

United States Tax Court

SELF-REPRESENTED (PRO SE) ELECTRONIC FILING INSTRUCTIONS



DAWSON CASE MANAGEMENT SYSTEM

United States Tax Court

Washington, DC

April 2025

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INTRODUCTION

WHAT IS DAWSON?

The U.S. Tax Court's case management system, DAWSON (Docket Access Within a Secure Online Network), is an electronic filing and case management system designed to make it easier for parties and the Court to start a Tax Court case, file and process documents, and manage cases. DAWSON has a public search feature where the public can search for cases, orders, and opinions that are not sealed. Public users can search for Practitioners that have a U.S. Tax Court Bar number. Public users can also view scheduled trial sessions.

WHO SHOULD USE THIS GUIDE?

This guide provides information for self-represented parties to a case, including (Pro Se) Petitioners, Intervenor in a section 6015 case not represented by counsel, and participating partners in a TEFRA case not represented by counsel (see also [Tax Court Rule 61](#)). Counsel representing these parties should refer instead to the [Practitioner Training Guide](#).

HOW TO ACCESS DAWSON

You can access DAWSON from a link on the Court's website (<https://ustaxcourt.gov/>) or by going to <https://dawson.ustaxcourt.gov/>.

BROWSER COMPATIBILITY

DAWSON is compatible with most up-to-date browsers such as Chrome, Edge, Firefox, or Safari. It is not compatible with outdated browsers such as Internet Explorer.

DAWSON IS MOBILE-FRIENDLY

You can access DAWSON from your mobile device.

- Anything you can do on a computer in DAWSON, you can do on your mobile device: file a Petition, view your case(s), file a document, etc.
- You can also search for cases, orders, opinions, and practitioners on your mobile device.
- Scheduled trial sessions can be viewed on your mobile device.

WHAT DOCUMENTS ARE VIEWABLE ELECTRONICALLY BY THE GENERAL PUBLIC?

- Opinions and orders issued by the Court.
- Post-trial briefs e-Filed by practitioners on or after August 1, 2023.
- Amicus briefs filed on or after August 1, 2023.
- Stipulated Decisions filed on or after August 1, 2023.
- Documents in sealed cases, or individual documents that are sealed, are not viewable other than by the parties.

FREE TAXPAYER ASSISTANCE

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program. Visit <https://ustaxcourt.gov/clinics.html> for more details.

SYSTEM STATUS

For information regarding system status, including outages, please visit: <https://status.ustaxcourt.gov/>.

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HOW TO GET A DAWSON ACCOUNT

To use DAWSON to file a Petition or view the documents filed in your case, you will need to create an account.


1. If you have already started a case with the Court and would now like to register for electronic access, please contact dawson.support@ustaxcourt.gov. **NOTE: Do NOT refile your petition.**
2. If you are a new user and this is your first time filing a Petition, follow the Create an Account steps below.

CREATE AN ACCOUNT

1. Go to <https://dawson.ustaxcourt.gov/>.
2. Click **Create Account** at the top right.

The screenshot shows the DAWSON search interface. At the top left is the U.S. Tax Court logo and the text "Welcome to DAWSON". At the top right are links for "Log In" and "Create Account", with a red arrow pointing to "Create Account". Below the header is a "Search" section with tabs for "Case", "Order", "Opinion", and "Practitioner". A notice states: "Anyone can search for a case in our system for cases filed on or after May 1, 1986." Below this are two search panels: "Search by Name" and "Search by Docket Number". The "Search by Name" panel includes fields for "Petitioner name (required)", "Country" (radio buttons for All, United States, International), "Date filed start date" and "Date filed end date" (calendar pickers), "Case procedure" (radio buttons for All, Regular, Small), and "Case type (i.e., docket suffix)" (dropdown menu). The "Search by Docket Number" panel includes a "Docket number (required)" field and an example format "123-19". Both panels have "Search" and "Clear Search" buttons.

3. The Create Petitioner Account page will display.



Welcome to DAWSON

Create Petitioner Account

Email address

Name

Password

Re-type Password [Show password](#)

[Show password](#)

Continue

Already have an account? [Log in](#)

Are you filing a petition on behalf of someone else?

To file a case on behalf of another taxpayer, you must be authorized in this Court as provided by the [Tax Court Rules of Practice and Procedure](#). Enrolled agents, certified public accountants, and powers of attorney who are not admitted to practice before the Court may not file a petition on someone else's behalf or represent a taxpayer in a case.

For additional questions, contact DAWSON support: dawson.support@ustaxcourt.gov

Are you a practitioner?

Practitioners need to contact Admissions to have their account created and verify admission to practice before the U.S. Tax Court.

Email admissions@ustaxcourt.gov with your name and your USTC Bar number (if you have one).

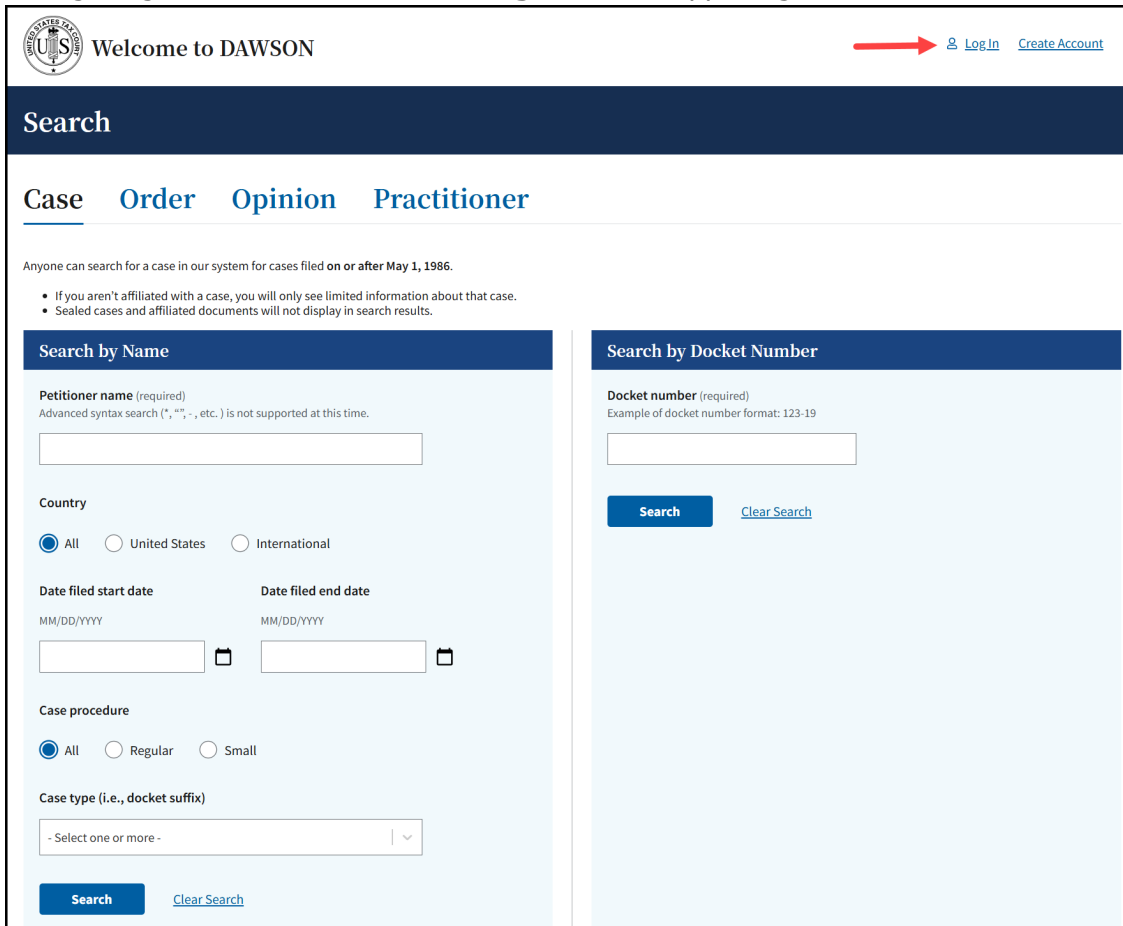
Need help?

Contact DAWSON support: dawson.support@ustaxcourt.gov

4. Enter **email address, name, and password**.
 - a. Your email address will become your username.
 - b. Your email address/username and password will be your DAWSON credentials moving forward.
 - c. The password rules are:
 - i. Password must not contain leading or trailing space.
 - ii. Password must contain a lowercase letter.
 - iii. Password must contain an uppercase letter.
 - iv. Password must contain a special character.
 - v. Password must contain a number.
 - vi. Password must contain at least 8 characters.
5. Click **Continue**. You will receive an email with a link to verify your email address. Follow the instructions in the email to verify your email address.

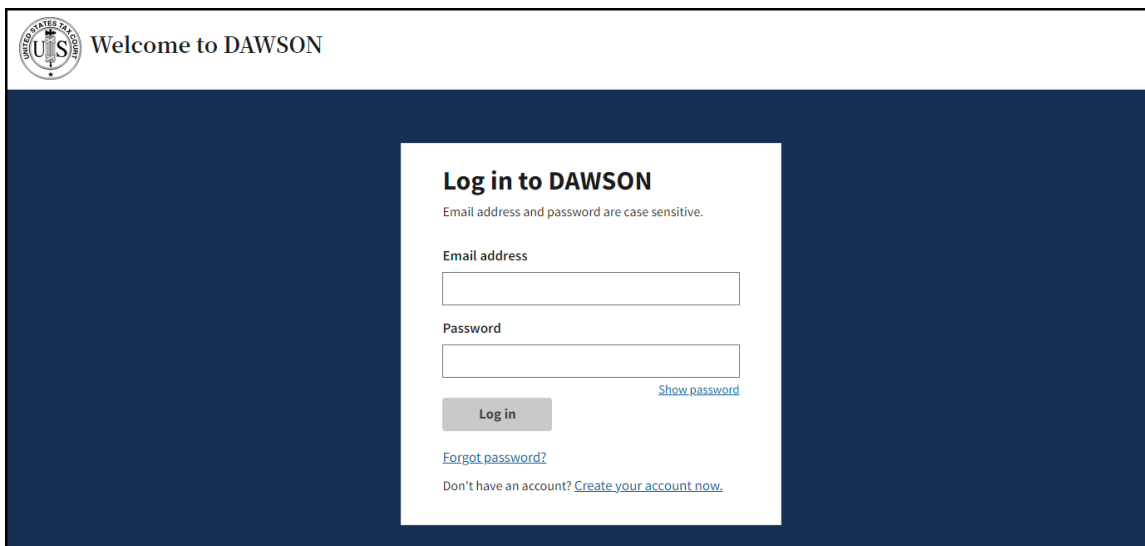
LOG IN TO DAWSON

1. To log in, go to DAWSON and click **Log In** in the upper right corner.



The screenshot shows the DAWSON search interface. At the top left is the U.S. District Court logo and the text "Welcome to DAWSON". At the top right, there is a red arrow pointing to the "Log In" and "Create Account" links. Below the header is a "Search" section with tabs for "Case", "Order", "Opinion", and "Practitioner". A notice states: "Anyone can search for a case in our system for cases filed on or after May 1, 1986." Below this are two search panels. The "Search by Name" panel includes a "Petitioner name" field, a "Country" section with radio buttons for "All", "United States", and "International", "Date filed start date" and "Date filed end date" fields, a "Case procedure" section with radio buttons for "All", "Regular", and "Small", and a "Case type" dropdown menu. The "Search by Docket Number" panel includes a "Docket number" field and a "Search" button. Both panels have "Clear Search" links.

2. You will then be routed to the login screen where you will enter your **email address/username** and **password**. Remember that your password is case sensitive.



The screenshot shows the DAWSON login screen. At the top left is the U.S. District Court logo and the text "Welcome to DAWSON". The main content is a white box titled "Log in to DAWSON" with the text "Email address and password are case sensitive." Below this are two input fields: "Email address" and "Password". There is a "Log in" button, a "Show password" link, a "Forgot password?" link, and a "Don't have an account? Create your account now." link.

