Self-Represented (Pro Se) Petitioner Guide

United States Tax Court

DAWSON
Case Management System

United States Tax Court
Washington, DC

February 22, 2021

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Introduction

What is DAWSON?

The U.S. Tax Court's new 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.

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, and Opinions on your mobile device.

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/.

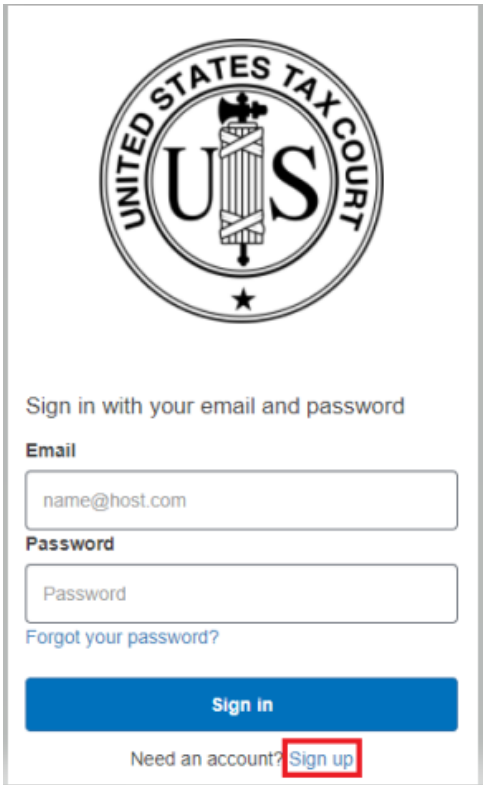
How To Get a DAWSON Account

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

- If you were registered for electronic access before DAWSON, you should have received an email with instructions and temporary credentials. If you did not, or you need them reset, please contact dawson.support@ustaxcourt.gov.
- 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.
- 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 Log In** at the top right.
3. **Click Sign Up** at the bottom of the login screen.



4. **Enter email address, name, and password**.
    - Your email and password are case sensitive. Your email address will become your username.
    - These will be your DAWSON credentials (username and password) moving forward.

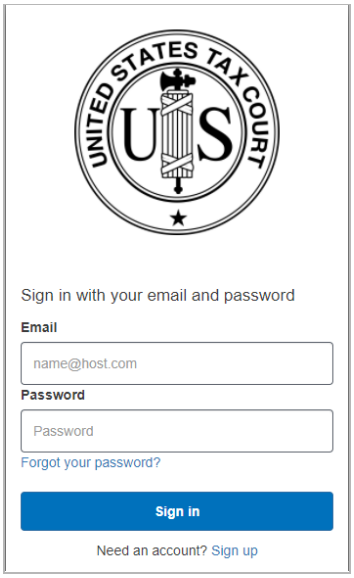
- The password rules are:
    - Password must contain a lowercase letter
    - Password must contain an uppercase letter
    - Password must contain a special character
    - Password must contain a number
    - Password must contain at least 8 characters

5. **Click Sign up**. You will receive an email with a link to verify your email address. Follow the instructions in the email to verify your email address.

Signing in to DAWSON

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

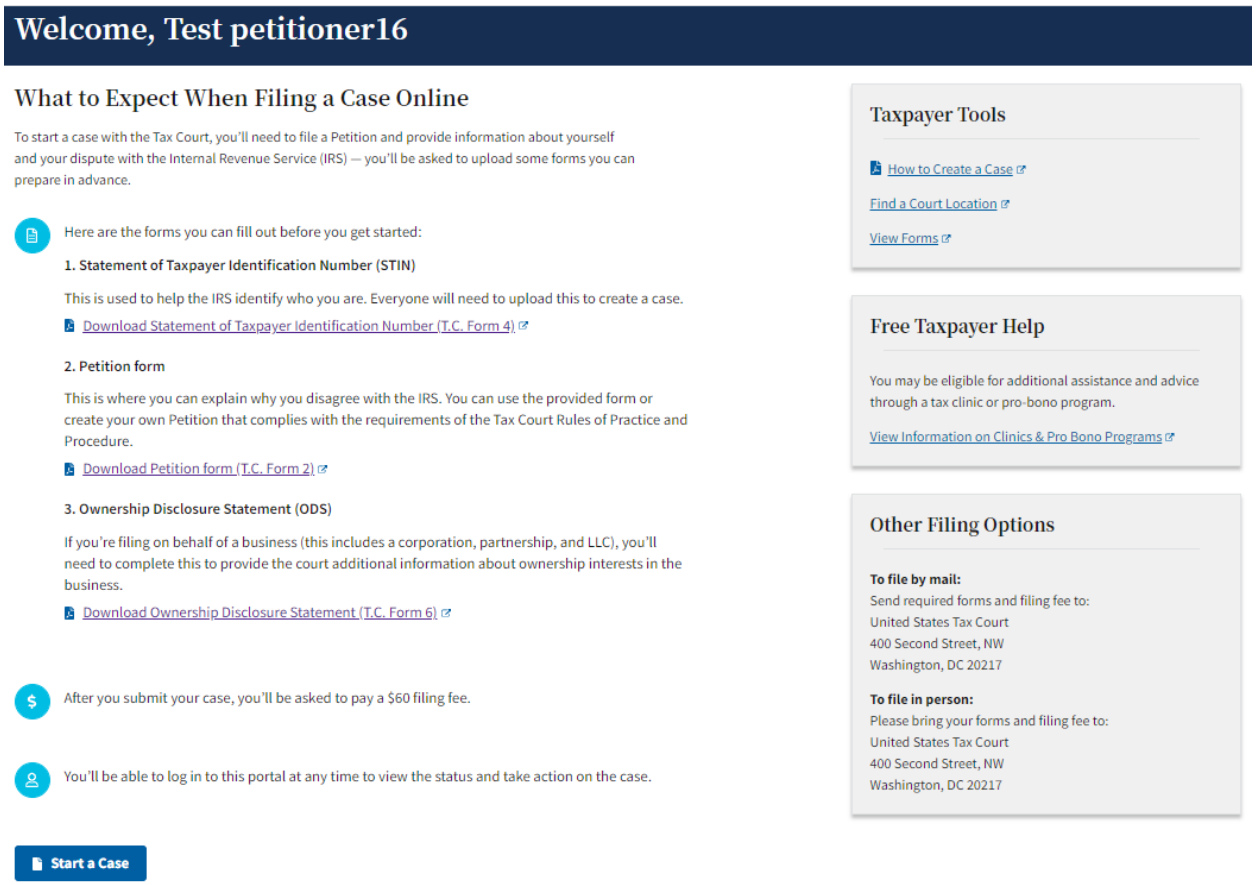
You will then be routed to the login screen where you will **enter your email address and password**. Remember that your email and password are both case sensitive.



