Practitioner Guide

United States Tax Court

DAWSON
Case Management System

United States Tax Court
Washington, DC

February 22, 2021

TABLE OF CONTENTS

Introduction **3**
What is DAWSON? 3
How to Access DAWSON 3
Browser Compatibility 3
DAWSON is Mobile-Friendly 3
System Status 3

How To Get a DAWSON Account **4**

Dashboard **6**

Signing in to DAWSON **7**

Logging Out of DAWSON **8**
Automatic Log Out 8

Reset Your Password **8**

Electronically File (eFile) a Petition **9**
Before You e-File 9
How to File a Petition Online (Create a Case) 9

Pay Filing Fee **14**

Case Detail Page **16**
Case Header 16
Docket Record Tab 16
Case Information Tab 17

Update Contact Information **18**
Practitioners 18
Petitioners 18

Electronically File (eFile) Other Documents **19**
eFiling is Mandatory 19
Exemption from eFiling for Low-Income Taxpayer Clinics and Bar-Sponsored Pro Bono Programs 19
Good Cause Exception to eFiling 20
What Documents May Be eFiled 20
How to eFile a Document 20
Special Circumstances 24
Filing Additional Document(s) Before Service of Petition 24

Entry of Appearance for Respondent (the IRS) 25
Entry of Appearance for a Private Practitioner 26
eFiling in Consolidated Cases 26
eFiling in Sealed Cases 26

Electronic Service (eService) 27
Using eService in DAWSON 27
Paper Service 27
Documents Not Eligible for eService 27
Bounced eService 28

Find a Case 29
Search by Docket Number 29
Search by Name 29

Find an Order -- Coming Soon 30

Find an Opinion -- Coming Soon 30

Additional Resources 30

Additional Support 30

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.

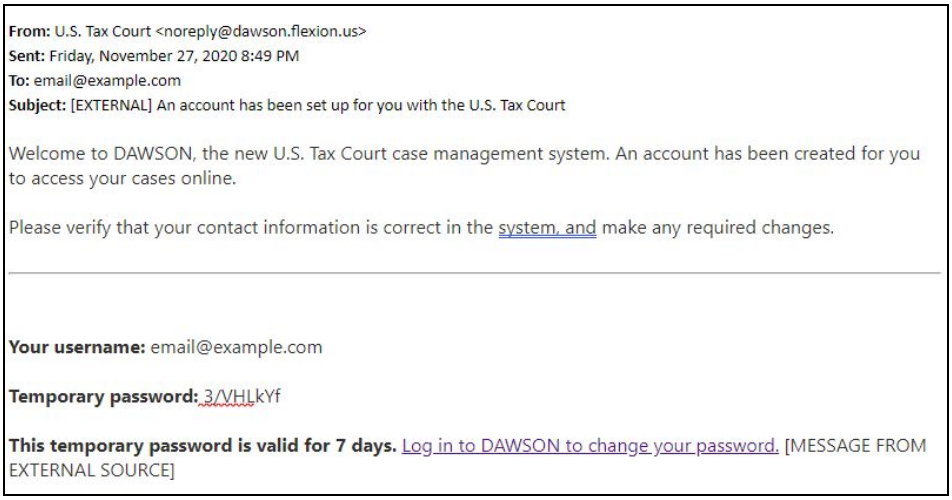
System Status

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

How To Get a DAWSON Account

The Court will create DAWSON accounts for practitioners. You will receive a welcome email when your account has been created.

STEP 1: Open your welcome email that will include your temporary password.



From: U.S. Tax Court <noreply@dawson.flexion.us>
Sent: Friday, November 27, 2020 8:49 PM
To: email@example.com
Subject: [EXTERNAL] An account has been set up for you with the U.S. Tax Court

Welcome to DAWSON, the new U.S. Tax Court case management system. An account has been created for you to access your cases online.

Please verify that your contact information is correct in the system, and make any required changes.