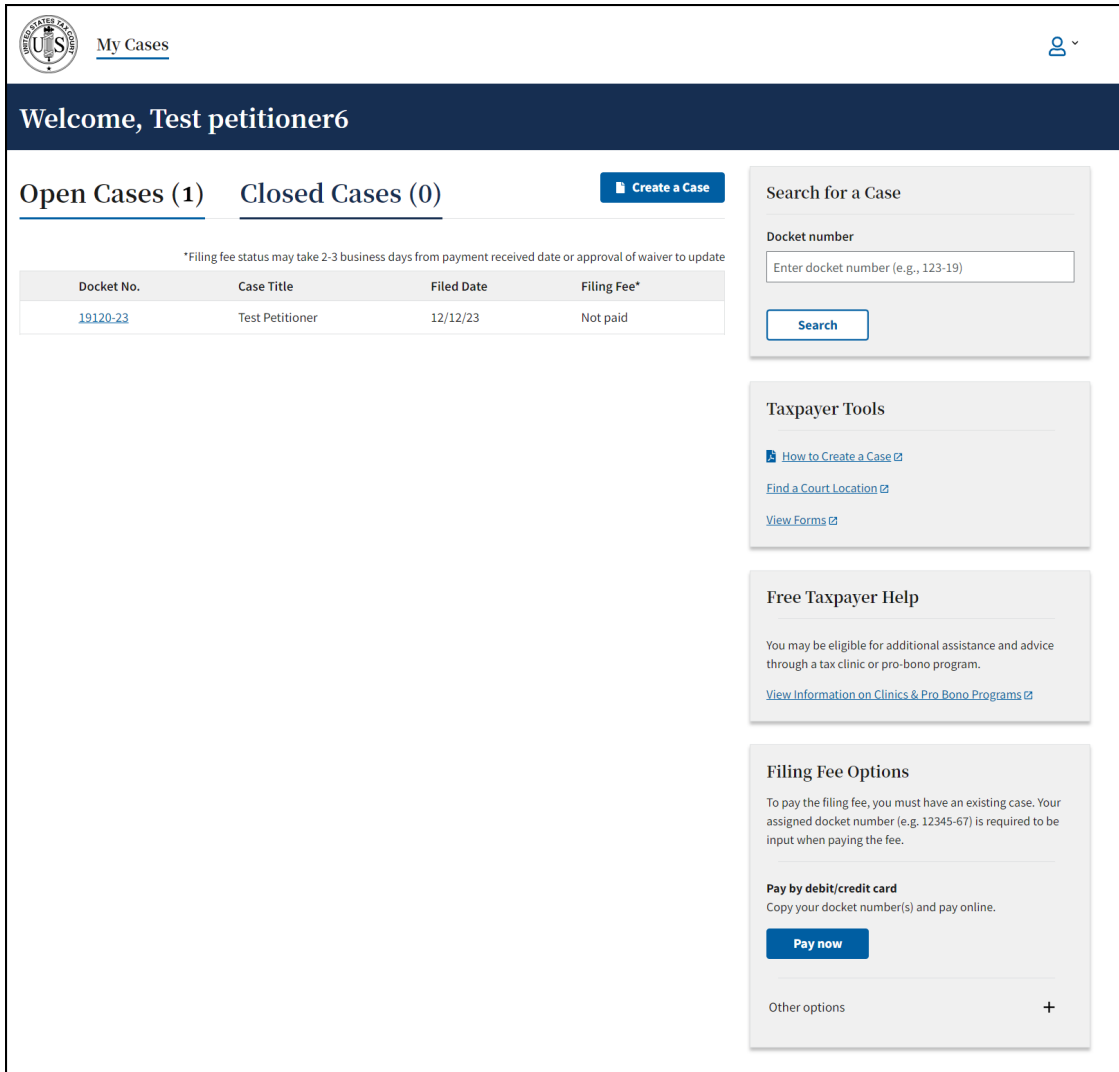
DASHBOARD

Your dashboard is your main landing page once signed into DAWSON.

1. Before you file a Petition with the Court, your dashboard will provide information and links to help you with the Petition filing process:

The screenshot shows the DAWSON dashboard interface. At the top left is the U.S. Tax Court logo and the text 'My Cases'. A dark blue header bar contains the text 'Welcome, Test petitioner4' and a user profile icon. Below the header, there is a prominent orange callout box with an exclamation mark icon and the text: 'Have you already filed a petition by mail or do you want electronic access to your existing case? Do not start a new case. Email dawson.support@ustaxcourt.gov with your case's docket number (e.g. 12345-67) to get access to your existing case.' Below this, a section titled 'Welcome to DAWSON!' explains that DAWSON is the U.S. Tax Court's electronic filing and case management system. It lists several benefits: immediately receiving a docket number, electronic filing and viewing, internet access to case documents, and email notifications. A 'Create a Case' button is visible. To the right, there are several utility boxes: 'Search for a Case' with a docket number input field and a search button; 'Taxpayer Tools' with links for 'Find a Court Location' and 'View Forms'; 'Free Taxpayer Help' with a link to 'View Information on Clinics & Pro Bono Programs'; and 'Filing Fee Options' with a 'Pay now' button for debit/credit card payments and a plus sign for other options.

2. Helpful Links
 1. How to Create a Case - https://www.ustaxcourt.gov/efile_a_petition.html
 2. Find a Court Location - https://ustaxcourt.gov/dpt_cities.html
 3. U.S. Tax Court Forms - https://ustaxcourt.gov/case_related_forms.html
 4. Free Taxpayer Assistance - <https://ustaxcourt.gov/clinics.html>
3. Once you have [filed a Petition](#), you can view all of your cases (open and closed) on your dashboard:



My Cases

Welcome, Test petitioner6

Open Cases (1) **Closed Cases (0)** [Create a Case](#)

*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Docket No.	Case Title	Filed Date	Filing Fee*
19120-23	Test Petitioner	12/12/23	Not paid

Search for a Case

Docket number

[Search](#)

Taxpayer Tools

[How to Create a Case](#)

[Find a Court Location](#)

[View Forms](#)

Free Taxpayer Help

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)

Filing Fee Options

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

Pay by debit/credit card
 Copy your docket number(s) and pay online.

[Pay now](#)

Other options [+](#)

TIPS & TRICKS

- To return to your dashboard from anywhere within DAWSON, click **My Cases**.
- Open cases and closed cases are displayed on separate tabs. The number of cases for each is displayed in parentheses.
- Not that the Filing Fee status may take 2-3 business days from payment received date or approval of waiver to update on the dashboard.
- The default display is 20 cases. To view more cases, click the **Load More** button.
- It is typical for a self-represented (pro se) petitioner to have just one case.
- See [here](#) for more information about this display for consolidated cases.

LOG OUT OF DAWSON

When you are done with your session in DAWSON, you should log out.

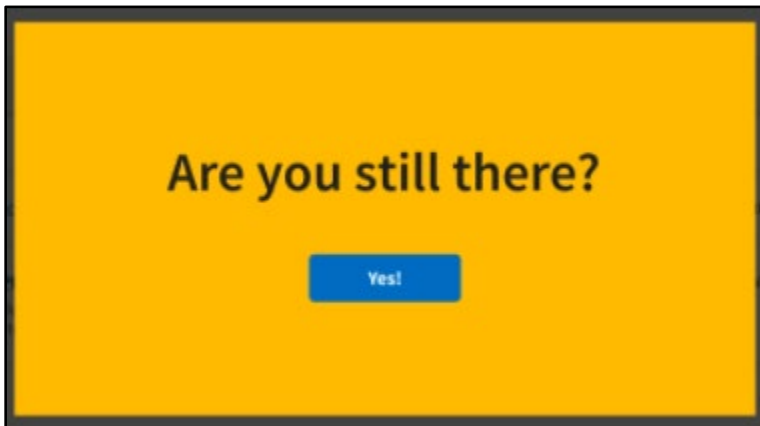
1. To log out of DAWSON, click the **Person Icon** and then **Log Out** in the upper right corner.



AUTOMATIC LOG OUT

For security purposes, you will be logged out of DAWSON after an extended period of inactivity.

1. After 60 minutes of inactivity, a message box will display and ask if you are still there:



2. If you do not respond within 5 minutes, you will be automatically logged out of DAWSON.

RESET YOUR PASSWORD

If you forgot your password or otherwise need to reset it, on the log-in screen:

1. Click **Forgot your password?**
2. Enter **email address**.
3. Click **Send Password Reset**.
4. Retrieve **reset code** from your email. (Check your spam filter if you don't see it.)
5. Enter **reset code** in the prompt.
6. Create your new password.

BEFORE YOU ELECTRONICALLY FILE A PETITION

Before starting a case and filing a Petition with the Court, you can prepare forms and documents in advance. After the petition has been processed, you'll be able to log in at any time to view the status and take action in the case.

Once you start the filing process in DAWSON, you won't be able to save your work and come back to it.

1. Complete the Petition
 - a. This is the document that explains why you disagree with the Internal Revenue Service (IRS). There are **three** methods to file the Petition:
 1. Answer some questions online and have DAWSON create a Petition document for filing with the Court.
 2. Complete and upload the Court's standard Petition form. [Petition form \(T.C. Form 2\)](#)
 3. Upload your own Petition that complies with the requirements of the [Tax Court Rules of Practice and Procedure](#).
 - b. If you choose to upload a Petition:
 1. Do **NOT** put your Social Security number, Taxpayer ID number, or Employee ID number on the Petition.
 2. Do **NOT** attach any other documents (such as tax returns, copies of receipts, or other types of evidence) to your Petition.
 3. Do **NOT** include names of minor children or financial account numbers.
2. Upload IRS Notice(s)
 - a. If you received one or more Notices from the IRS:
 1. You will be asked to upload a PDF of the Notice(s) if you received one.
 2. Remove or block out (redact) Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a COPY of the IRS Notice(s) or in a manner that does not permanently alter the original IRS Notice(s).
 3. The Notice(s) will be part of the case record.
3. Confirm your identity
 - a. You'll be asked to complete and upload a Statement of Taxpayer Identification Number (STIN) form. This document is sent to the IRS to help them identify you, but it's never visible as part of the case record. **This is the only document that should contain your Social Security Number (SSN), Taxpayer Identification Number (TIN), or Employee Identification Number (EIN).**
 - b. [Download the form](#) and fill it out to submit it.
4. Pay the \$60 filing fee
 - a. After you submit your case, you'll be asked to pay a \$60 filing fee.
 - b. You may pay online or mail a check/money order.
5. **File once. Do NOT file a Petition both electronically and by mail.**

6. IMPORTANT

- a. **In most cases, the Court must receive your electronically filed Petition no later than 11:59 pm Eastern Time on the last date to file. Petitions received after this time may be untimely and your case may be dismissed.**

ACCEPTABLE DIGITAL SIGNATURES IN DAWSON

The combination of your DAWSON username (email address) and password serves as your signature as the individual filing the document.

1. Acceptable digital signatures in DAWSON:
 - a. Parties may submit a high-resolution or PDF document bearing either imaged or digitized signatures in satisfaction of the requirements of Rule 23(a)(3), Tax Court Rules of Practice and Procedure.
 - b. PDFs of documents bearing an actual signature are acceptable. (Print and sign before turning into a PDF.)
 - c. Documents signed using an authentication program (e.g., Adobe or DocuSign) are acceptable. Be sure to remove encryption or password protection prior to uploading into DAWSON.
 - d. Stylized signatures (e.g., signing with “/s” or using cursive font) are only acceptable when paired with the DAWSON username (email address) and password or with authorization. See Rule 23(a)(3).
 - e. Stylized signatures on paper submitted forms are not acceptable.
2. Documents that require a signature in addition to that of the eFiler, e.g., both spouses are petitioners:
 - a. Documents uploaded to DAWSON should be signed by the additional party, using the guidance above, before being uploaded.
 - b. If you chose to auto-generate a Petition in DAWSON and your spouse has authorized you to file an electronic petition, then the signature block on the petition auto-generated by DAWSON will serve as your spouse’s signature.

REQUIREMENTS FOR UPLOADED DOCUMENTS IN DAWSON

1. The maximum file size for each document uploaded into DAWSON is 250MB.
2. PDF files must not be encrypted, or password protected.
3. PDF Portfolio files are not supported.

ELECTRONICALLY FILE (EFILE) A PETITION

Petitioners with an active DAWSON account can file Petitions online. There will be 7 steps to complete the Create a Case process. All fields are required unless noted as optional.

HOW TO FILE A PETITION ONLINE (CREATE A CASE)

1. Log in to your DAWSON account.
2. Review the information provided on the **Welcome to DAWSON** page.
3. Select the **Create a Case** button at the bottom of the page.

My Cases

Welcome, Test petitioner3

Have you already filed a petition by mail or do you want electronic access to your existing case?
Do not start a new case. Email dawson.support@ustaxcourt.gov with your case's docket number (e.g. 12345-67) to get access to your existing case.

Welcome to DAWSON!
DAWSON (Docket Access Within a Secure Online Network) is the U.S. Tax Court's electronic filing and case management system. The Court encourages all petitioners to file documents electronically.
DAWSON allows you to:

- Immediately receive a docket number upon filing a Petition
- File and view documents electronically
- Access your case documents over the internet
- Receive email notifications anytime there is activity in your case

To create a case, you'll need to submit a Petition to the Court. After the Petition is processed by the Court, you'll be able to view the status of your case, submit new documents and perform other actions.

Create a Case

Search for a Case
Docket number
Enter docket number (e.g., 123-19)
Search

Taxpayer Tools
[Find a Court Location](#)
[View Forms](#)

Free Taxpayer Help
You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.
[View Information on Clinics & Pro Bono Programs](#)

Filing Fee Options
To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.
Pay by debit/credit card
Copy your docket number(s) and pay online.
Pay now
Other options +

4. Review the information provided on the How to Create a Case page. This information is also included in the [Before you Electronically File a Petition](#) section of this guide.



Create a Case

How to Create a Case

- ⚠** Do not include personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers, birthdates, names of minor children, or financial account information) in your Petition or any other filing with the Court except in the Statement of Taxpayer Identification Number.

Before starting a case, you can prepare forms and documents in advance. **Once you start this process, you won't be able to save your work and come back to it.** After the petition has been processed, you'll be able to log in at any time to view the status and take action in the case.

1. Complete the Petition

This is the document that explains why you disagree with the Internal Revenue Service (IRS). There are three methods to file the Petition:

- Answer some questions and have DAWSON create and file the Petition.
- Complete and upload for filing the Court's standard Petition form. [Petition form \(T.C. Form 2\)](#)
- Upload for filing your own Petition that complies with the requirements of the [Tax Court Rules of Practice and Procedure](#).

2. Upload IRS Notice(s)

If you received one or more Notices from the IRS:

- Submit a PDF of the Notice(s) you received.
- Remove or block out (redact) Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a COPY of the IRS Notice(s) or in a manner that does not permanently alter the original IRS Notice(s).
- The Notice(s) will be part of the case record.

3. Confirm your identity

- You'll be asked to complete and upload a Statement of Taxpayer Identification Number (STIN) form. This document is sent to the IRS to help them identify you, but it's never visible as part of the case record. This is the only document that should contain your SSN, TIN, or EIN.
- [Download the form](#) and fill it out to submit it.