Dashboard

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

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



Helpful Links

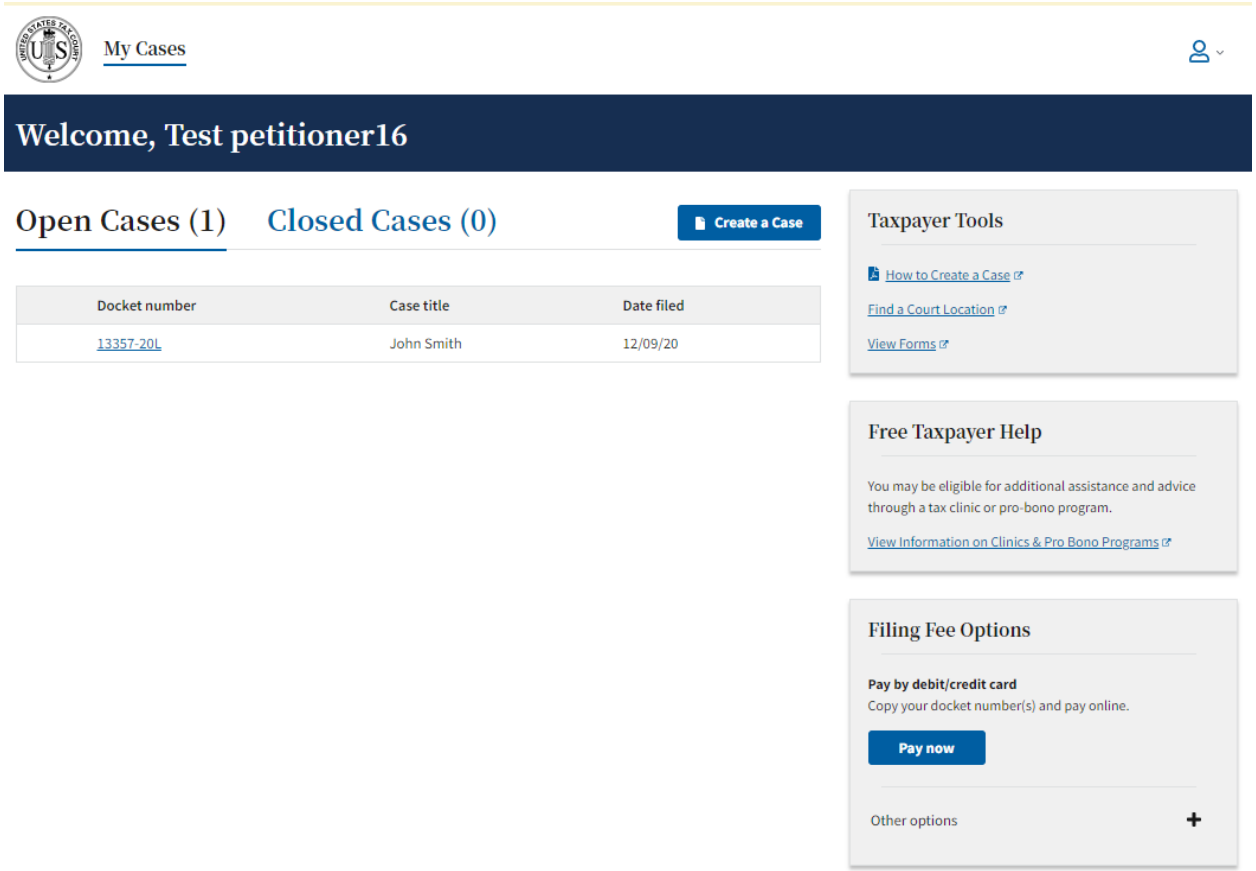
[How to Create a Case]

[Find a Court Location]

[U.S. Tax Court Forms]

[Free Taxpayer Assistance]

Once you have filed a Petition, you can view all of your cases (open and closed) on your dashboard:



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.
- The default display is 20 cases. To view more, **click** the **Load More** button.
- It is typical for a self-represented (pro se) petitioner to have just one case.

Logging Out of DAWSON

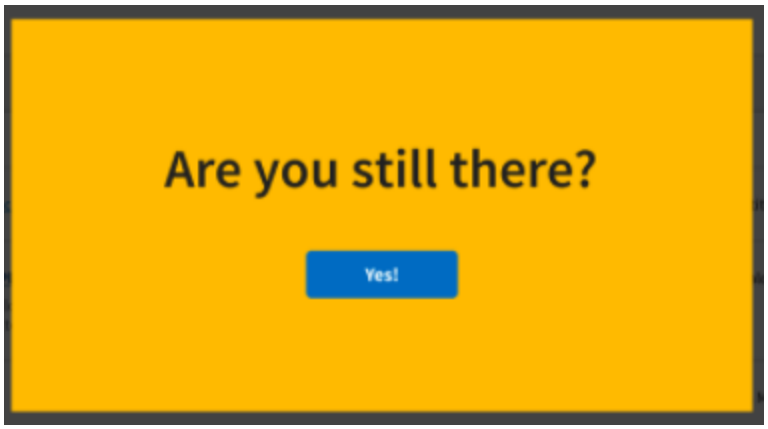
When you are done with your session in DAWSON, you should log out.

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.

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



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 Reset my password.**
4. **Retrieve reset code** from your email.
5. **Enter reset code.**
6. **Create your new password.**

Electronically File (eFile) a Petition

Petitioners with an active DAWSON account are able to file Petitions online.

