed, see Code section 7502.

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Explanation

It is proposed that Rule 34(a)(1) be amended to allow the electronic filing of a petition that is unaccompanied by an original signature to the extent that the filing meets the Court's rules or any procedure established thereunder. An electronically filed petition will meet the signature requirement of Rule 23(a)(3) if the Court's electronic filing procedures are met. It also is proposed that a stylistic change be made to delete examples of forms of communication that will not be recognized as a petition and to replace the deleted examples with a more definite statement that a petition must be filed either electronically under the Court's electronic filing procedure, or by mailing or hand delivering the petition to the Court in accordance with the Rules. Technical difficulties may sometimes prevent the filing of a petition electronically. These technical difficulties may relate to the Court's electronic case filing system or to a taxpayer's computer. A petition must be filed timely to invoke the Court's jurisdiction, so a taxpayer who wants to file a petition electronically should not wait until the last day to do so. A taxpayer seeking to invoke the Court's jurisdiction should be prepared to mail or to hand deliver a petition timely in accordance with the Rules if difficulties are encountered in filing a petition electronically.