4. Pay the \$60 filing fee

- After you submit your case, you'll be asked to pay a \$60 filing fee.
- You may pay online or mail a check/money order.

- i** Do not include any additional documents (such as tax returns) with your Petition, except for any IRS Notices, the Statement of Taxpayer Identification Number and the Corporate Disclosure Statement (if filing for a business). Documents that might be evidence can be submitted at a later time.

Deadline to File

If you received a notice in the mail from the IRS, it may show the last date to file or the number of days you have to file a Petition. **In most cases, the Court must receive your electronically filed Petition no later than 11:59 pm Eastern Time on the last date to file.** Petitions received after this date may be untimely and your case may be dismissed.

Are you filing jointly with a spouse?

+

Are you filing on behalf of someone else?

+

Are you filing for a business?

+

I'm Ready to Start

[Print This Page](#)

[Cancel](#)

5. Expand the accordion menus for more information.

Are you filing jointly with a spouse? —

To file a joint Petition with your spouse, you must have the spouse's consent. If you do not have your spouse's consent, select "Myself" as the person who is filing.

Are you filing on behalf of someone else? —

To file a case on behalf of someone else, you must be authorized to practice before this Court as provided by the [Tax Court Rules of Practice and Procedure \(Rule 60\)](#). Enrolled agents, certified public accountants, and attorneys who are not admitted to practice before the Court are not eligible to represent a party.

Are you filing for a business? —

If you're filing for a business, you'll need to complete and submit the Corporate Disclosure Statement.

Download and fill out the form if you haven't already done so:
[Corporate Disclosure Statement \(T.C. Form 6\)](#)

I'm Ready to Start [Print This Page](#) [Cancel](#)

6. If desired, you may print the page for reference later.
7. When ready, click on the **I'm Ready to Start** button.

STEP 1 - PETITIONER INFORMATION

Select the type of petitioner that is filing this Petition.

1. More questions and options for answers will follow based on the choices selected. For example, the choices and instructions will be different depending on if you select Myself, Myself and my spouse, A business, or Other.

Create a Case

Petitioner Information	Petition	IRS Notice	Case Procedure & Trial Location	Statement of Taxpayer Identification Number	Review & Submit Case	Pay Filing Fee
------------------------	----------	------------	---------------------------------	---	----------------------	----------------

1 of 7 Petitioner Information

*All fields required unless otherwise noted

I am filing this petition on behalf of...

Myself
 Myself and my spouse
 A business
 Other

Full Name

Country
 United States International

Mailing address line 1


2. Enter the petitioner contact information in the **I am filing this petition on behalf of...** section, as applicable.
 - a. If you are filing for yourself, enter your contact information.
 - b. If you are filing for yourself and your spouse, you must have your spouse's consent. If you do not have your spouse's consent, select "Myself" as the person who is filing.

1. If your spouse would like to register for electronic filing and electronic service of documents, include their email and select the checkbox.

Your spouse's information

Is your spouse deceased?

Yes No

 To file on behalf of your spouse, you must have consent. If you do not have your spouse's consent, select "Myself" as the person who is filing.

I have my spouse's consent

Full name of spouse


Use same mailing address as above

Place of legal residence (if different from mailing address)

Phone number (Optional)

Email address (Optional)

Register email address provided above for electronic filing and service

 No paper service will be made to the mailing address after the Court verifies the email address.

[Cancel](#)

- c. For businesses, you will be asked to upload a [Corporate Disclosure Statement](#) PDF.

1. Click **Choose File**
2. Select the appropriate PDF from your device.

Corporate Disclosure Statement

i [Tax Court Rule 60](#) requires a corporation, partnership, or limited liability company filing a Petition with the Court to also file a Corporate Disclosure Statement (CDS).

Download and fill out the form if you haven't already done so:
[Corporate Disclosure Statement \(T.C. Form 6\)](#)

Upload the Corporate Disclosure Statement PDF (.pdf)
 Make sure file is not encrypted or password protected. Max file size 250MB.

No file chosen

3. Click **Next**, once you have completed the **Petitioner Information** section.

STEP 2 - PETITION

The Petition is the document that explains why you disagree with the Internal Revenue Service (IRS).

1. If you choose **Answer some questions and have DAWSON create the Petition**, you will be able to type in your responses directly into DAWSON, and you do not need to upload a Petition PDF. DAWSON will generate a document for you.

Create a Case

Petitioner Information	Petition	IRS Notice	Case Procedure & Trial Location	Statement of Taxpayer Identification Number	Review & Submit Case	Pay Filing Fee
------------------------	-----------------	------------	---------------------------------	---	----------------------	----------------

2 of 7 **Petition**

*All fields required

How do you want to create the Petition?

Answer some questions and have DAWSON create the Petition.

Upload a PDF Petition.

1. Explain why you disagree with the IRS action(s) in this case (please add each reason separately):

a.

[+ Add another reason](#)

2. State the facts upon which you rely (please add each fact separately):

a.

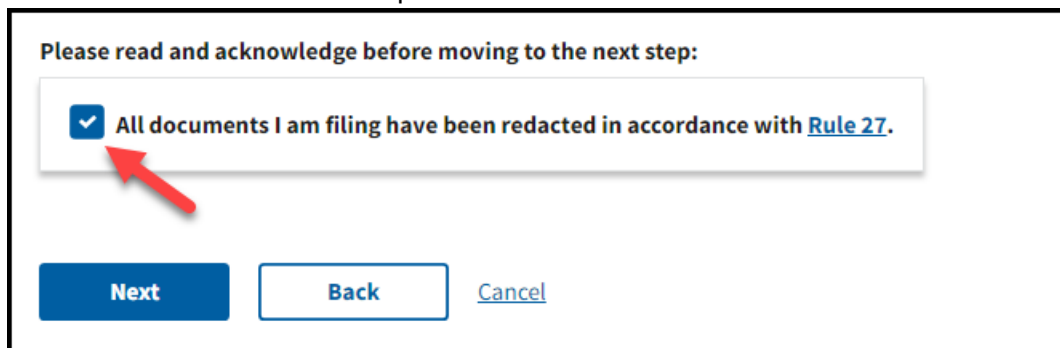
[+ Add another fact](#)

- a. To add additional reasons and facts, click on the link to **Add another reason** or **Add another fact**. You may add as many reasons or facts as necessary.

- b. You will have the opportunity to review and edit all responses prior to submitting your petition to the Court.
2. If you choose **Upload a PDF Petition**, click on the **Choose File** button to select the PDF document that is saved to a file location on your device.

- a. After ensuring that the document(s) you uploaded is redacted appropriately, select the checkbox indicating that **All documents you are filing have**

been redacted in accordance with [Rule 27](#) to activate the **Next** button and continue to the next step.

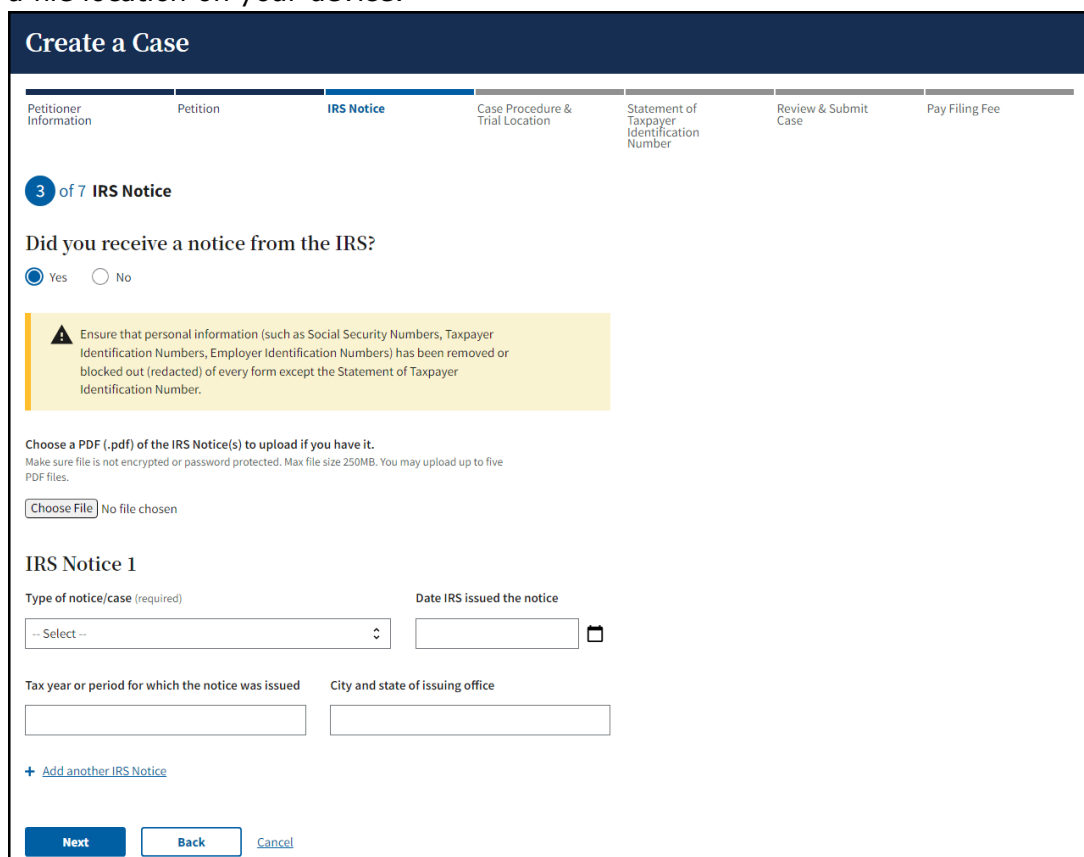


3. Click **Next**, once you have completed the **Petition** section.

STEP 3 – IRS NOTICE

Select **Yes** or **No** to indicate whether you received a notice from the IRS.

1. If **Yes**, upload a PDF document of the IRS notice if you have it. Uploading a copy of the IRS Notice is **optional** and not required.
 - a. Click on the **Choose File** button to select the PDF document that is saved to a file location on your device.



- b. Remove or block out (redact) Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a

COPY of the IRS Notice(s) or in a manner that does not permanently alter the original IRS Notice(s).

- c. Select the **Type of notice** that you received from the dropdown menu. The type of notice is usually listed on the Notice itself, either towards the top or sometimes in the corner.

Department of the Treasury
Internal Revenue Service
PO BOX 149338
Austin TX 78714-9338

Certified Mail Number

2D-Bar Code
Notice 3219-N
Tax Year 2000
Notice date January 23, 2021
Social Security number [REDACTED]
To contact us Phone 1-866-681-4271
Hours of operation 8:00 a.m. to 8:00 p.m.
Your caller ID 123456
Last day to petition April 22, 2021
Tax Court
Page 1 of 8

s018999546711s
SHERLOCK HOLMES
221 BAKER STREET #B
NEW LONDON, CT 00000

Notice of Deficiency
Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your 2000 income tax.

Summary	
Your tax liability (deficiency)	\$5,980.00

- d. If you have the **Date that the IRS issued the notice**, the **Tax year or period for which the notice was issued**, and the **City and State of the issuing office**, add this information into DAWSON. These three fields are **optional** and not required.
- e. If you received more than one notice from the IRS, you may click on the **Add another IRS Notice** link to add up to 5 notices.
- f. After ensuring that the document(s) you uploaded is redacted appropriately, select the checkbox indicating that **All documents you are filing have been redacted in accordance with Rule 27** to activate the **Next** button and continue to the next step.

Please read and acknowledge before moving to the next step:

All documents I am filing have been redacted in accordance with [Rule 27](#).

Next **Back** [Cancel](#)

- 2. If **No**, select a topic that most closely matches your complaint with the IRS.

3. Click **Next**, once you have completed the **IRS notice** section.

STEP 4 – CASE PROCEDURE AND TRIAL LOCATION

Select Regular or Small tax case procedure and a preferred trial location.

1. Click on the link for more information about [which case procedure to choose](#).
2. Select a Preferred Trial location from the dropdown.

3. Click **Next**, once you have completed the **Case Procedure and Trial Location** Section.

STEP 5 – STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

The Statement of Taxpayer Identification Number is sent to the IRS to help them identify you, but it's never visible as part of the case record. **This is the only document that should contain your Social Security Number (SSN), Taxpayer Identification Number (TIN), or Employee Identification Number (EIN).**

1. Click on the **Choose File** button to select the PDF document that is saved to a file location on your device.

The screenshot shows the 'Create a Case' web interface. At the top, there is a 'My Cases' header with the IRS logo and a user profile icon. Below the header is a dark blue bar with the text 'Create a Case'. A progress bar below this bar shows seven steps: 'Petitioner Information', 'Petition', 'IRS Notice', 'Case Procedure & Trial Location', 'Statement of Taxpayer Identification Number' (which is highlighted in blue), 'Review & Submit Case', and 'Pay Filing Fee'. Below the progress bar, the current step is labeled '5 of 7 Statement of Taxpayer Identification Number'. An information icon (i) is followed by a text box stating: 'The Statement of Taxpayer Identification Number is the only document that should include Social Security Numbers, Taxpayer Identification Numbers, or Employer Identification Numbers. It's sent to the IRS to help identify you but is never visible as part of the case record.' Below this text, there is a link to 'Download and fill out the form if you haven't already done so: Statement of Taxpayer Identification Number (T.C. Form 4), [link]'. Underneath, it says 'Upload the Statement of Taxpayer Identification Number PDF (.pdf)' and 'Make sure file is not encrypted or password protected. Max file size 250MB.' A 'Choose File' button is present, with the text 'No file chosen' next to it. At the bottom of the form, there are three buttons: 'Next' (highlighted in blue), 'Back', and 'Cancel'.