Before You eFile

- If you have not yet set up a DAWSON account, **Create a New Account** before beginning this process.
- A **Petition** form and other **case related forms** can be found on the Tax Court website. You will not need a Request for Place of Trial form (Form 5) if you eFile a Petition; you only need that form if you mail a paper Petition to the Tax Court. **NOTE: Do NOT file a Petition both electronically and by mail.**
- Before beginning the eFiling process, **prepare the Petition** (Form 2) and **save it as a PDF file** with a copy of the Notice you received from the Internal Revenue Service (IRS).
    - Do not put your Social Security number or taxpayer ID number on the Petition. If the number is on the Notice you received from the IRS, **redact it** (block it out so no one can read it).
    - Redact your Social Security number or taxpayer ID number on a COPY of the IRS Notice or in a manner that does not permanently alter the original IRS Notice.
    - Do NOT attach any other documents (such as tax returns, copies of receipts, or other types of evidence) to your Petition.
- All documents must be in PDF format (.pdf). The maximum file size for each document is 250MB.
- Before beginning the eFiling process, **prepare the Statement of Taxpayer Identification Number** (Form 4), and **save it as a PDF file**. This is the ONLY document that should have your Social Security number or taxpayer ID number on it when you submit something to the Court.
- The **Create a Case** process (see below) must be completed in one sitting; you will not be able to save your work and come back to it.

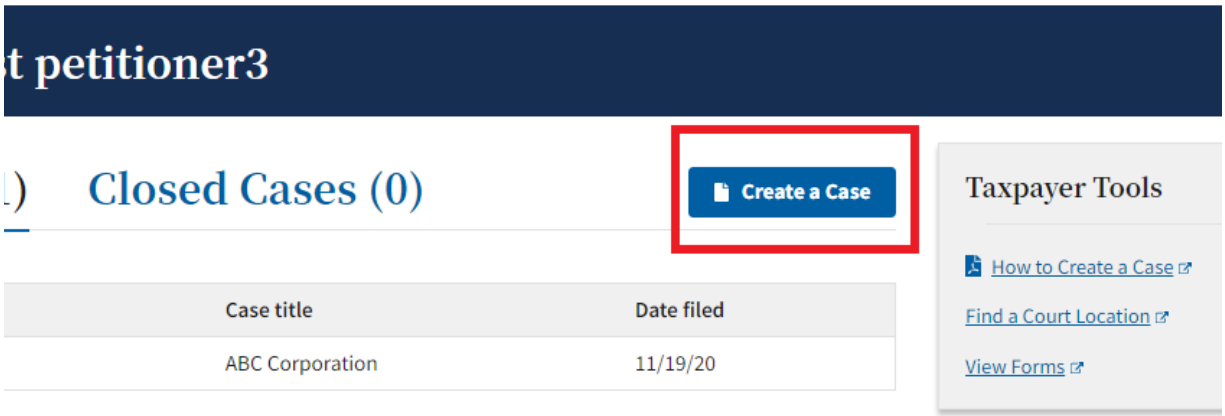
IMPORTANT

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 are considered untimely and your case may be dismissed for lack of jurisdiction.

How to File a Petition Online (Create a Case)

- **Log in** to your DAWSON account.
- **Select** the **Create a Case** button on your dashboard.

Follow the prompts. There will be 5 steps to complete the Create a Case process. All fields are required unless noted as optional.



Step 1: Upload the Statement of Taxpayer Identification Number

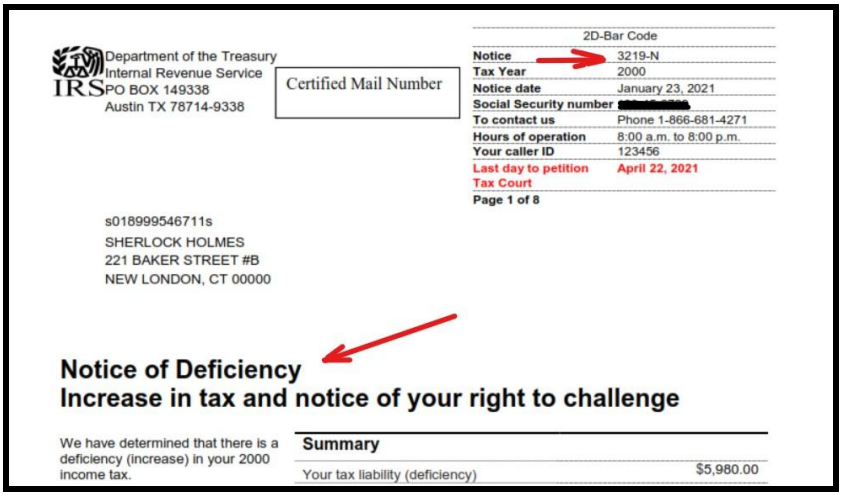
- **Upload** the **Statement of Taxpayer Identification Number (Form 4)** PDF that you made before you began the eFiling process by **clicking Choose File** and **selecting** the appropriate PDF from your device.
    - This is the only document that should have your Social Security number or taxpayer ID number on it.
- **Click** the **Continue to Step 2 of 5** button.

Step 2: Enter Petition Information: YOUR PETITION

- **Upload** your **Petition** PDF that you saved before you began the eFiling process by **clicking Choose File** and **selecting** the appropriate PDF from your device.
    - The **Petition** PDF should include the Petition itself (whether on Form 2 or not) and a copy of the IRS Notice you received (if you have one).
    - The combination of user name and password serves as the signature of the individual filing the Petition. If the Petition requires a signature in addition to that of the eFiler, such as in a case where both spouses are petitioners, the Petition document should be signed by the additional party before being uploaded.
        - For more information about signatures, including what constitutes an acceptable digital signature, refer to the FAQs.

- Make sure Social Security numbers or taxpayer ID numbers do NOT appear on your Petition or the IRS Notice that you upload. You also should NOT include names of minor children or financial account numbers.
- Do not attach any other documents such as tax returns, copies of receipts, or other types of evidence to your Petition.

- **Select** (**Yes** or **No**) whether you received a Notice from the IRS.
  - If **Yes**, **select** the type of IRS Notice from the **Type of notice/case** dropdown list. 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
IRS 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 Tax Court	April 22, 2021

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

  - If **No**, you did not receive a Notice from the IRS, **select** the type of disagreement with the IRS from the **Which topic most closely matches your complaint with the IRS?** dropdown list.
- **Click** the **Continue to Step 3 of 5** button.

Step 3: Enter Petitioner Information: Who Are You Filing This Petition For?