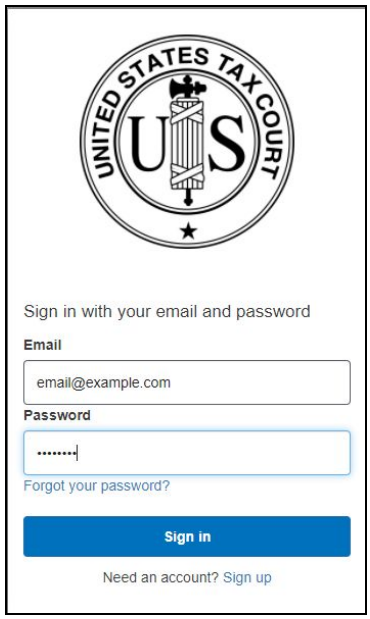
Your username: email@example.com

Temporary password: 3/VHLkYf

This temporary password is valid for 7 days. Log in to DAWSON to change your password. [MESSAGE FROM EXTERNAL SOURCE]

STEP 2: Click the **Log in to DAWSON to change your password** hyperlink in the email.

STEP 3: Enter email and temporary password from the welcome email**.**

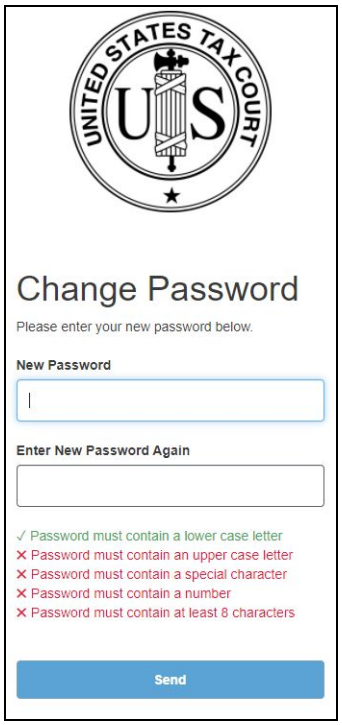


STEP 4: Click Sign In.

IMPORTANT: Your email and temporary password are case sensitive. Please enter them exactly as they appear in the welcome email. Also, the temporary credentials sent to practitioners are valid for only 7 days. If you do not reset your password within that time, the temporary password expires and you will need to contact dawson.support@ustaxcourt.gov to have new temporary credentials sent to you.

STEP 5: Create your new password by using Change Password**.** 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



STEP 6: Click Send.

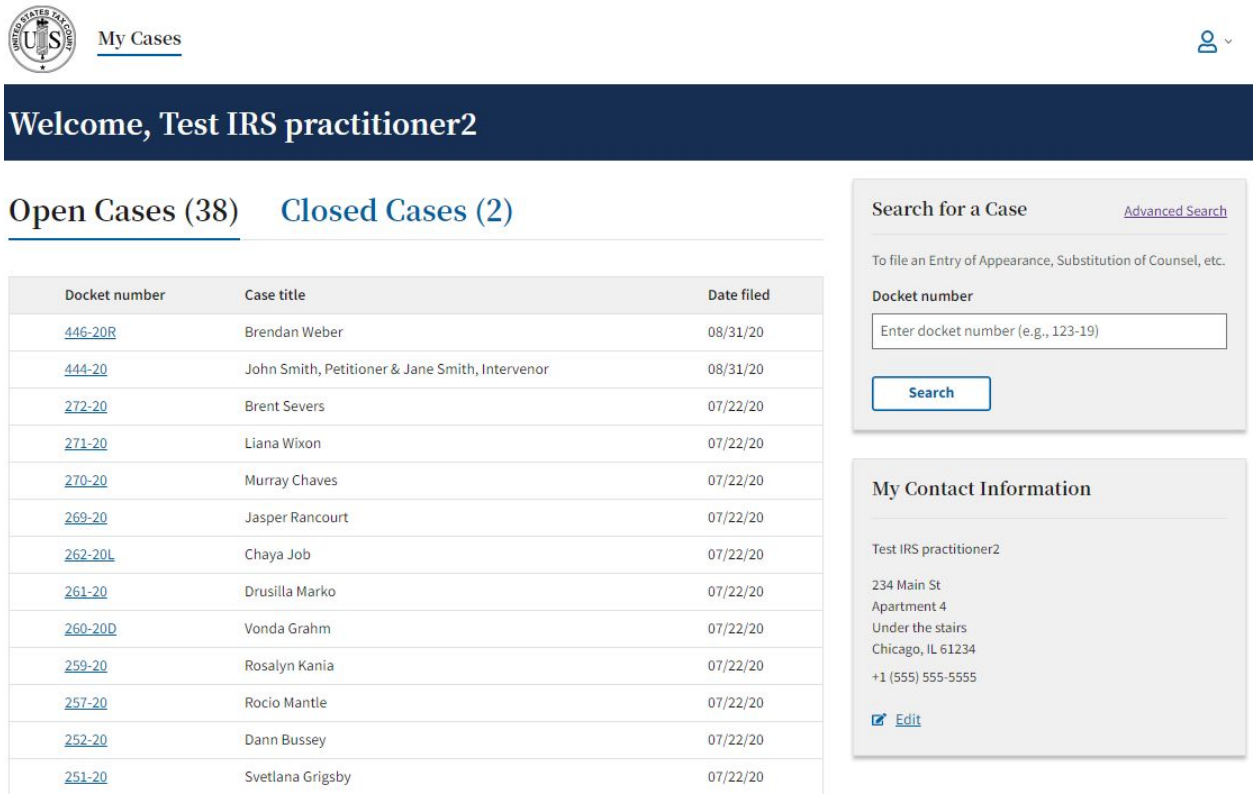
Upon successfully setting a new password, you should be routed to your dashboard in DAWSON.