2. Click **Next**, once you have completed the **Statement of Taxpayer Identification Number** Section.

STEP 6 – REVIEW AND SUBMIT CASE

Take the time to review the information that you input to ensure that it is correct.

Your Petition will NOT be created with the Court until the Submit Documents and Create Case button is clicked.

1. If you want to make a change, use the **Back button** at the bottom of the page or click the **Edit** link in any individual section to navigate back to the page that you would like to make edits to.
2. Clicking on the document links will open a new tab for you to review the documents that you uploaded.
3. The **Review & Submit Case** page may look different from the screen capture below, depending on the selections you made during the process. Ensure that the data you input and the document(s) you uploaded match what is displayed on this page.


My Cases
👤

Create a Case

Petitioner Information
Petition
IRS Notice
Case Procedure & Trial Location
Statement of Taxpayer Identification Number
Review & Submit Case
Pay Filing Fee

6 of 7 Review & Submit Case

Review the information to make sure it is accurate. If you want to make a change, use the Back button at the bottom or Edit link in each section. You will not be able to make changes to your case once you create it without filing a motion.

i Your petition will not be created with the Court until the Submit Documents & Create Case button is clicked.

1. Petitioner Information [Edit](#)

Party type	Petitioner contact information	Spouse's contact information
Petitioner & spouse	John Doe 123 Main St. Some City, CO 55555 555-555-5555	Jane Doe 123 Main St. Some City, CO 55555 555-555-5555 janedoe@email.com
	Service email petitioner3@example.com	Register for eService/filing: Yes

2. Petition [Edit](#)

Reason(s) why you disagree with the IRS action(s) in this case

a. The IRS erred by including in my income amounts reported on Form 1099-B totaling \$108,603.79.

Fact(s) upon which you rely

a. Based on my calculations there has been an error in the calculation of my income in the form of securities that are also captured in my W-2 income. Box 15 of my W-2 included income from vested stocks totaling \$108,603.79, for which taxes have already been paid. However, the IRS notice shows the same income being erroneously included in income based on a 1099-B form. The income reported in the 1099-B is already accounted for in my W-2, and should not be counted twice.

3. IRS Notice [Edit](#)

IRS notice 1

Deficiency
2022
06/01/24
Denver, CO
[IRS Notice DEMO.pdf](#)

4. Case Procedure and Trial Location [Edit](#)

Case procedure	Requested trial location
Regular	Denver, Colorado

5. Statement of Taxpayer Identification Number [Edit](#)

[Form 4 Statement of Taxpayer Identification Number DEMO.pdf](#)

A Few Reminders Before You Submit

1. In most cases, the Court must receive your electronically filed Petition no later than 11:59 pm Eastern Time on the last date to file.
2. Do not combine any additional documents with your Petition. **Additional documents may be submitted after your Petition has been processed.**
3. Confirm that all information being submitted appears as you want it to appear. **After submitting your petition to the Court, you will only be able to make changes by filing a motion.**

⚠️ Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or blocked out (redacted) from every form except the Statement of Taxpayer Identification Number.

Submit Documents & Create Case
Back
Cancel

4. Click the **Submit Documents & Create Case** button once you have completed the review and you are ready to submit your Petition to the Court. You will **NOT** be able

to go back and make changes to this submission once you submit the Petition and related documents without filing a motion.

STEP 7 – PAY FILING FEE

After the Petition is submitted and your case is created, you will receive a Case Docket Number. You will also need to pay the Court's Filing fee after you submit the case. The Court's filing fee is \$60 and can be paid online after you submit the Petition.

1. Click on the **Pay Now Online** button.

The screenshot shows a web interface for a case submission. At the top, it displays the docket number **11243-24** and the case name **John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent**. A progress bar at the top indicates the current step is **7 of 7 Pay Filing Fee**. The progress bar includes steps: **Petitioner Information**, **Petition**, **IRS Notice**, **Case Procedure & Trial Location**, **Statement of Taxpayer Identification Number**, **Review & Submit Case**, and **Pay Filing Fee**. A green notification box with a checkmark states: **Your case has been assigned docket number 11243-24**. Below this, it says: **Once the Petition is processed by the Court, you will be able to submit documents.** The main heading is **Pay \$60 filing fee**. Below this, it says: **Pay by credit/debit card, Amazon Pay, PayPal or ACH (bank account) online. You'll need your docket number.** and **Your case's filing fee status may take 2-3 business days from payment date to update.** A blue button labeled **Pay Now Online** is highlighted with a red arrow. Below the button are two expandable sections: **Mail-in payment** and **Can't afford to pay the filing fee?**, each with a plus sign. At the bottom left, there is a **Go to My Cases** button.

2. A new browser tab will open, and you will be directed to the **US Tax Court Fees – Petitions** page on the [Pay.gov](https://www.pay.gov) website.

An official website of the United States government [Here's how you know](#) ▼

Pay.gov Sign In

[Browse Payments](#) [See All Forms](#) [Help](#) [About Us](#) ▼

US Tax Court Fees - Petitions

1 **Before You Begin** 2 Complete Agency Form 3 Enter Payment Info 4 Review & Submit 5 Confirmation

About this form
Use this form to pay United States Tax Court petition fees

Accepted Payment Methods:

- Bank account (ACH)
- Amazon account
- PayPal account
- Debit or credit card

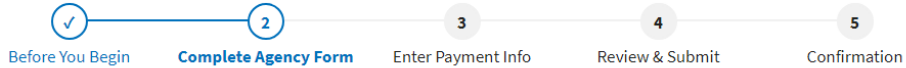
[Preview Form](#) [Cancel](#) [Continue to the Form](#)

This is a secure service provided by United States Department of the Treasury. The information you will enter will remain private. [Please review our privacy policy](#) for more information.

We're here to help! [+](#)

3. Click **Continue to the Form**.
4. Fill out personal details, including your Docket Number(s). You received your Docket Number after submitting your Petition online. It is also listed by your case on your dashboard. Docket Number(s) should be entered in xxxxx-xx format (e.g., 12345-20).

US Tax Court Fees - Petitions



U.S. Tax Court Fees Petitions

This form may be used for the ordering and paying of services rendered by the United States Tax Court.

When paying the filing fee, use the Docket Number(s) communicated to you on the "Order to Pay" filing fee.

* Required Field

First Name *	Middle Initial	Last Name *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Street Address 1 *		
<input type="text"/>		
Street Address 2		
<input type="text"/>		
Country *		
<input type="text" value="United States"/>		
City *	State/Province *	Zip/Postal Code *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Phone Number *	Extension	
<input type="text"/>	<input type="text"/>	
Email Address *		
<input type="text"/>		
Number of Petitions (\$60.00 Each) *		
<input type="text"/>		
Total Dollar Amount *		
<input type="text" value="\$0.00"/>		
<input type="button" value="Continue"/>	<input type="button" value="View PDF"/>	

5. Click **Continue**.
6. Select the payment method and click **Next**.
7. Input payment information and click the **Review and Submit Payment** button.
8. **Print** Confirmation Page.
9. Note that it may take 2-3 business days from payment received date or approval of waiver for the payment status to update in DAWSON.

OTHER FILING FEE PAYMENT OPTIONS

You may mail your payment to the US Tax Court, or you may submit an Application for Waiver of Filing Fee.

1. Mail-in Payment

- i. Include your name and Docket Number(s) on the check
- ii. Make checks/money orders payable to:

Clerk, United States Tax Court

400 Second Street, NW

Washington, DC 20217

2. Waiver

- i. Submit an [Application for Waiver of Filing Fee](#).
- ii. This waiver can be submitted electronically in DAWSON after your petition has been served to the IRS, or you can mail it to the address listed above.
 1. If you are filing the waiver electronically, you will need to wait until after the petition is processed by the Court to eFile it.

Docket Number: 23509-24
John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record Case Information

⚠ You will be able to file documents after the Petition is processed.

Docket Record

Filter by: All documents

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	12/05/24	P	Petition	3	Petr. John Doe		Not served	
2	12/05/24	RQT	Request for Place of Trial at Denver, Colorado	0				
3	12/05/24	ATP	Attachment to Petition	2	Petr. John Doe		Not served	

REVIEW THE DAWSON GENERATED PETITION DOCUMENT

If you chose to have DAWSON generate the Petition for you in the previous steps, you can review the document from the Docket Record.

1. Click on the Docket number link or click the Go to My Cases button.

Docket Number: 11243-24 ←

John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

Petitioner Information	Petition	IRS Notice	Case Procedure & Trial Location	Statement of Taxpayer Identification Number	Review & Submit Case	Pay Filing Fee
------------------------	----------	------------	---------------------------------	---	----------------------	-----------------------

7 of 7 Pay Filing Fee

✓ Your case has been assigned docket number 11243-24
Your case has been created and your documents sent to the U.S. Tax Court.

Once the Petition is processed by the Court, you will be able to submit documents.

Pay \$60 filing fee
Pay by credit/debit card, Amazon Pay, PayPal or ACH (bank account) online. You'll need your docket number.
Your case's filing fee status may take 2-3 business days from payment date to update.

Pay Now Online

Mail-in payment +

Can't afford to pay the filing fee? +

[Go to My Cases](#)

- Click on the Petition link in the docket record.

Docket Number: 23509-24

John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

[Docket Record](#) | [Case Information](#)

⚠ You will be able to file documents after the Petition is processed.

Docket Record

Filter by: All documents

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	12/05/24	P	Petition ←	3	Petr. John Doe		Not served	
2	12/05/24	RQT	Request for Place of Trial at Denver, Colorado	0				
3	12/05/24	ATP	Attachment to Petition	2	Petr. John Doe		Not served	

- The Petition document will have a coversheet, followed by the generated petition that includes the information that you input. The screen capture below shows a portion of how the generated Petition document may appear. Note that your document may look different based off the selections and data that you input.

United States Tax Court

Washington, DC 20217

John Doe & Jane Doe

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed

PETITION

1. Which IRS ACTION(S) do you dispute?

Notice of Deficiency

2. If applicable, provide the date(s) the IRS issued the NOTICE(S) for the above and the city and state of the IRS office(s) issuing the NOTICE(S):

06/01/24 - Denver, CO

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued:

2022

4. Which case procedure and trial location are you requesting?

Regular - Denver, Colorado

OTHER PETITION FILING OPTIONS

If you do not wish to file the petition electronically via DAWSON, you may file it by mail or in person.

1. To file by mail
 - a. Send required forms and the \$60 filing fee to:

United States Tax Court

400 Second Street, NW

Washington, DC 20217

2. To file in person
 - a. Bring required forms and the \$60 filing fee to:

United States Tax Court

400 Second Street, NW

Washington, DC 20217

CASE DETAIL PAGE

1. When you click on the Docket Number of your case on your dashboard, you will be routed to the Case Detail Page. You can view various details about a case on this page.

The screenshot shows the 'My Cases' dashboard for a user named 'Test petitioner6'. The page features a dark blue header with the user's name and a 'Create a Case' button. Below the header, there are two tabs: 'Open Cases (1)' and 'Closed Cases (0)'. A table under the 'Open Cases' tab lists one case with the following details:

Docket No.	Case Title	Filed Date	Filing Fee*
19120-23	Test Petitioner	12/12/23	Not paid

A red arrow points to the docket number '19120-23'. To the right of the table, there is a search box for cases, a 'Taxpayer Tools' section with links for 'How to Create a Case', 'Find a Court Location', and 'View Forms', a 'Free Taxpayer Help' section with a link to 'View Information on Clinics & Pro Bono Programs', and a 'Filing Fee Options' section with a 'Pay now' button and a plus sign for 'Other options'.


CASE HEADER

In the case header (dark blue banner), you can find:

1. Docket Number
2. Name of Case (Case Caption)
3. File a Document (after the petition has been processed by the Court).

Docket Number: 23509-24
 John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record | Case Information

 You will be able to file documents after the Petition is processed.

Docket Record

Filter by:

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	12/05/24	P	Petition	3	Petr. John Doe		Not served	
2	12/05/24	RQT	Request for Place of Trial at Denver, Colorado	0				
3	12/05/24	ATP	Attachment to Petition	2	Petr. John Doe		Not served	

DOCKET RECORD TAB

1. On the Docket Record tab, you will find a list of all documents filed in the case.
2. The Docket Record is the Court’s official record of a case.
3. The Docket Record is sortable by date or index number. The default display is by date, oldest to newest.
4. The Docket Record can be Filtered by certain document types available in the dropdown menu.
5. Clicking on the document link will open the document in a new tab.
6. A printer-friendly Docket Record is available by clicking **Printable Docket Record** in the upper right corner on the Docket Record tab. (This link is available after the Petition has been processed by the Court).

CASE INFORMATION TAB


1. Overview Tab
 - a. The Overview tab contains information about the case:

Docket Number: 3571-24

Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record

Case Information

 You will be able to file documents after the Petition is processed.