- **Select** the type of petitioner who is filing this Petition using the **I am filing this petition on behalf of …** options. More questions and options for answers will follow based on the choices selected. For example, the choices and instructions will be different if you are filing for yourself, yourself and your spouse, a business, or an estate.

Create a Case

3. Who Are You Filing This Petition For?

*All fields required unless otherwise noted

I am filing this petition on behalf of …

- Myself
- Myself and my spouse
- A business
- Other

Is your spouse deceased?

Yes No

Tell Us About Yourself

Name

- **Enter** the petitioner contact information in the **Tell Us About** section, as applicable.
    - If you are filing for yourself, enter your contact information.
    - If you are filing for yourself and your spouse, you MUST have your spouse's consent and signature on the petition form. Otherwise, file only for yourself. For more information about signatures and what constitutes an acceptable digital signature, refer to the FAQs.
    - For businesses, **upload** the **Ownership Disclosure Statement** PDF by **clicking Choose File** and **selecting** the appropriate PDF from your device.
- **Click** the **Continue to Step 4 of 5** button.

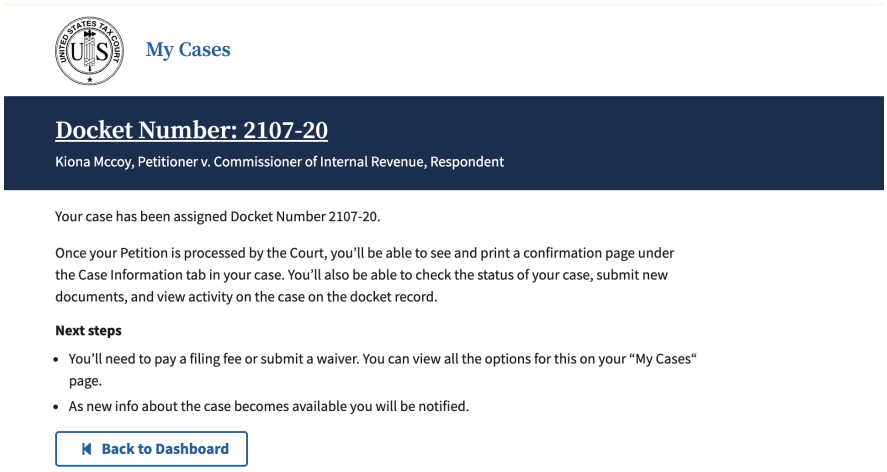
Step 4: Enter Case Procedure and Trial Information: WHAT CASE PROCEDURE SHOULD YOU USE FOR TRIAL?

- **Select** the requested **Case Procedure** for this case: Regular Case or Small Case. How do I decide whether to elect regular or small tax case procedures?
- **Select** the **Preferred Trial Location** from the provided trial cities.
    - The system will limit your options by the type of Case Procedure (i.e., Regular Case or Small Case) chosen.
    - A Request for Place of Trial (Form 5) is not required for eFiled Petitions, where that selection is made electronically.
    - **Click** the **Continue to Step 5 of 5** button.

Step 5: Review Your Petition and Submit

- **Review** for completeness and accuracy.
    - **Review** the **About this Case** section for general Petition information.
    - **Review** the **Petitioner Contact Information** section to confirm petitioner information.
    - **Verify** that the Service Information section displays your correct email address. This is the email address the Court will use to notify you of updates to your case, including notification of deadlines that require you to take action.
    - **Click** the PDF links under **Attachments** to preview the documents you uploaded. If you need to change something (or you realize you forgot to redact your Social Security number), use the back buttons.
- **Click** the **Submit to U.S. Tax Court** button.
    - You will not be able to go back and make changes to this submission once you submit the Petition and related documents.

- Once submitted, the next screen will provide your assigned Docket Number and some information about what to expect next:



Tips & Tricks

- Be sure to have all required documents prepared and saved as PDFs before you begin to file online. You will need the written Petition, Statement of Taxpayer Identification Number, and, for businesses, the Ownership Disclosure Statement.
- A copy of the IRS Notice, if any, should be included with your Petition file PDF.
- You will not need a Request for Place of Trial form if you are eFiling your Petition.
- If you have eFiled your Petition, you do not need to mail a copy of your Petition to the Court.
- Other than the IRS Notice, do not submit additional documents with your Petition.
- You will be able to file additional documents (such as an Application for Waiver of Filing Fee, etc.) AFTER the Petition has been processed.

Other Petition Filing Options

<u>To file by mail</u>
Send required forms and filing fee to:
United States Tax Court
400 Second Street, NW
Washington, DC 20217