Notes:

- These will be your DAWSON credentials (username and password) moving forward.

Dashboard

Your dashboard is your main landing page once signed into DAWSON. You can view all of your cases (open and closed) on your dashboard.



Tips & Tricks

- To return to your dashboard from anywhere within the application, **click My Cases**.
- Open cases and closed cases are displayed on separate tabs. The number of cases for each is displayed in parentheses.
- Default display is 20 cases. To view more, **click** the **Load More** button.

Helpful Links

How to Create a Case

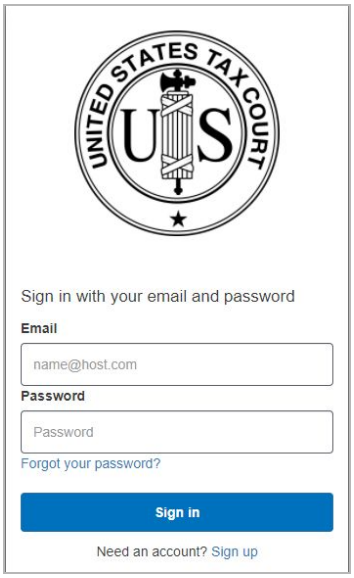
Find a Court Location

U.S. Tax Court Forms

Signing in to DAWSON

To sign in to DAWSON after your initial account set up, 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**:



Logging Out of DAWSON

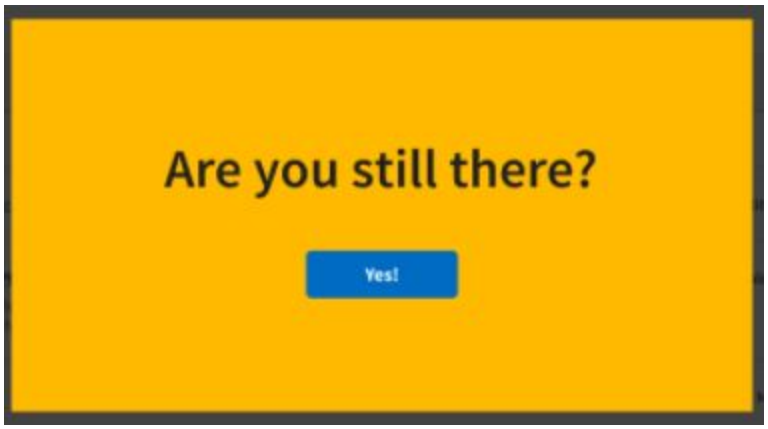
When you are done with your session in DAWSON, you should log out.

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.**

Create your new password.

Electronically File (eFile) a Petition

Practitioners with an active DAWSON account are able to file Petitions online. Because the combination of user name and password serves as the signature of the individual filing the Petition, if the Petition is being filed by multiple practitioners, the Petition document should be signed by the additional practitioners before being uploaded. For more information about signatures, including what constitutes an acceptable digital signature, refer to the FAQs.