Overview **Parties**

Case Details

Notice/case type Deficiency	Case procedure Regular Tax Case
--------------------------------	------------------------------------

IRS notice date No notice provided	Filing fee* Not paid
---------------------------------------	-------------------------

Requested place of trial
Los Angeles, California

*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Trial Information

This case is not scheduled for trial

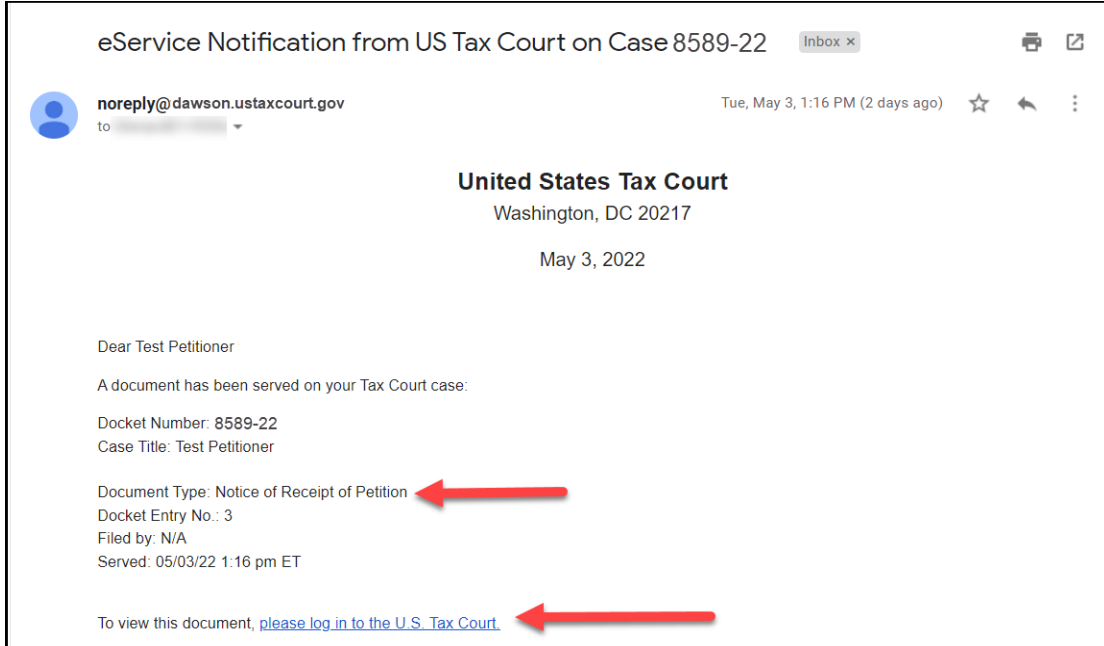
- i. Type of case
- ii. Regular Case or Small Case procedure election
- iii. IRS notice date
- iv. Filing fee information
- v. Requested place of trial
- vi. Trial information
- vii. Consolidated Case Information
 1. If your case is part of a consolidated group, you will see a Consolidated Cases card on the Overview tab. This card displays and links to all cases in the consolidated group.

2. Parties Tab

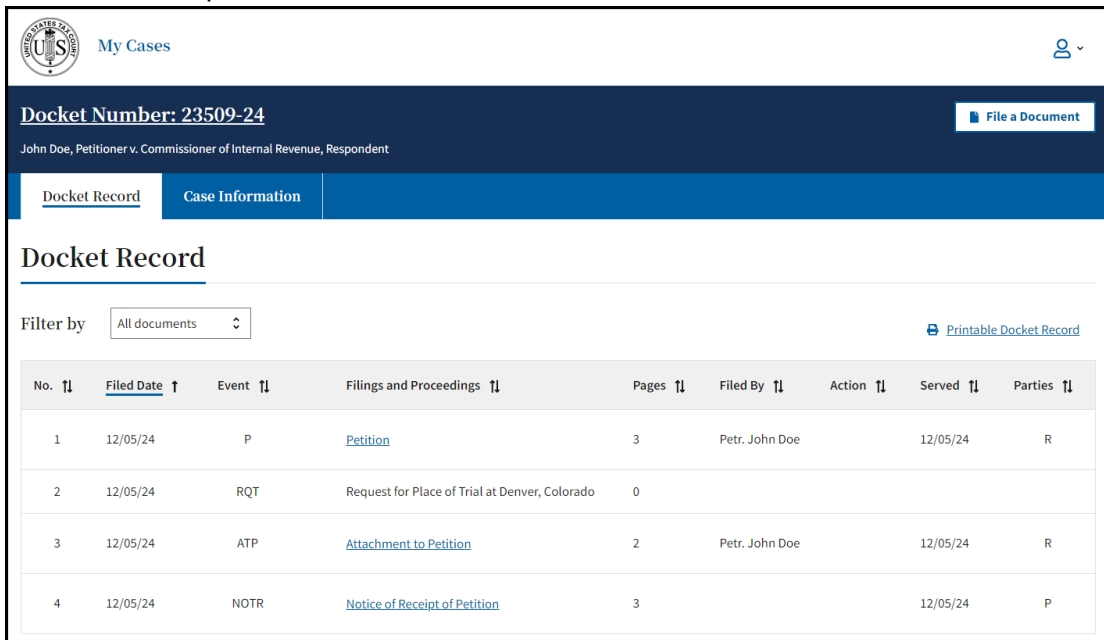
- a. Petitioner(s) & Counsel Sub-Menu
 - i. The Petitioner(s) & Counsel Sub-Menu lists the contact information (name, address, phone number, and email) and service method for all petitioner(s). It also includes the information for petitioner(s)' counsel for petitioner(s), if any.
- b. Intervenor/Participant(s) Sub-Menu
 - i. The Intervenor/Participant(s) Sub-Menu lists the contact information (name, address, phone number, and email) and service method for any intervenor(s) or other participant(s), if any.
- c. Respondent Counsel Sub-Menu
 - i. The Respondent Counsel Sub-Menu lists the contact information (name, address, phone number, and email) and service method for all IRS attorneys on the case.

NOTICE OF RECEIPT OF PETITION

1. When the Court processes your petition and serves it on Respondent (the IRS), you will receive an eService email from noreply@dawson.ustaxcourt.gov.
2. Click on the link in the email to navigate to DAWSON. Log in to view the document.



3. After clicking on the Docket Number of your case from your dashboard, note that the Notice of Receipt of Petition is now available on the Docket Record.



4. Click on the URL of the Notice of Receipt of Petition.
 - a. If there is a low-income taxpayer clinic available for the requested place of trial, a notice containing information about the clinic will be appended to the end of the Notice of Receipt of Petition document.

5. If you uploaded an IRS notice(s), it will be filed on the docket record as Attachment to Petition.
6. The **File a Document** button is now available in the upper right corner of the screen.

[This space intentionally blank]

UPDATE CONTACT INFORMATION

You are required to update the Court whenever your contact information changes. You can do so through DAWSON.

MAILING ADDRESS AND PHONE NUMBER

1. If necessary, update your mailing address and phone number by clicking the **Parties Tab**.
2. Select the **Petitioner(s) & Counsel Sub-tab** under the Case Information tab.
3. Click on the **Edit link** to update the mailing address and phone number within **each** of your cases.
 - a. Updating your contact information will automatically generate a Notice of Change of Address, Notice of Change of Phone Number, or Notice of Change of Address and Phone Number that will be filed and served (i.e., sent to the other party/parties) in that case.
4. If you have more than one case, you will need to change the mailing address and phone number in each of your cases separately.

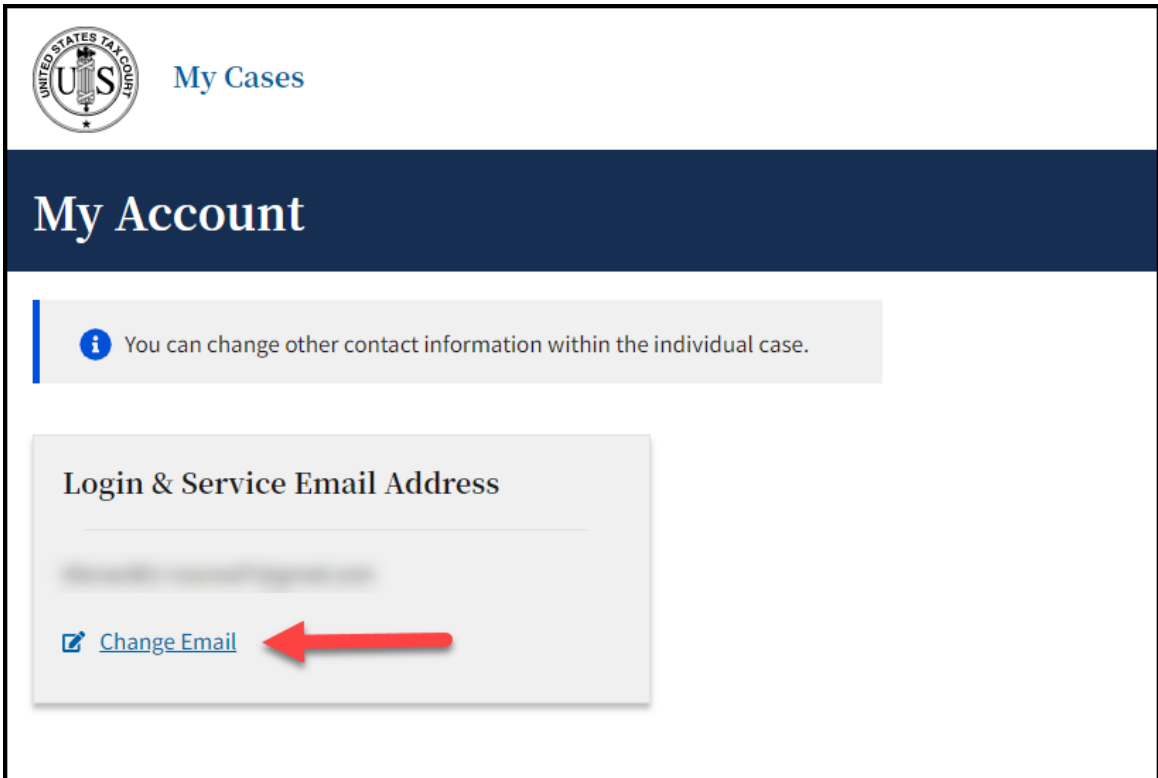
The screenshot displays the 'My Cases' interface for a case with Docket Number 30727-21. The page is titled 'John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent'. The 'Case Information' tab is active, and the 'Parties' sub-tab is selected. A sidebar on the left lists 'Parties & Counsel' with sub-items: 'Parties & Counsel', 'Petitioner(s) & Counsel', and 'Respondent Counsel'. The main content area shows 'Petitioner(s)' with a card for 'John Doe'. The card includes contact information: '123 Main St., Los Angeles, CA 90001, 555-555-5555, petitioner1@example.com'. Below this, 'Service preference' is set to 'Electronic' and 'Counsel' is set to 'None'. A red box highlights the 'Edit' link next to the 'Petitioner' label, with a red arrow pointing to it.

LOGIN AND SERVICE EMAIL ADDRESS

1. You should update your login and service email address any time it changes.
2. Changing your email address impacts your whole account, not just the email address for a particular case.
3. Updating your email address will automatically generate a Notice of Change of Email Address that will be filed and served (i.e., sent to the other party/parties) in all of your open cases and any cases closed within the last 6 months.
4. Click on the dropdown arrow in the upper right-hand side of the screen and select **My Account**.



5. Click the link to **Change Email**.



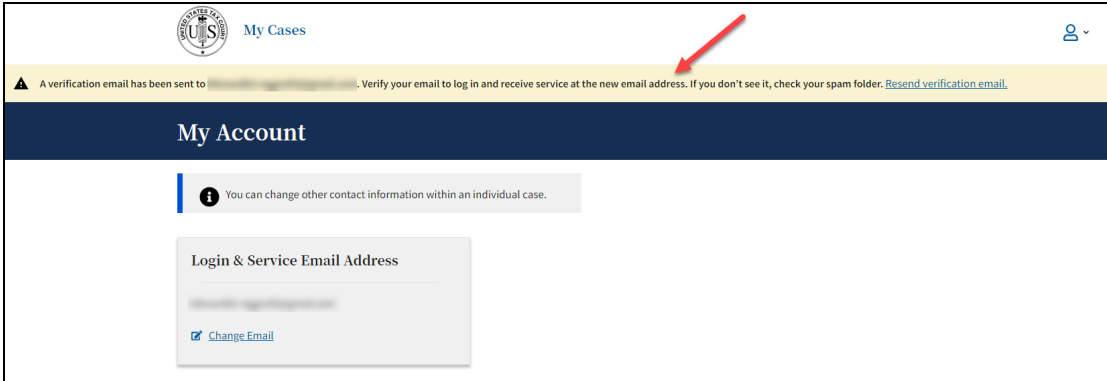
6. Input your new email address and confirm it by entering it again. Click **Save**.

The screenshot shows a web interface for changing an email address. At the top left is the 'UNITED STATES TAXPAYER' logo and the text 'My Cases'. The main heading is 'Change Login & Service Email Address'. Below the heading is a light blue box containing the following elements: a sub-heading 'Change Login & Service Email', a label 'Current email address' with a blurred input field, a label 'New email address' with an input field, and a label 'Re-enter new email address' with another input field. At the bottom of the form are two buttons: a blue 'Save' button and a blue 'Cancel' button. A mouse cursor is visible in the top right corner of the page.

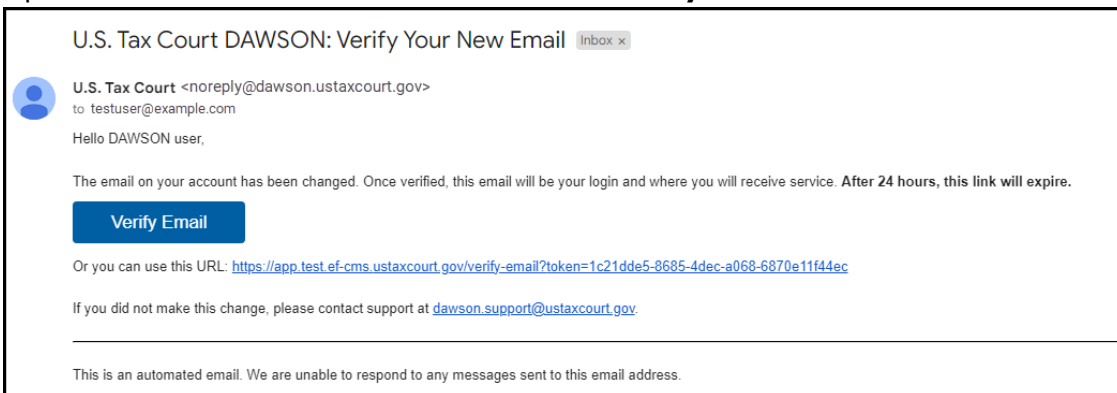
7. A pop-up window will display and it will indicate that the verification email was sent to the new email address. Click **OK**.