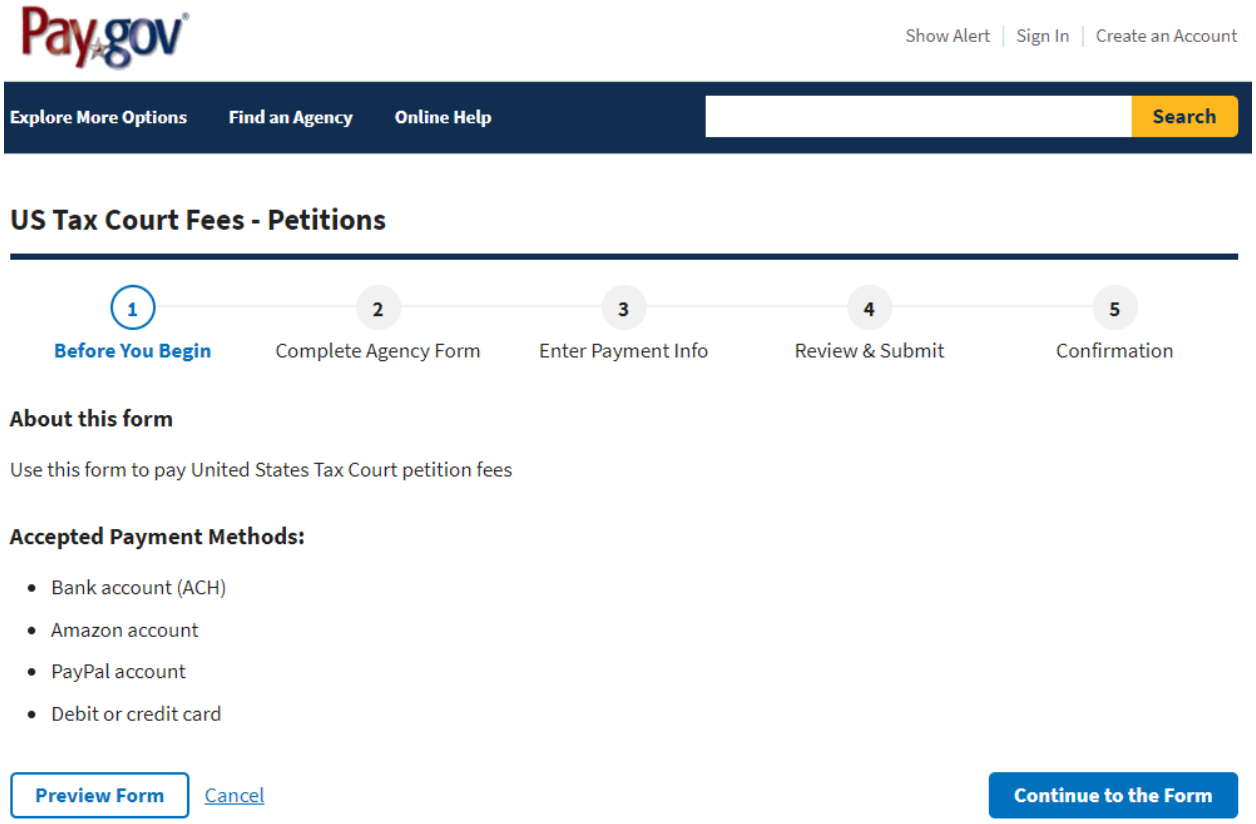
<u>To file in person</u>
Bring required forms and filing fee to:
United States Tax Court
400 Second Street, NW
Washington, DC 20217

Pay Filing Fee

The Court's filing fee is $60 and may be paid online, by mail, or in person. A request to waive the filing fee may be made by filing an Application for Waiver of Filing Fee.

Pay Filing Fee Online

- **Log in** to your DAWSON account.
- **Click Pay Now** under Filing Fee Options on the right-hand side of your dashboard. Pay.gov will open in a separate window.



- **Click Continue to the Form**.

- **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).

** Required Field* **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.

* First Name:
Middle Initial:
* Last Name:
* Street Address:
Street Address 2:
* City:
* State/Province:
* Zip/Postal Code:
* Country: United States
* Phone Number: Ext:
Email Address:

Type in the quantity of petitions and the docket numbers.

* Petitions: $60.00 Each
* Docket Number(s):

Total Dollar Amount: $0.00

PDF Preview Submit Data

- **Click Submit Data.**
- **Select payment method.**
- **Click Next.**
- **Enter payment information.**
- **Click Review and Submit Payment.**
- **Print** Confirmation Page.

Tips & Tricks

- Accepted payment methods include bank account/electronic check, Amazon account, PayPal account, debit card, or credit card.
- Be sure to have the Docket Number(s) handy for reference during the payment process.

Other Payment Options

Mail-in payment*
Make checks/money orders payable to:
Clerk, United States Tax Court
400 Second Street, NW
Washington, DC 20217

Waiver
Can't afford to pay the filing fee?
Submit an Application For Waiver of Filing Fee

*Please include your name and Docket Number(s) on the check.

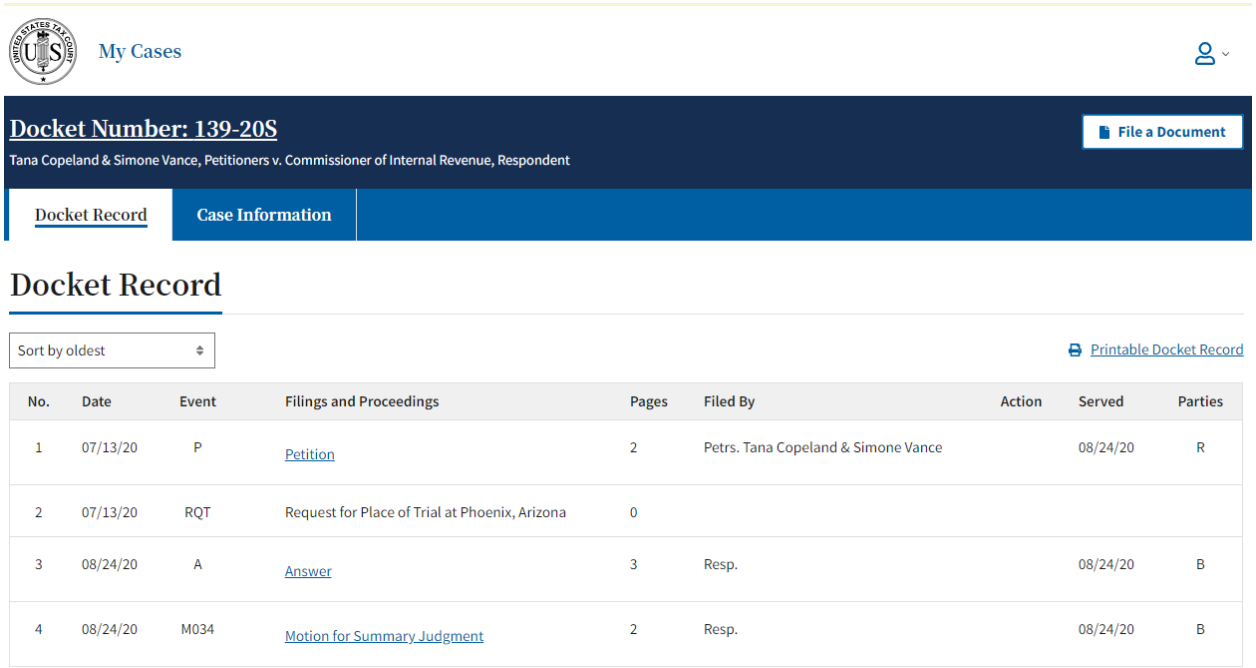
Case Detail Page

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.