Before You e-File

- **Prepare the Petition** and associated documents as you normally would, and **save them into individual PDF files** (e.g., a separate Petition with the IRS notice attached, a STIN, etc.) before beginning the filing process.
- You will NOT need a Request for Place of Trial form if you eFile a Petition.
- The **File a Case** process must be completed in one sitting; you will not be able to save your work and come back to it.
- **Do NOT file a Petition both electronically and by mail.**
- All documents must be in PDF format (.pdf). The maximum file size for each document is 250MB.

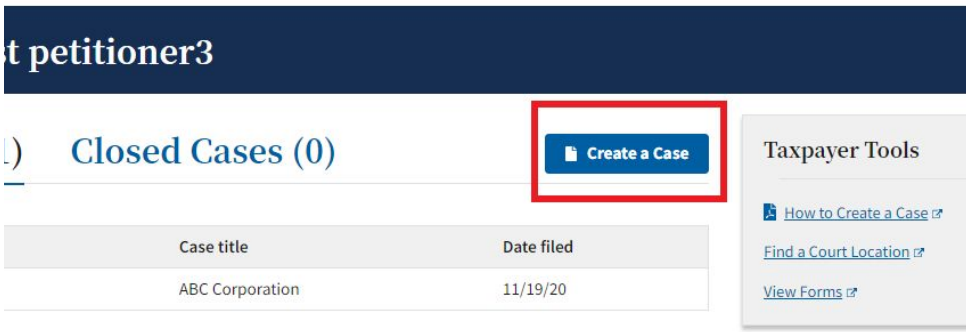
IMPORTANT

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 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 (STIN)

- **Upload** the **Statement of Taxpayer Identification Number (STIN)** PDF by **clicking Choose File** and **selecting** the appropriate PDF from your device.
    - This is the only document where the SSN/EIN/TIN should NOT be redacted.
- **Click** the **Continue to Step 2 of 5** button.

Step 2: Enter Petition Information: YOUR PETITION

- **Upload** the **Petition** PDF by **clicking Choose File** and **selecting** the appropriate PDF from your device.
    - The **Petition** PDF should include the written Petition (whether on Form 2 or otherwise) and the IRS Notice received by the petitioner (if applicable).
- **Select** (**Yes** or **No**) whether the petitioner received a Notice from the IRS.
    - If **Yes**, **select** the type of IRS Notice the petitioner received from the **Type of notice/case** dropdown list.
    - If **No**, **select** the issue the petitioner is disputing 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 for whom you are 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.

3. Who Are You Filing This Petition For?

*All fields required unless otherwise noted

I am filing this petition on behalf of ...

- ○ Individual petitioner
- ○ Petitioner and spouse
- ◉ A business
- ○ Other

What type of business are you filing for?

- ○ Corporation
- ○ Partnership (as the Tax Matters Partner)
- ○ Partnership (as a partner other than Tax Matters Partner)
- ○ Partnership (as a partnership representative under the BBA regime)

Continue to Step 4 of 5 | Back | Cancel

3. Who Are You Filing This Petition For?

*All fields required unless otherwise noted

I am filing this petition on behalf of ...

- ○ Individual petitioner
- ○ Petitioner and spouse
- ○ A business
- ◉ Other

What other type of taxpayer are you filing for?

- ○ An estate or trust
- ○ A minor or legally incompetent person
- ○ Donor
- ○ Transferee
- ○ Deceased Spouse

Continue to Step 4 of 5 | Back | Cancel

- **Enter** the petitioner(s)' contact information in the **Tell Us About the Petitioner** section, as applicable.
    - 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.

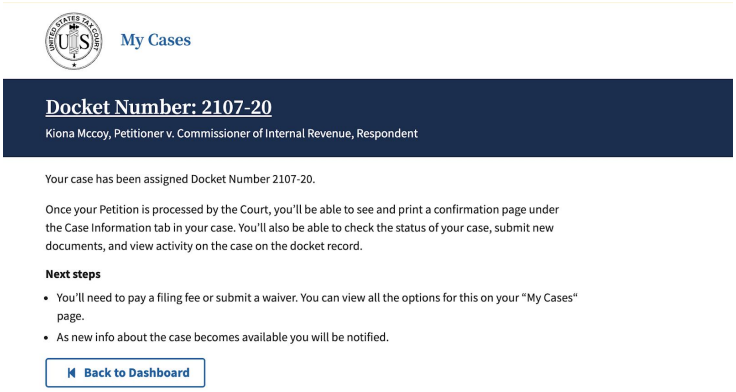
Step 4: Enter Case Procedure and Trial Information: WHAT CASE PROCEDURE SHOULD YOU USE FOR TRIAL?