The screenshot shows a pop-up window with a yellow header bar. The title is 'Verify Your New Email' and there is a 'Close' button with an 'x' icon in the top right corner. The main text reads: 'A verification email has been sent to' followed by a blurred email address. Below that, it says 'Use your old email to login until you verify your new email address.' At the bottom of the window is a large blue button labeled 'Ok'.

8. You should see a yellow banner indicating that the email was sent to the new email address here on the My Account page as well.



9. **DO NOT LOG OUT OF DAWSON! STAY LOGGED IN! DO NOT CLOSE YOUR BROWSER WINDOW!**
10. In a new browser tab, while staying logged in to DAWSON on a separate browser tab, navigate to the **new** email address inbox. You will have an email from noreply@dawson.ustaxcourt.gov. If you don't see it in your inbox, check your junk/spam/promotions folders.
11. Open the email and then click on the link for **Verify Email**.



12. After you click **Verify Email** you will be navigated to this page, where you can click **Log In** with your new email address.



13. Log into DAWSON with your new email address. Your password will remain the same as it was previously.
14. If you did not receive the verification email after you changed your email in DAWSON, or if the verification email link has expired, log back in to DAWSON with your old email address and click on the **Resend Verification email** link in the yellow banner at the top of the page to send a new verification email.

ELECTRONICALLY FILE (EFILE) OTHER DOCUMENTS

You may eFile documents other than a Petition in DAWSON.

WHAT DOCUMENTS CAN BE EFILED?

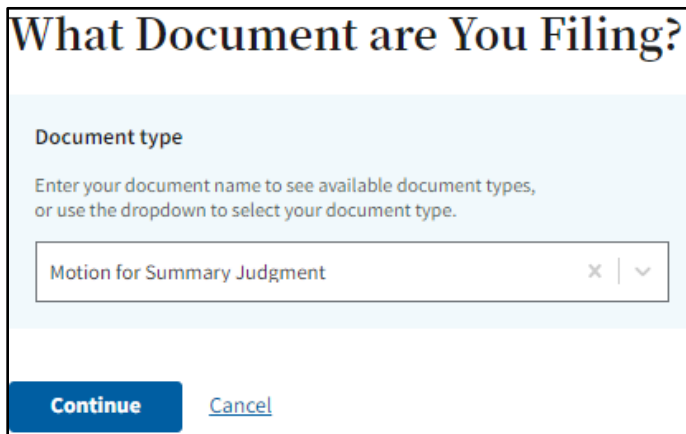
Please refer to the Tax Court's website for a [comprehensive list of documents](#) that can be eFiled. If a document that you wish to file with the Court is not included on that list, it should be filed by mailing a paper copy to the Court. Please include the case caption (e.g., ABC Corporation, Petitioner v. Commissioner of Internal Revenue, Respondent) and Docket Number on all paper filings.

HOW TO EFILE A DOCUMENT

1. As the petitioner in a case, you may eFile a document in a case by clicking on **File a Document** in the case header:



2. From the What Document are You Filing dropdown, select the document you wish to file and click **Continue**.

A screenshot of the 'What Document are You Filing?' dropdown menu. The title is 'What Document are You Filing?'. Below the title, it says 'Document type' and 'Enter your document name to see available document types, or use the dropdown to select your document type.' There is a search input field containing 'Motion for Summary Judgment' with a clear button (x) and a dropdown arrow (v). At the bottom, there are two buttons: 'Continue' and 'Cancel'.

3. You can filter the dropdown options by keyword.
 - a. Keyword(s) can be an exact or partial match. For example, entering "summary" will display "Motion for Summary Judgment" and "Motion for Partial Summary Judgment."
4. Upload a PDF of your document and answer the required questions.
 - a. NOTE: The required questions may change depending on the document type you are filing.
 - b. The logged in petitioner cannot de-select their name as the filing party when eFiling a document.

File Your Document(s)

*All fields required unless otherwise noted

Motion for Summary Judgment

⚠ Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or redacted.

Upload your document
File must be in PDF format (.pdf). Max file size 250MB.

No file chosen

Select extra items to include with your document

[? What can I include with my document?](#)

Attachment(s)

Certificate Of Service

Are there any objections to the granting of this document?

Yes No Unknown

Tell Us About the Parties Filing The Document(s)

Who are you filing the document(s) on behalf of?
Check all that apply.

John Doe, Petitioner

Respondent

[Cancel](#)

5. Click **Review Filing** to generate a summary for review before filing.
6. Click **Back** to return to the previous screen and make changes.
7. Click **Cancel** to cancel the transaction.

REVIEW FILING

1. If you acknowledge that the documents that you are filing are redacted in accordance with [Rule 27](#), check the box. Once you check the box, the **Submit Your Filing** button will become active.
2. Click **Submit Your Filing** to file the document.
3. Click **Back** to return to the previous screen and make changes.
4. Click **Cancel** to cancel the transaction.

Review Your Filing

You can't edit your filing once you submit it. Please make sure your information appears the way you want it to.

⚠ Don't forget to check your PDF(s) to ensure all personal information has been removed or redacted.

Your Document(s)

Motion for Summary Judgment

[MotionforSummaryJudgement.pdf](#)

Objections?

No

Parties Filing The Document(s)

Filing parties

Test Petitioner, Petitioner

A Few Reminders Before You Submit

1. Double check that the PDF files you've selected are correct.
2. Be sure you've removed or redacted all personal information from your documents.
3. Indicate any related documents that you've included with your filing.
4. Confirm everything appears as you want it to—you can't edit your filing after you submit it.

Please read and acknowledge before submitting your filing

All documents I am filing have been redacted in accordance with [Rule 27](#).

Submit Your Filing
Back
Cancel

5. After successfully filing a document, you should be routed to the Docket Record in the case where you can see the document filed on the Docket Record. You can also view and print a receipt of the transaction (from the Success Message):

Docket Number: 23509-24 [File a Document](#)

John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

[Docket Record](#) [Case Information](#)

✔ Document filed and is accessible from the Docket Record. [Clear](#)

[Print receipt.](#)

Docket Record

Filter by All documents [Printable Docket Record](#)

No. ↑↓	Filed Date ↑	Event ↑↓	Filings and Proceedings ↑↓	Pages ↑↓	Filed By ↑↓	Action ↑↓	Served ↑↓	Parties ↑↓
1	12/05/24	P	Petition	3	Petr. John Doe		12/05/24	R
2	12/05/24	RQT	Request for Place of Trial at Denver, Colorado	0				
3	12/05/24	ATP	Attachment to Petition	2	Petr. John Doe		12/05/24	R
4	12/05/24	NOTR	Notice of Receipt of Petition	3			12/05/24	P
5	12/05/24	M034	Motion for Summary Judgment (No Objection)	2	Petr. John Doe		12/05/24	B

TIPS & TRICKS

- All uploaded documents must be in PDF format (.pdf). The maximum file size for each upload is 250MB.
- If your document is larger than 250MB, you should upload the information as separate documents--each must be 250MB or less.
 - If you have multiple documents that you would like to upload, and they are the same document type (e.g., Exhibits), combine them into one PDF document (not to exceed 250 MB), rather than uploading each document separately.
- You can upload/file up to 5 supporting documents (declarations, affidavits, etc.) as part of the same transaction.
- To file several separate documents, complete the File a Document flow as many times as needed.
- If the document you are filing requires a signature:
 - The combination of DAWSON username (email address) and password serves as the signature of the individual filing the document.
 - Acceptable digital signatures in DAWSON
 - Parties may submit a high-resolution or PDF document bearing either imaged or digitized signatures in satisfaction of the requirements of Rule 23(a)(3), Tax Court Rules of Practice and Procedure.
 - PDFs of documents bearing an actual signature are acceptable. (Print and sign before turning into a PDF.)
 - Documents signed using an authentication program (e.g., Adobe or DocuSign) are acceptable. (Digitally sign with a program.)
 - Stylized signatures (e.g., signing with “/s” or using cursive font) are not acceptable.
 - Documents that require a signature in addition to that of the eFiler, e.g. both spouses are petitioners:
 - Documents uploaded to DAWSON should be signed by the additional party, using the guidance above, before being uploaded.
 - If you chose to auto-generate a Petition in DAWSON and your spouse has authorized you to file an electronic petition, then the signature block on the petition auto-generated by DAWSON will serve as your spouse’s signature.
- Lodged Documents
 - A **Lodged** document means that the document is sent to, but not yet officially filed with, the Court.
 - A document is Lodged with the Court as part of a Motion for Leave to File (asking the Court’s permission to file something the Court did not ask for) or a Motion for Leave to File out of Time (asking the Court’s permission to file something late).
 - When filing a **Motion for Leave to File** type of document, the user is prompted to identify and upload the document that should be lodged with the motion.

- In the example below, the Party uploaded a Motion for Leave to File Report, and also uploaded the Report document.

File Your Document(s)

*All fields required unless otherwise noted

Motion for Leave to File Report

⚠ Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or redacted.

Upload document PDF (.pdf)
Make sure file is not encrypted or password protected. Max file size 250MB.

✔ Motion for Leave to File Report.pdf [Change](#)

Select extra items to include with your document

🔗 [What can I include with my document?](#)

Attachment(s)

Certificate Of Service

Are there any objections to the granting of this document?

Yes No Unknown

➕ Add Supporting Document

Report

Upload supporting document PDF (.pdf) (optional)
Make sure file is not encrypted or password protected. Max file size 250MB.

✔ Report.pdf [Change](#)

Select extra items to include with your document

🔗 [What can I include with my document?](#)

Attachment(s)

Certificate Of Service

➕ Add Secondary Supporting Document

Tell Us About the Parties Filing The Document(s)

Who are you filing the document(s) on behalf of?
Check all that apply.

John Doe, Petitioner

Respondent

[Review Filing](#) [Back](#) [Cancel](#)

- The Report document will appear as **(Lodged)** on the docket record after the document is submitted.

6	12/28/22	M115	Motion for Leave to File Report (No Objection)	4	Petr. Test Petitioner 6	12/28/22	B
7	12/28/22	MISCL	Report (Lodged)	5	Petr. Test Petitioner 6	12/28/22	B

- The Judge assigned to your case will either grant or deny the motion for leave.

- If the motion is granted, the Court will officially file the document on the docket record.
- If the motion is denied, the document will remain as Lodged on the docket record and will not be filed.

SPECIAL CIRCUMSTANCES

1. eFiling in Consolidated Cases




- Cases that are consolidated display the consolidated case icons to the left of the docket number on the **My Cases** Page.
 - The lead case in a consolidated group has an icon with an "L"; the member case(s) has a solid blue icon.

My Cases

Welcome, Test petitioner7

Open Cases (1) Closed Cases (0) [Create a Case](#)

*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Docket No.	Case Title	Filed Date	Filing Fee*
 15094-20	Jane Doe	03/05/21	Paid
 19283-19	John Doe	10/28/19	Paid
 37561-21	John Doe and Jane Doe	02/03/22	Paid

Search for a Case

Docket number

Enter docket number (e.g., 123-19)

[Search](#)

- Cases that you are a party to have an active hyperlink on the **My Cases** Page; Cases that you are not a party to do not have a hyperlink.
- Consolidated cases have a yellow consolidated case icon next to the Docket Number on the case header.

 [Docket Number: 15094-20](#) [File a Document](#)

John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

[Docket Record](#) [Case Information](#)

- On the case information tab within a consolidated case, there is a **Consolidated Cases** tile that lists the docket numbers and Petitioner names of all the cases in the group. Each case in the group has a hyperlink for ease of navigating to other cases in the group.

Docket Number: 19283-19 File a Document

John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record **Case Information**

Overview **Parties**

Case Details

Notice/case type Deficiency	Case procedure Regular Tax Case
IRS notice date No notice provided	Filing fee* Paid 10/28/19 N/A
Requested place of trial Los Angeles, California	

*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Trial Information

This case is not scheduled for trial

Consolidated Cases

19283-19	John Doe
15094-20	Jane Doe
37561-21	John Doe and Jane Doe

- e. The documents on the docket record of each case in a consolidated group are visible to all parties of the cases in the group, except for documents that are sealed to the public and parties of the case.
- f. In DAWSON, parties can file some documents simultaneously across all cases in a consolidated group; however, not all documents are able to be filed simultaneously:
 - i. Petitioner’s counsel cannot simultaneously file documents which lead to an Entry of Appearance, including:
 1. Entry of Appearance
 2. Limited Entry of Appearance
 3. Motion to Substitute Parties and Change Caption
 4. Notice of Election to Intervene
 5. Notice of Election to Participate
 6. Notice of Intervention
 7. Substitution of Counsel
 - ii. Respondents counsel may, but is not required to, enter an appearance simultaneously across all cases in a consolidated group.
 - iii. No party can simultaneously file decision documents, including:
 1. Agreed Computation for Entry of Decision
 2. Computation for Entry of Decision
 3. Motion for Entry of Decision
 4. Motion to Modify Decision in Estate Tax Case Pursuant to Rule 262.
 5. Proposed Stipulated Decision

- g. When eFiling in a consolidated group of cases, click on the **File a Document** button in one of the cases that you are a party to.