Case Header

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

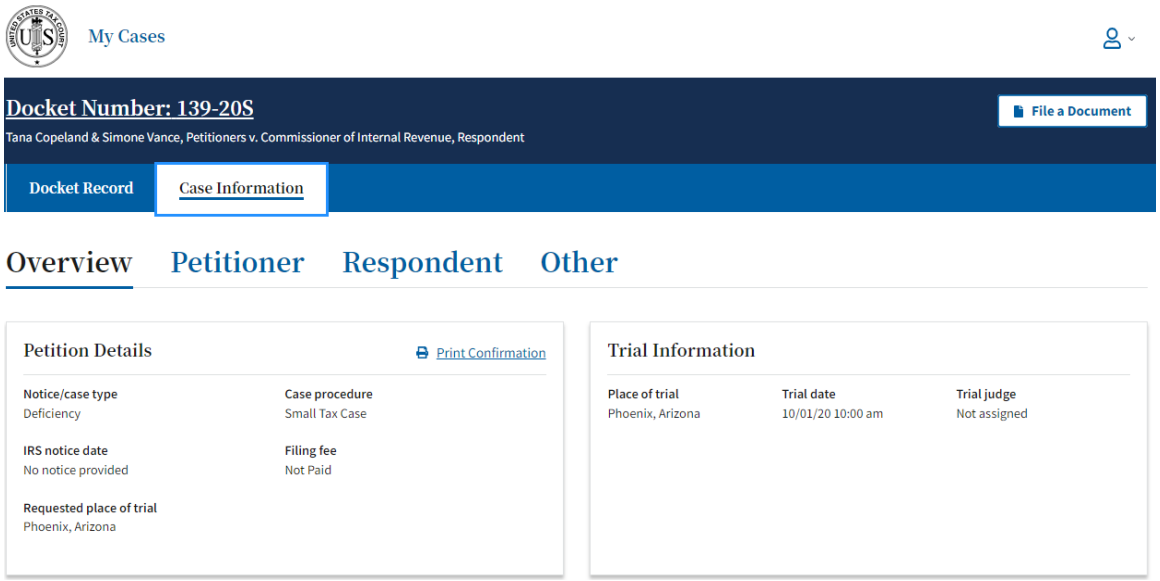
- Docket Number
- Name of Case (Case Caption)
- File a Document



Docket Record Tab

- On the Docket Record tab, you will find a list of all documents filed in the case.
- The Docket Record is the Court's official record of a case.
- The Docket Record is sortable by date or index number. The default display is by date, oldest to newest.
- A printer-friendly Docket Record is available by **clicking Printable Docket Record** in the upper right corner on the Docket Record tab.

Case Information Tab



- **Overview Tab**
  - The Overview tab contains information about the case:
    - Type of case
    - Regular Case or Small Case procedure election
    - IRS notice date
    - Filing fee information
    - Requested place of trial
    - Trial information

- **Petitioner Tab**
  - The Petitioner tab 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.

- **Respondent Tab**
  - The Respondent tab lists the contact information (name, address, phone number, and email) and service method for all IRS attorneys on the case.

- **Other Tab**
  - The Other tab lists the contact information (name, address, phone number, and email) and service method for any intervenor(s) or other participant(s), if any.

Update Contact Information

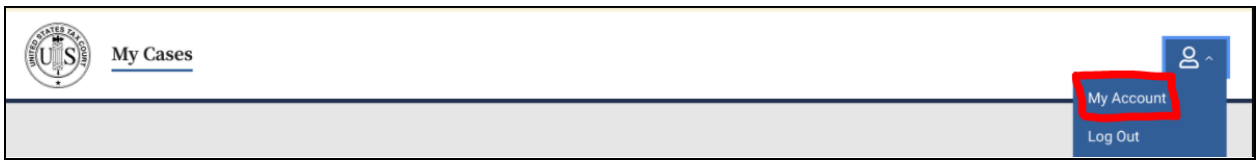
You are required to update the Court whenever your contact information changes. You can do so through DAWSON.

Mailing Address and Phone Number

- You should update your mailing address and phone number whenever they change.
- You can update your mailing address and phone number by clicking the **Petitioner** tab under Case Information within each of your cases.
- 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.
- If you have more than one case, you will need to change the mailing address and phone number in each of your cases separately.

Login and Service Email Address

- You should update your login and service email address any time it changes.
- To change your login and service email address for your DAWSON account, **click the Person Icon** and then **My Account** in the upper right corner.
- Changing your email address impacts your whole account, not just the email address for a particular case.



Electronically File (eFile) Other Documents

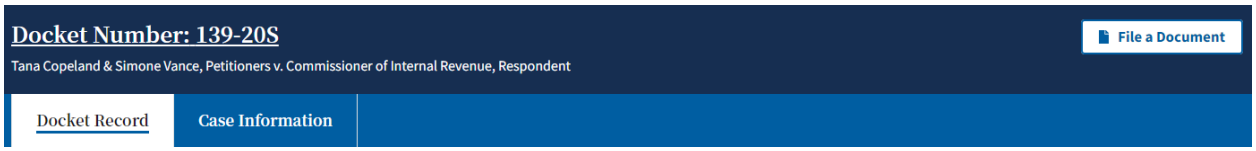
You may eFile documents other than a Petition in DAWSON.

What Documents Can be eFiled?

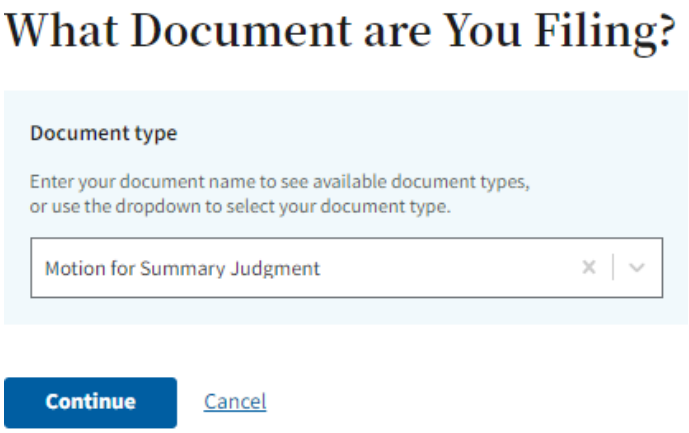
Please refer to the Tax Court's website for a comprehensive list of documents that can be eFiled. If a document that you wish to file with the Court is not included on that list, it should be filed by mailing a paper copy to the Court. Please include the case caption (e.g., ABC Corporation, Petitioner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