- **Select** the requested **Case Procedure** for this case: Regular Case or Small Case.
- **Select** the **Preferred Trial Location** from the provided trial cities.
    - The system will limit your options by the type of Case Procedure chosen.
    - A Request for Place of Trial form is not required for eFiled Petitions.
- **Click** the **Continue to Step 5 of 5** button.

Step 5: Review Your Petition and Submit

- **Review** the information 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 service email. Changes to your information will need to be made in **Account Management**.
  - **Click** the PDF links under **Attachments** to preview the documents you uploaded.
- **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.

Confirmation Screen:



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, an Ownership Disclosure Statement.
- A copy of the notice, if any, should be included with the Petition PDF.
- You will not need a Request for Place of Trial form.
- When entering the petitioner information, select the type of petitioner that most closely matches your client.

- Other than the notice, do not submit additional documents with the 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 and served on the IRS.

Other Petition Filing Options

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

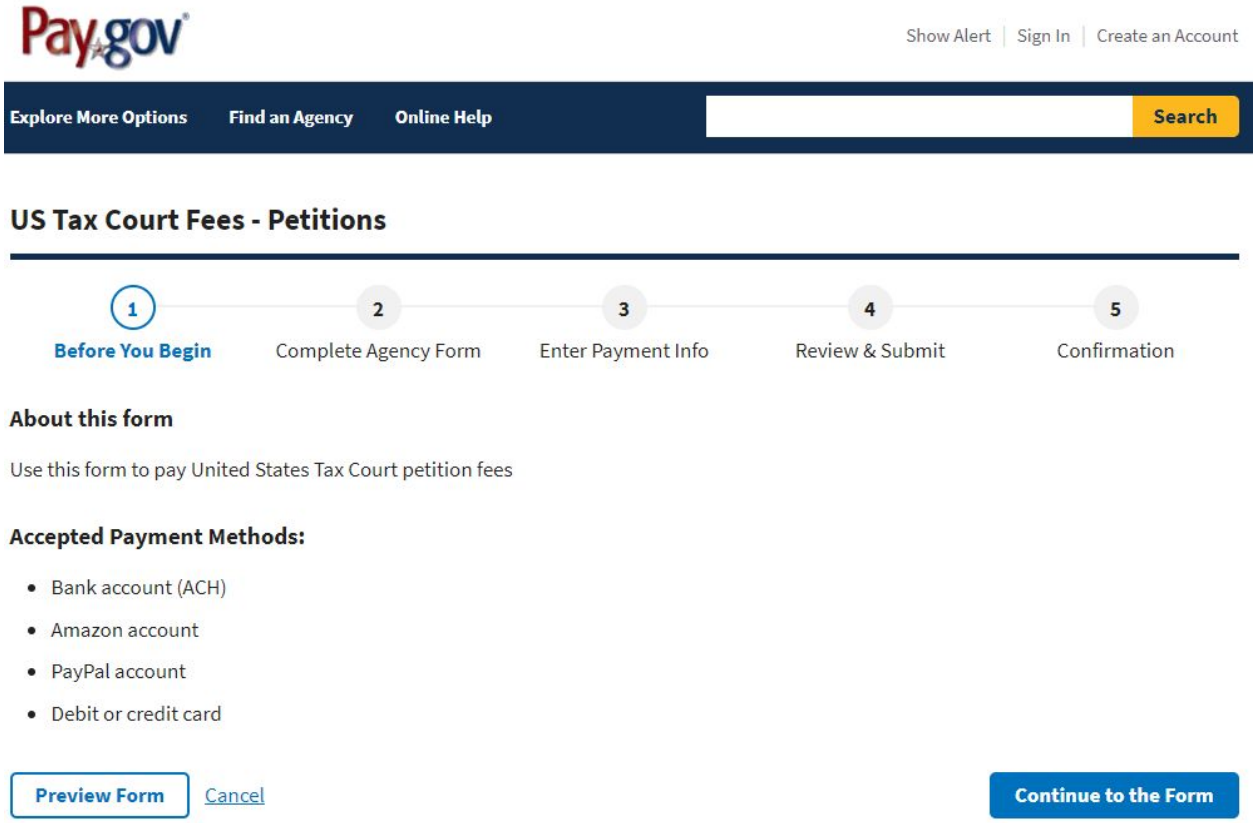
To file in person
Bring required forms and filing fee to:
United States Tax Court
400 Second Street, NW
Washington, DC 20217