- i. Select the document that you are filing, upload the document, indicate who is filing the document(s), and then make a selection in the **Which Cases Do You Want to File In?** section.

[This space intentionally blank]

File Your Document(s)


*All fields required unless otherwise noted

Status Report

 Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or redacted.

Upload document PDF (.pdf)

Make sure file is not encrypted or password protected. Max file size 250MB.

 Status_Report.pdf [Change](#)

Select extra items to include with your document

 [What can I include with my document?](#)

- Attachment(s)
- Certificate Of Service

[+ Add Supporting Document](#)

Tell Us About the Parties Filing The Document(s)

Who are you filing the document(s) on behalf of?

Check all that apply.

- Jane Doe, Petitioner
- Respondent

Which Cases Do You Want to File In?

This case is part of a consolidated group.

Select the group or this case to file in.

- All in the consolidated group
 - 11869-20 | John Doe
 - 16077-22 | John Doe & Jane Doe
 - 3243-25 | Jane Doe
- 3243-25 | Jane Doe

[Review Filing](#)

[Back](#)

[Cancel](#)


- ii. To file a document simultaneously in each case in the group, select the **All in the consolidated group** radio button.
- iii. Click the **Review Filing** button.

- iv. The **Review Your Filing** page includes 2 additional tiles that include information about which **Case(s) the Document(s) Will Be Filed In** and the **Service Parties** for each case.
- v. If the information is correct and you have acknowledged that all documents are redacted in accordance with Rule 27, click the **Submit Your Filing** button.

- vi. After submitting your filing, you will be navigated back to the docket record of the case. A green confirmation banner that includes a print receipt is displayed.

- vii. The Print receipt link is active for 2 minutes after the filing. If you click on the print receipt link, a new browser tab opens with a Receipt of Filing document that indicates the cases that the document(s) was

filed in.

 **United States Tax Court**
Washington, DC 20217

John Doe, et al.,
Petitioner
v.
Commissioner of Internal Revenue,
Respondent


Docket No. 19283-19
Docket No. 15094-20
Docket No. 37561-21

Receipt of Filing

Filed by Petrs. John Doe and Jane Doe
Filed 06/15/23 8:30 am ET

Documents Filed	Document Includes
Status Report	

2. Sealed Cases in DAWSON, Generally
 - a. If a case has been sealed by Court Order, the case is sealed in DAWSON.
 - b. The docket record and all documents on the record of a sealed case, other than Opinions, are sealed from public view in DAWSON.
 - c. Parties to a sealed case or their Counsel may access the case through DAWSON and may eFile documents in DAWSON.
3. Sealing a Petition or Case
 - a. Parties wishing to file a Petition under seal must file the Petition on paper along with a Motion to Seal. The Motion should specify whether it seeks to seal the entire case or only the Petition.
 - b. Parties wishing to seal a case that was previously filed may electronically file a Motion to Seal.
4. Filing Documents in a Sealed Case
 - a. With the exception of an initial pleading or entry of appearance, parties may file documents in a sealed case in the same manner as filing documents in a case that is not sealed.
 - b. If a case is already sealed, an initial filing (such as an Entry of Appearance) must be filed in paper. Once a party or counsel has been added to a case, the party or counsel may eFile documents in DAWSON.
5. Sealing Specific Documents
 - a. Individual documents on the docket record can be sealed in two ways.
 - i. A document may be sealed from nonparties.
 - ii. A document may be sealed from the public and from the parties to the case.
 - b. Documents that have been sealed display the red lock icon next to the document title on the Docket Record. Hovering a mouse over the lock displays the level of seal (sealed to the public or sealed to the public and parties to the case).

Docket Record		Case Information								
Docket Record										
Filter by		All documents								Printable Docket Record
No. ↑↓	Filed Date ↑	Event ↑↓	Filings and Proceedings ↑↓	Pages ↑↓	Filed By ↑↓	Action ↑↓	Served ↑↓	Parties ↑↓		
1	12/05/24	P	 Petition	3	Petr. John Doe		12/05/24	R		

- c. Parties wishing to seal a document that has previously been filed (e.g., after discovering missed redactions) may electronically file a Motion to Seal specifying whether it is to be sealed from the public or the public and the parties.
- d. Parties wishing to file a new document under seal must file the document in paper along with a Motion to Seal specifying whether it is to be sealed from the public or the public and the parties.
 - i. Example: Submitting a document for in camera review.

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INTERVENOR TO A CASE

An intervenor to a case is typically the non-requesting spouse in a section 6015 (“Innocent Spouse”) case. If you received a Notice of Filing of Petition and Right to Intervene from the IRS, follow the guidance below on how to gain access to the case.

NOTICE OF INTERVENTION

1. To gain access to the case, you must complete and file the Notice of Intervention. This form can be accessed here:
https://ustaxcourt.gov/resources/forms/Notice_of_Intervention_Form_13.pdf
2. This form cannot be filed electronically. Mail the completed form to:

United States Tax Court
400 Second St. NW
Washington, DC 20217
3. Once the form is processed by the Court, you will be added to the case as an intervenor and will receive a letter in the mail (paper service) indicating that you have been added to the case.
4. If you would like electronic access (eAccess) to the case, email dawson.support@ustaxcourt.gov. Be sure to indicate that you would like electronic access to the case and include the docket number of the case in the email.

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ELECTRONIC SERVICE (ESERVICE)

Electronic service is optional for self-represented petitioners. Rule 21(b)(1)(D) of the Tax Court Rules of Practice and Procedure authorizes service by electronic means if the person served consented in writing. Signing up for and using DAWSON constitutes consent to electronic service.

USING ESERVICE IN DAWSON

An eFiler may use DAWSON to electronically serve those parties or persons in the case who have consented to electronic service. A party's service preference (paper or electronic) is listed under their contact information on the Case Information tab within a case.

Each time a party eFiles a document, DAWSON generates a service notification email to all parties and persons in the case who have consented to electronic service. The service notification email in conjunction with the entry on the Court's electronic Docket Record constitutes service on all parties who have consented to electronic service. A certificate of service is not required with an eFiled document. Similarly, each time the Court issues a document in a case, a service notification email is generated to all parties who have consented to electronic service.

When you receive the Court's service notification email, you should log on to DAWSON to view/download the document(s). You may also save or print the document(s) at that time. Petitioners who have consented to electronic service are required to regularly log on to DAWSON to view any new activity in their case(s).

PAPER SERVICE

The filing party must make paper service on parties to the case or their representatives who have not consented to or are exempt from electronic service. The filing party must also make paper service when filing a document with the Court in paper form.

DOCUMENTS NOT ELIGIBLE FOR ESERVICE

Parties cannot use DAWSON to make service of documents, such as discovery requests, that are not filed with the Court. The Court cannot serve documents that are not filed, such as expert reports.

BOUNCED ESERVICE

If the Court's service notification email to a pro se petitioner is returned (bounces back) to the Court's system as undeliverable, the Court will revoke the petitioner's electronic service and notify the eFiler, who must then serve the pro se petitioner in paper form and eFile a certificate of service in the case. The Court will also notify the pro se petitioner on whom eService failed and provide instructions for restoring eService. Electronic service is optional for self-represented petitioners, and they are not required to take further action unless they wish to eFile documents and have electronic access to their case record going forward.

The Court does not monitor bounced-back emails from practitioners or provide paper service to practitioners unless they have been granted an exemption from mandatory eFiling. To reduce the possibility of notifications being misclassified as spam or returned as undeliverable, pro se petitioners using eFiling should add the Court's domain "ustaxcourt.gov" to their email program's list of safe senders and update their email address in the event it changes.

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FIND A CASE

To search for a case in DAWSON that is not yours, go to the DAWSON homepage, <https://dawson.ustaxcourt.gov/>. There, you can search for a case by Petitioner Name or Docket Number on the Case tab.

The screenshot shows the DAWSON search interface. At the top, there is a header with the U.S. Tax Court logo and the text "Welcome to DAWSON". On the right side of the header, there are links for "Log In" and "Create Account". Below the header is a dark blue bar with the word "Search" in white. Underneath, there are four tabs: "Case", "Order", "Opinion", and "Practitioner". The "Case" tab is selected and underlined. Below the tabs, there is a note: "Anyone can search for a case in our system for cases filed on or after May 1, 1986." followed by two bullet points: "If you aren't affiliated with a case, you will only see limited information about that case." and "Sealed cases and affiliated documents will not display in search results." The main search area is divided into two columns. The left column is titled "Search by Name" and contains a text input field for "Petitioner name (required)", a note about advanced syntax search, a "Country" section with radio buttons for "All", "United States", and "International", "Date filed start date" and "Date filed end date" fields with calendar icons, a "Case procedure" section with radio buttons for "All", "Regular", and "Small", and a "Case type (i.e., docket suffix)" dropdown menu. The right column is titled "Search by Docket Number" and contains a text input field for "Docket number (required)", an example of docket number format "123-19", and a "Search" button with a "Clear Search" link. Both columns have "Search" and "Clear Search" buttons at the bottom.

SEARCH BY DOCKET NUMBER

1. To search for a case by Docket Number, you must include the dash in the Docket Number (e.g., 123-18).
2. You may, but do not have to, include the letter suffix (S, L, SL, R, X, D, or P) of the Docket Number to find a case.
3. When you enter a Docket Number that matches a case in the system, that case will display. If you enter a Docket Number that has no matching case, you will get a "No Matches Found" message.

SEARCH BY NAME

1. To search for a case by petitioner name, you must enter the petitioner's full or last name. Partial name searches (e.g., entering "Ron" for Ronald) are not currently supported.
2. You can improve your search results by filtering the **Country, State, Date filed start date, Date filed end date, Case procedure, or Case type (i.e. docket suffix)** to further refine your search. If the United States is selected, U.S. Territories and military bases are included. These fields are not required but can be used in any combination to refine results.

VIEW A CASE DOCKET RECORD

Any case docket record that is not sealed can be viewed in DAWSON.

1. After using the Case Search (described in the previous section), click on the case docket number link from the results list to open the case docket record.

Search

Case
Order
Opinion
Practitioner

Anyone can search for a case in our system for cases filed on or after May 1, 1986.

- If you aren't affiliated with a case, you will only see limited information about that case.
- Sealed cases and affiliated documents will not display in search results.

Search by Name

Petitioner name (required)
Advanced syntax search (*, "", -, etc.) is not supported at this time.

Country

All
 United States
 International

Date filed start date **Date filed end date**

MM/DD/YYYY MM/DD/YYYY

Case procedure

All
 Regular
 Small

Case type (i.e., docket suffix)

- Select one or more -


Search by Docket Number

Docket number (required)
Example of docket number format: 123-19

Results 29 match(es) shown

	Petitioner(s)	Docket No.	Filed Date	Case Title	State
1	John Doe	17809-17	08/21/17	John Doe	Texas
2	Jane Doe	7778-08	04/01/08	Jane Doe	Massachusetts
3	Joseph Doe	9400-08	04/21/08	Joseph Doe	New York

2. The case docket record will display. Note that only some of the documents on the docket record are available for viewing by the public. Documents available for viewing have a hyperlink. See list of documents in the section [What Documents are Viewable Electronically by the General Public?](#) of this guide.



Welcome to DAWSON [Log In](#) [Create Account](#)

Docket Number: 1234-24
John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record

Docket Record [Printable Docket Record](#)

Filter by

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	09/23/24	P	Petition	3	Petr. John Doe		09/24/24	R
2	09/23/24	RQT	Request for Place of Trial at Cleveland, Ohio	0				
3	09/24/24	NOTR	Notice of Receipt of Petition	3			09/24/24	P
4	09/24/24	OF	Order for Filing Fee on 10-24-2024	1			09/24/24	B
5	10/11/24	FEE	Filing Fee Paid	0				
6	11/04/24	A	Answer (Attachment(s))	19	Resp.		11/04/24	B
7	11/04/24	EA	Entry of Appearance for Respondent	2	Resp.		11/04/24	B

- When viewing the docket record of a case, you can sort each column, filter for specific document types, and/or print the docket record.
- To view a document that is available for viewing (indicated by the hyperlink), click on the link. The document will display.
- To return to the docket record of the case, click on the back button in your browser.

[This space intentionally blank]

FIND AN ORDER

An order is a written direction or command issued by a Judge. Each day's orders are posted on the Court's website, www.ustaxcourt.gov. Click on the **Orders and Opinions** menu and select **Today's Orders**. You can also navigate directly to the page by going here: <https://dawson.ustaxcourt.gov/todays-orders>.

To search for an order, you can search by a keyword or phrase. In addition, you may also narrow your search results by adding in a specific Docket Number, Case Title/Petitioner's name, the Judge who issued the order, or by including a specific date or date range.

HOW TO SEARCH FOR AN ORDER

1. Go to <https://dawson.ustaxcourt.gov/>.
2. Click the **Order tab**.

Welcome to DAWSON [Log In](#) [Create Account](#)

Search

[Case](#) [Order](#) [Opinion](#) [Practitioner](#)

Anyone can search for an order in our system for cases filed on or after May 1, 1986.

- If you aren't affiliated with a case, you will only see limited information about that case.
- Sealed cases and affiliated documents will not display in search results.