How to eFile a Document

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

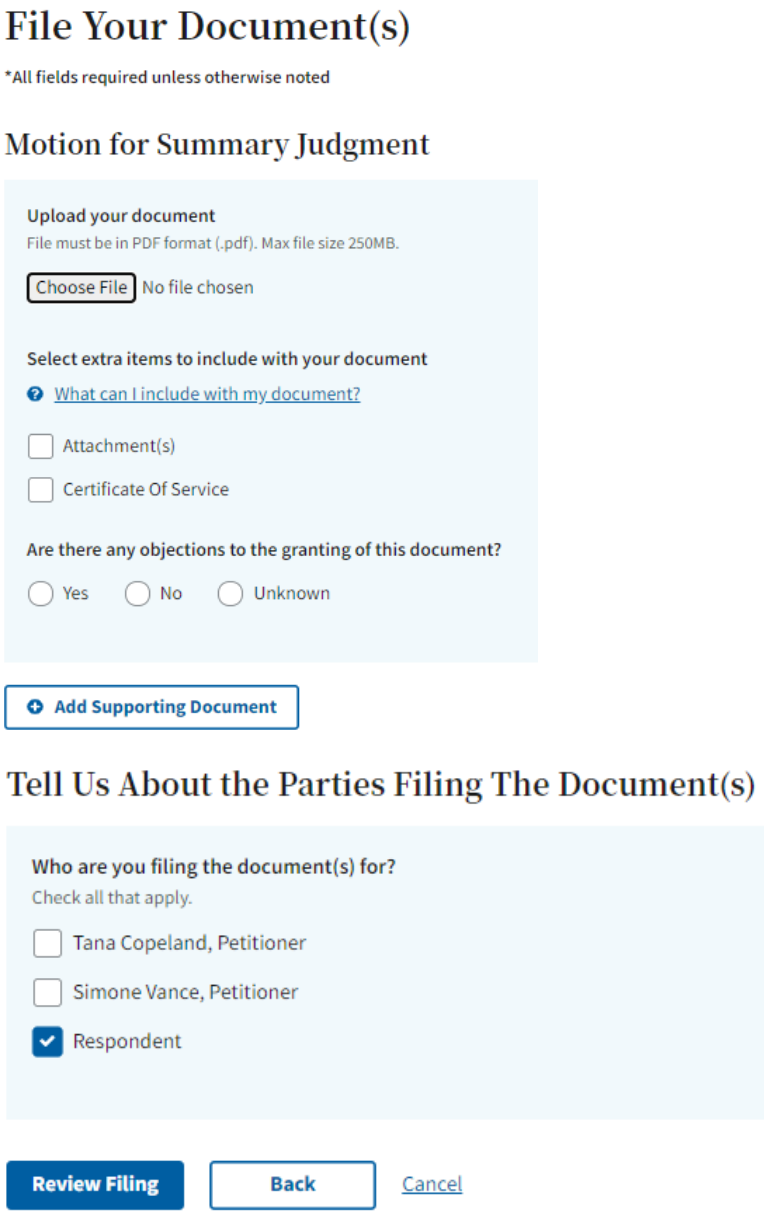


- From the What Document are You Filing dropdown, **select** the document you wish to file and **click Continue**.



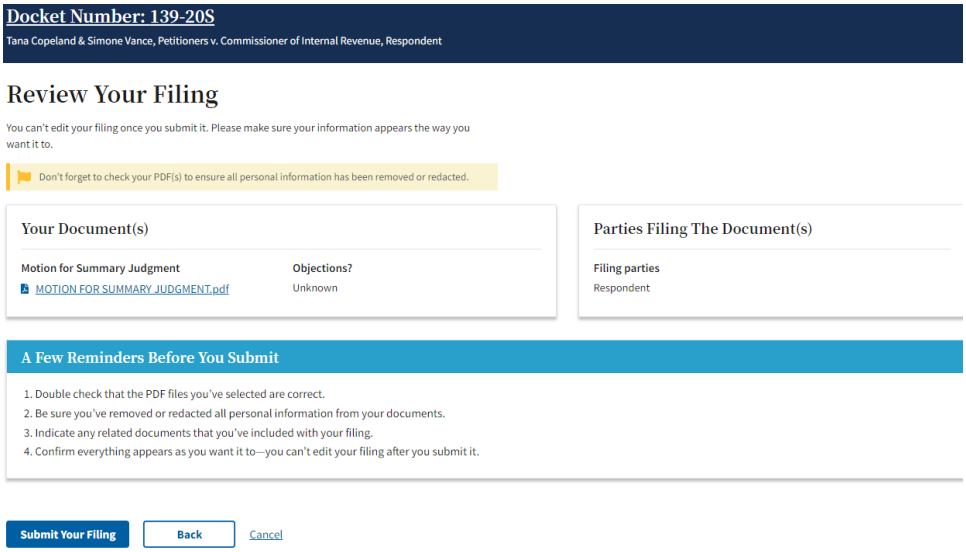
- You can filter the dropdown options by keyword.
  - Keyword(s) can be an exact or partial match. For example, entering "summary" will display "Motion for Summary Judgment" and "Motion for Partial Summary Judgment."

- **Upload** a PDF of your document and **answer** the required questions.
    - NOTE: The required questions may change depending on the document type you are filing.