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.

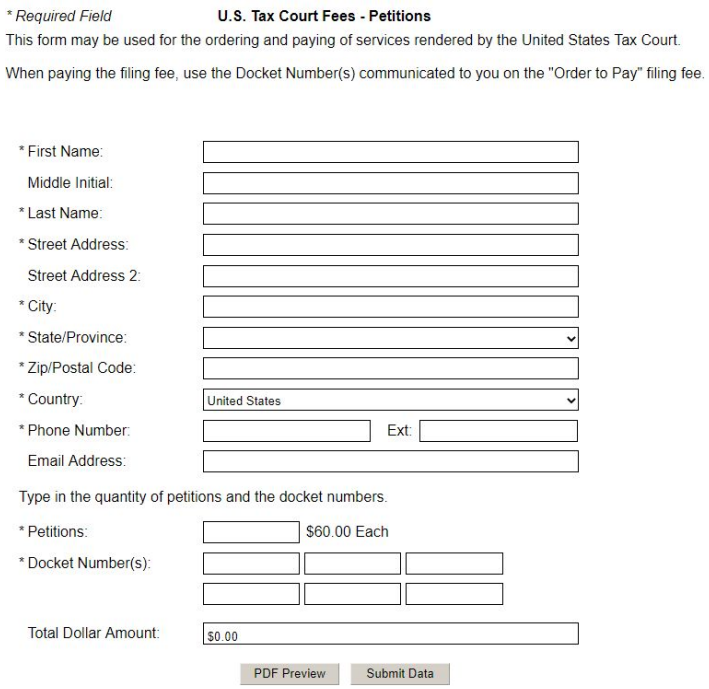
How to Pay Filing Fee Online

- **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 petitioner(s)' name(s) and Docket Number on check.