Search by keyword and phrase

Docket number or Case title / Petitioner's name

Judge Date range

[Search](#) [Clear Search](#)

How to Use Search

- * Include only **exact matches**
- + AND (includes **all** words/phrases)
- | OR (includes **one or more** words/phrases)

No other commands are supported at this time

[Learn more about searching in DAWSON](#)

3. Search orders with a keyword or phrase.
 - a. When search is initiated from the keyword or phrase area, DAWSON will include in the search:
 - i. The case caption.
 - ii. The content of the order
 - iii. The order title.
 - b. For exact matches, be sure to include quotation marks around your search term.
 - i. For example: Search **"innocent spouse"** for results containing that exact phrase.
 - c. Do not enter quotation marks for searches that you do not want exact matches for.
 - i. For example: If you enter **Smith** for your search, results will include terms that include **Smith**, as well as **Smithson**.
4. Use Connectors (| , +) with keywords/phrases.

- a. You can use connectors in combination with the exact keyword or phrase search.
 - i. **OR (|)**
 1. Use the | (pipe character) to find documents containing one or more of the keywords or phrases.
 2. The pipe character (|) is usually located above the backslash (\) on your keyboard.
 3. For example: Search **Lien | Levy**.
 - ii. **AND (+)**
 1. Use the + (plus character) to find documents containing two or more keywords or phrases.
 2. For example: Search **Motion for Summary Judgment + "Denied"**.
5. To search orders by Docket Number:
 - a. Enter a specific Docket Number to narrow searches to within a single Docket Number.
6. To search orders by Case title or Petitioner name:
 - a. Enter a specific Case title or Petitioner name in the appropriate box.
7. To search orders by Judge:
 - a. Choose a specific Judge's Name from the drop-down menu.
 - b. Note: the default is all Judges.
8. To search orders by date:
 - a. The default is all dates, but you may also choose a custom range of dates.
 - b. When custom dates are selected, you must enter a start date, but you may choose to leave off the end date.
9. Total Results
 - a. After you click **Search or hit the enter key on your keyboard**, you will see how many search results are shown. In the example below, a Case Title search for Jones returned the first 100 matches. If the order that you are looking for is not in the first 100 matches, try to refine your search by adding additional search criteria (date ranges, a specific Judge, etc.).

- b. DAWSON will only load the first 25 results on the page. If you would like to view more results than what initially is displayed, scroll to the bottom of the page and click **Load more**.

TIPS & TRICKS

- Search is NOT case sensitive.
- If there are no matches, you will receive a message that states **“No Matches Found. Check your search terms and try again.”**
- Additional help documentation is available on the DAWSON Order search page if needed.

[This space intentionally blank]

FIND AN OPINION

An opinion is the written determination of a Judge on the issues tried and submitted to the Court for decision. Each day's opinions are posted on the Court's website, www.ustaxcourt.gov. Click on the **Orders and Opinions** menu and select **Today's Opinions**. You can also navigate directly to the page by going here: <https://dawson.ustaxcourt.gov/todays-opinions>.

If you need to search for an opinion, you can search by a keyword or phrase. In addition, you may narrow your search results by adding in a specific Docket Number, Case Title/Petitioner's name, the Judge who issued the opinion, or by including a specific date or date range. You may also filter by opinion type.

HOW TO SEARCH FOR AN OPINION

1. Go to <https://dawson.ustaxcourt.gov/>
2. Click the **Opinion tab**:

The screenshot shows the DAWSON search interface. At the top, there is a header with the U.S. Tax Court logo and the text "Welcome to DAWSON". On the right side of the header, there are links for "Log In" and "Create Account". Below the header is a dark blue navigation bar with the word "Search" in white. Underneath the navigation bar, there are four tabs: "Case", "Order", "Opinion" (which is underlined and highlighted), and "Practitioner". Below the tabs, there is a paragraph of text explaining the search system: "Anyone can search for an opinion in our system for cases filed on or after May 1, 1986. Any online sourced citations in opinions filed after July 1, 2016 can be viewed directly from the associated docket record." Below this text is a bullet point: "• If you aren't affiliated with a case, you will only see limited information about that case." The main search area is divided into several sections. On the left, there is a "Search by keyword and phrase" section with a text input field. To the right of this is a "Docket number" section with a text input field, followed by the word "or", and then a "Case title / Petitioner's name" section with a text input field. Below these input fields are two dropdown menus: "Judge" with "All judges" selected, and "Date range" with "All dates" selected. At the bottom of the search area, there is an "Include types:" section with four checkboxes: "T.C." (checked), "Memorandum" (checked), "Summary" (checked), and "Bench Opinion (Order of Service of Transcript)" (checked). On the right side of the search area, there is a "How to Use Search" box. It contains the following text: """ Include only **exact matches**", "+ AND (includes **all** words/phrases)", "| OR (includes **one or more** words/phrases)", and "No other commands are supported at this time". At the bottom of the box is a link: "Learn more about searching in DAWSON". At the bottom of the search area, there is a blue "Search" button and a "Clear Search" link.

3. Search opinions with a keyword or phrase.
 - a. When search is initiated from the keyword or phrase area, DAWSON will include in the search:
 - i. The case caption.
 - ii. The content of the opinion
 - iii. The opinion title.
 - b. For exact matches, be sure to include quotation marks around your search term.
 - i. For example: Search **"Premium Tax Credit"** for results containing that exact phrase.
 - c. Do not enter quotation marks for searches that you do not want exact matches for.

- i. For example: If you enter **Smith** for your search, results will include terms that include **Smith**, as well as **Smithson**.
- 4. Use Connectors (| , +) with keywords/phrases.
 - a. You can use connectors in combination with the exact keyword or phrase search.
 - i. **OR (|)**
 1. Use the | (pipe character) to find documents containing one or more of the keywords or phrases.
 2. The pipe character (|) is usually located above the backslash (\) on your keyboard.
 3. For example: Search **"fraud" | "sanctions"**.
 - ii. **AND (+)**
 1. Use the + (plus character) to find documents containing two or more keywords or phrases.
 2. For example: Search **"in-kind + "distribution" + "IRA"**
- 5. To search opinions by Docket Number:
 - a. Enter a specific Docket Number to narrow searches to within a single Docket Number.
- 6. To search opinions by Case title or Petitioner name:
 - a. Enter a specific Case title or Petitioner name to search for.
- 7. To search opinions by Judge:
 - a. Enter a specific Judge's name.
 - i. Note: the default is all Judges.
- 8. To search opinions by date:
 - a. The default is all dates, but you may also choose a custom range of dates.
 - b. When custom dates are selected, you must enter a start date, but you may choose to leave off the end date.
- 9. To search by Opinion Type:
 - a. All opinion type checkboxes are selected by default.
 - b. Uncheck the opinion types so that only the opinion types that you want to search for are left checked.
- 10. Total Results
 - a. After you click **Search or hit the enter key on your keyboard**, you will see how many search results are shown. In the example below, a keyword search for Smith returned the first 100 matches. If the opinion that you are looking for is not in the first 100 matches, try to refine your search by adding additional search criteria (date ranges, a specific Judge, etc.).

Welcome to DAWSON [Log In](#) [Create Account](#)

Search

[Case](#) [Order](#) [Opinion](#) [Practitioner](#)

Anyone can search for an opinion in our system for cases filed on or after May 1, 1986. Any online sourced citations in opinions filed after July 1, 2016 can be viewed directly from the associated docket record.

- If you aren't affiliated with a case, you will only see limited information about that case.

Search by keyword and phrase

Docket number or Case title / Petitioner's name

Judge Date range

Include types: T.C. Memorandum Summary Bench Opinion (Order of Service of Transcript)

How to Use Search

- Include only **exact matches**
- + AND (includes **all** words/phrases)
- | OR (includes **one or more** words/phrases)

No other commands are supported at this time

[Learn more about searching in DAWSON](#)

[Search](#)
[Clear Search](#)

⚠ Displaying the first 100 matches of your search.

Refine your search by adding search criteria.

Results 100 match(es) shown

Filed Date	Opinion Type	Case Title	Judge	Pages	Docket No.
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- b. DAWSON will only load the first 25 results on the page. If you would like to view more results than what initially displayed, scroll to the bottom of the page and click **Load more**.

TIPS & TRICKS

- Search is NOT case sensitive.
- If there are no matches, you will receive a message that states **"No Matches Found. Check your search terms and try again."**
- Additional help documentation is available on the DAWSON Opinion search page if needed.

FIND A PRACTITIONER

Any public non-logged in user can search for Practitioners that have a U.S. Tax Court Bar number.

HOW TO SEARCH FOR A PRACTITIONER

1. Go to <https://dawson.ustaxcourt.gov/>.
2. Click on the Practitioner tab.
3. Search by Practitioner Name or by Practitioner Bar number.

The screenshot shows the 'Search' page for Practitioners. At the top, there are tabs for 'Case', 'Order', 'Opinion', and 'Practitioner', with 'Practitioner' being the active tab. Below the tabs, there is a notice: 'The information in the search results below is maintained by the Admissions Clerk of the U.S. Tax Court. Practitioners may:' followed by two bullet points: 'Update their contact information by logging into DAWSON and updating their practitioner accounts.' and 'Change their practitioner type, practice type, or admission status by contacting the Admissions Clerk at admissions@ustaxcourt.gov.' Below this notice are two search panels. The left panel is titled 'Search by Name' and contains a text input field for 'Practitioner name (required)', radio buttons for 'Practitioner type (optional)' (All, Attorney, Non-Attorney), checkboxes for 'Practice type (optional)' (IRS, DOJ, Private), and dropdown menus for 'Admission Status (optional)' and 'Original Bar State (optional)'. The right panel is titled 'Search by Bar Number' and contains a text input field for 'Bar number (required)'. Both panels have 'Search' and 'Clear Search' buttons.

4. Practitioner Name
 1. Input a Name in the Practitioner Name field.
 2. Click the **Search** button.
 3. Results will display in a table. A total number of results will display, along with a paginator if there are more than 100 results.

Search

Case
Order
Opinion
Practitioner

The information in the search results below is maintained by the Admissions Clerk of the U.S. Tax Court. Practitioners may:

- Update their contact information by logging into DAWSON and updating their practitioner accounts.
- Change their practitioner type, practice type, or admission status by contacting the Admissions Clerk at admissions@ustaxcourt.gov.

Search by Name

Practitioner name (required)

Practitioner type (optional)

All
 Attorney
 Non-Attorney

Practice type (optional)

IRS
 DOJ
 Private

Admission Status (optional) **Original Bar State** (optional)

[Clear Search](#)

Search by Bar Number

Bar number (required)

[Clear Search](#)

Search Results

1
[Next >](#)
Count: 1,111

Bar No.	Name	Original Bar State	Admission Status	Admission Date	Practitioner Type	Practice Type
SA0377	A. A. Smith	N/A	Inactive	11/05/1925	Attorney	Private

5. Bar Number

1. Input a complete Bar number in the field (partial Bar numbers will not return any results).
2. Click the **Search** button.
3. If there is a practitioner with the Bar number that you searched for, the practitioner will display in the results.

Search

[Case](#)
[Order](#)
[Opinion](#)
[Practitioner](#)

The information in the search results below is maintained by the Admissions Clerk of the U.S. Tax Court. Practitioners may:

- Update their contact information by logging into DAWSON and updating their practitioner accounts.
- Change their practitioner type, practice type, or admission status by contacting the Admissions Clerk at admissions@ustaxcourt.gov.

Search by Name

Practitioner name (required)

Practitioner type (optional)

All
 Attorney
 Non-Attorney

Practice type (optional)

IRS
 DOJ
 Private

Admission Status (optional) **Original Bar State** (optional)

Search
[Clear Search](#)

Search by Bar Number

Bar number (required)

Search
[Clear Search](#)

Search Results

Count: 1

Bar No.	Name	Original Bar State	Admission Status	Admission Date	Practitioner Type	Practice Type
SA0377	A. A. Smith		Inactive	11/05/1925	Attorney	Private

SCHEDULED TRIAL SESSIONS

Scheduled trial sessions are posted on the Court’s website at www.ustaxcourt.gov. Click on the **About the Court** menu and select **Trial Sessions**. You can also navigate directly to the page by going here: <https://dawson.ustaxcourt.gov/trial-sessions>.

Information about public access to remote proceedings and information about Zoomgov proceedings are available as links on the Scheduled Trial Sessions Page.

Scheduled Trial Sessions that display in the table can be filtered by Proceeding type, Session type, Location, and assigned Judge.



Scheduled Trial Sessions

Information on this page is current as of 11/22/24 08:24 AM Eastern.

Proceeding type

All In Person Remote

Session type (optional)

- Select one or more -

Location (optional)

- Select one or more -

Judge (optional)

- Select one or more -

[Reset Filters](#)

1 2 Next >

Count: 164

Start Date	Location	Proceeding Type	Session Type	Judge
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Remote Proceedings

[Public Access to Remote Proceedings](#)

[Zoomgov Proceedings Resources](#)

ADDITIONAL RESOURCES

- Terms of Use: <https://www.ustaxcourt.gov/tou.html>
- Notice Regarding Privacy and Public Access to Case Files: https://www.ustaxcourt.gov/notice_regarding_privacy.html
- Frequently Asked Questions: https://ustaxcourt.gov/dawson_faqs.html
- Guidance for Petitioners: <https://ustaxcourt.gov/petitioners.html>
- Low Income Taxpayer Clinics (LITCs): <https://ustaxcourt.gov/clinics.html>
- Tax Court Rules of Practice and Procedure: <https://www.ustaxcourt.gov/rules.html>
- Case Related Forms: https://ustaxcourt.gov/case_related_forms.html
- COVID-19 Resources: <https://www.ustaxcourt.gov/covid.html>

ADDITIONAL SUPPORT

Still have a question or problem?

- Email dawson.support@ustaxcourt.gov.
- No documents can be filed with the Court at this email address.

SYSTEM STATUS

For information regarding system status, including outages, please visit:

<https://status.ustaxcourt.gov/>.