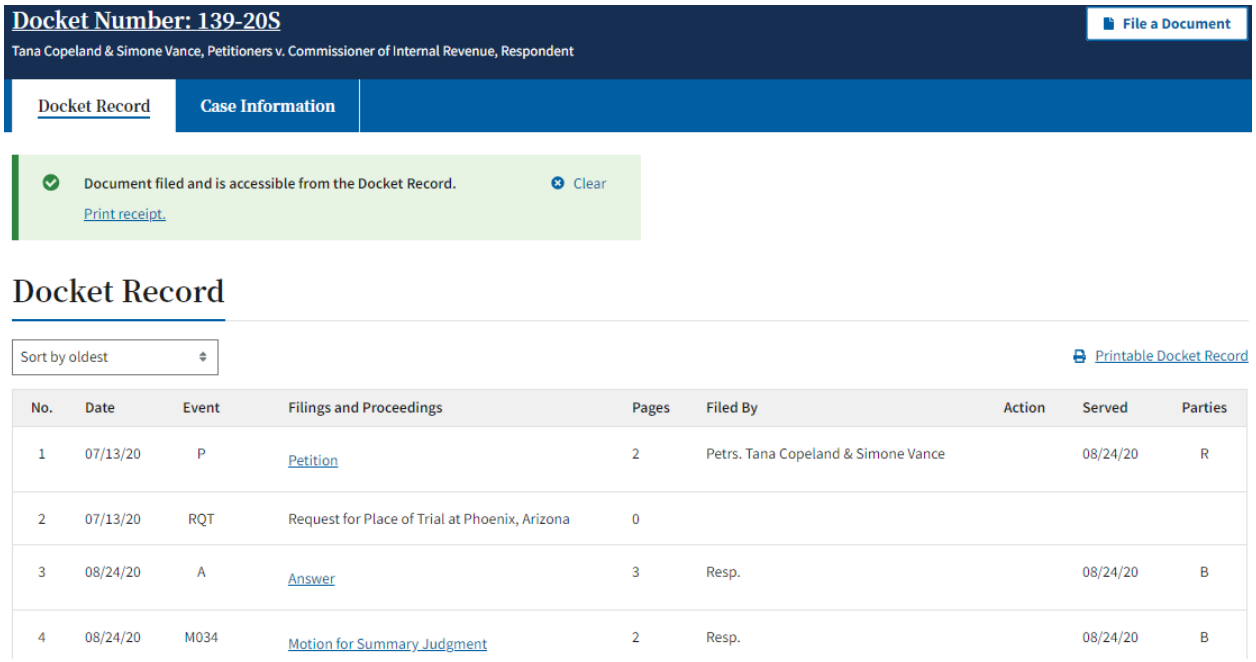
- **Click Review Filing** to generate a summary for review before filing.
- **Click Back** to return to the previous screen and make changes.
- **Click Cancel** to cancel the transaction.

Review Filing



- **Click Submit Your Filing** to file the document.
- **Click Back** to return to the previous screen and make changes.
- **Click Cancel** to cancel the transaction.

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):



No.	Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	07/13/20	P	Petition	2	Petrs. Tana Copeland & Simone Vance		08/24/20	R
2	07/13/20	RQT	Request for Place of Trial at Phoenix, Arizona	0				
3	08/24/20	A	Answer	3	Resp.		08/24/20	B
4	08/24/20	M034	Motion for Summary Judgment	2	Resp.		08/24/20	B

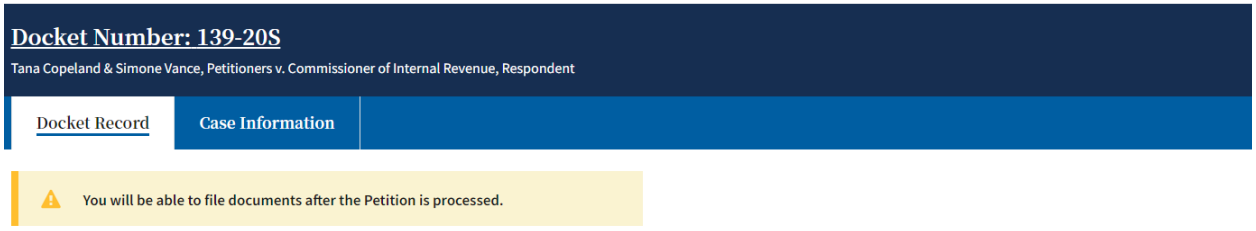
Tips & Tricks

- 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.
- You can upload/file up to 5 supporting documents (declarations, affidavits, etc.) as part of the same transaction.
- Otherwise, to file several separate documents, complete the File a Document flow as many times as needed.

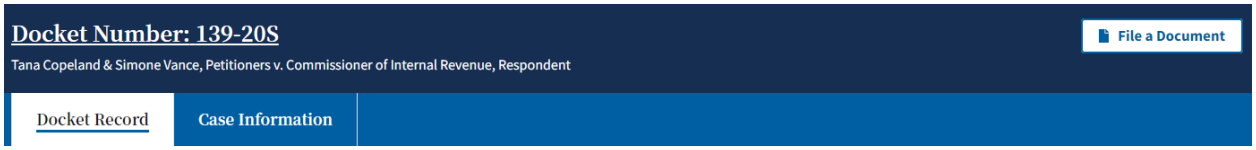
Special Circumstances

Filing Additional Document(s) Before Service of Petition

- A petitioner who eFiled a Petition cannot eFile another document in the same case until after that Petition is processed and served on the IRS:



- After the Petition is processed and served on the IRS, a petitioner will be able to eFile documents in a case by **clicking** on **File a Document** in the case header:



eFiling in Consolidated Cases

- In DAWSON, filings made in groups of consolidated cases must be made in each individual case. For example, if you are filing a motion to continue for three consolidated cases, you will need to file the motion in each case separately.

eFiling in Sealed Cases

- You may eFile unsealed documents in a sealed case.
- If you are filing a document you wish to be sealed or are filing a Petition for a case you wish to be sealed, please file those documents in paper.

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 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.

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.

Search by Docket Number

- To search for a case by Docket Number, you must include the dash in the Docket Number (e.g., 123-18).
- 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.
- 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

- 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.
- You can improve your search results by adding year filed, country, or state. Under the state filter, U.S. Territories and military bases are included.

Find an Order -- Coming Soon

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, under "Orders & Opinions". The ability to search Court Orders in DAWSON is coming soon.

Find an Opinion -- Coming Soon

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, under "Orders & Opinions". The ability to search Court Opinions in DAWSON is coming soon.

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://www.ustaxcourt.gov/petitioners.html
- Low Income Taxpayer Clinics (LITCs): https://www.ustaxcourt.gov/resources/clinics/clinics.pdf
- Tax Court Rules of Practice and Procedure: https://www.ustaxcourt.gov/rules.html#ROPP
- Sample Forms: https://www.ustaxcourt.gov/resources/ropp/Appendix_I.pdf
- COVID-19 Resources: https://www.ustaxcourt.gov/covid.html

Additional Support

Still have a question or problem?

Call 202-521-0700 or email dawson.support@ustaxcourt.gov. No documents can be filed with the Court at this email address.