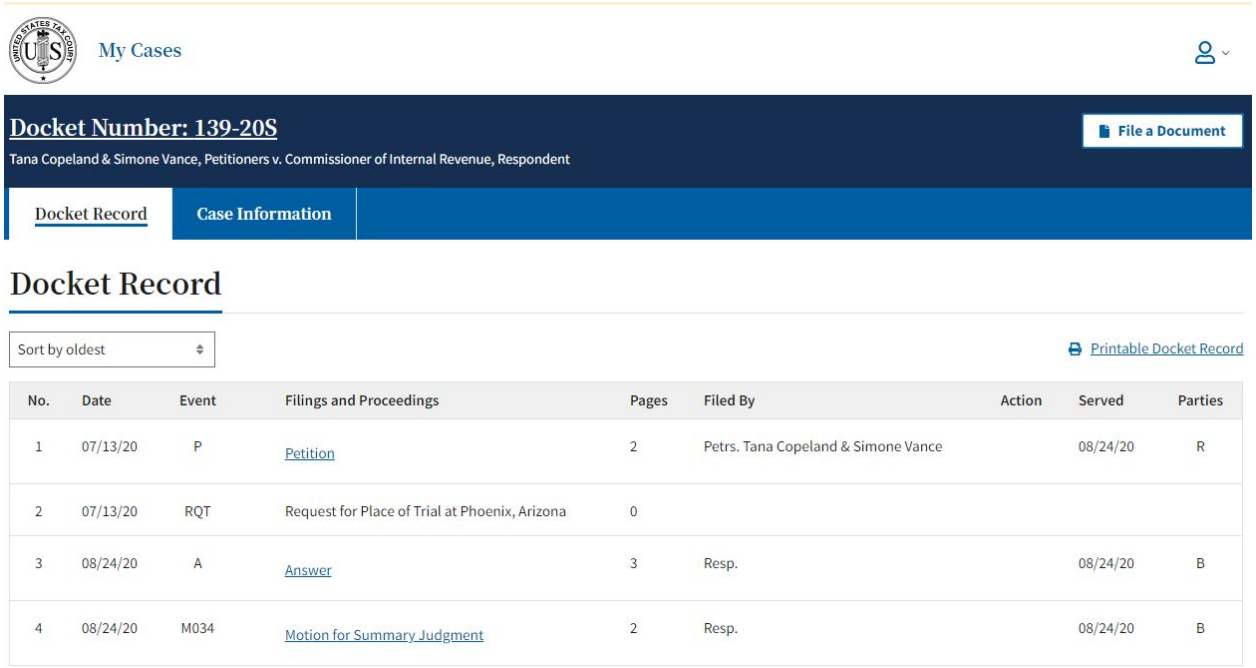
Case Detail Page

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:

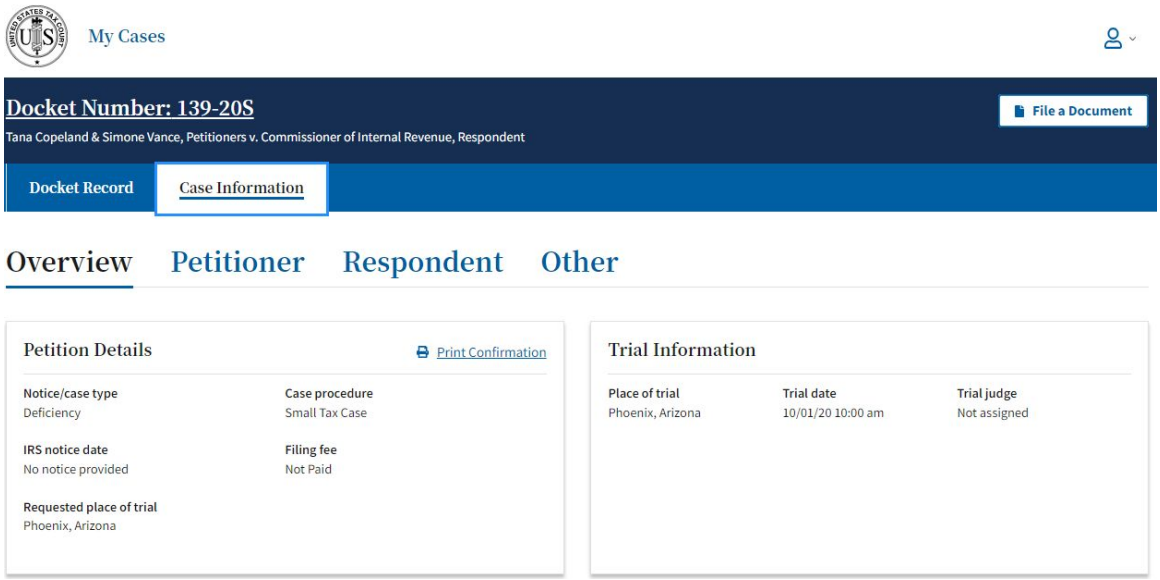
- Docket Number
- Name of Case (Case Caption)
- File a Document



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.

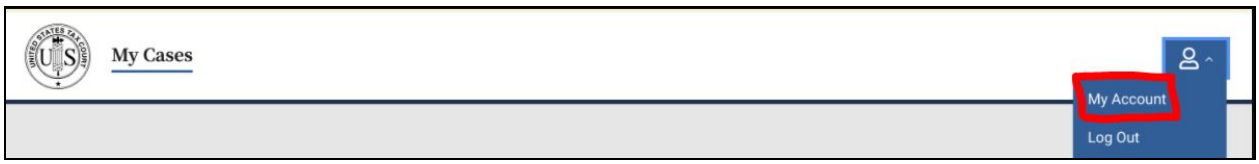
- **Other Tab**
  - The Other tab lists the contact information (name, address, phone number, and email) and service method for any intervenor(s) or other participant(s), if any.

Update Contact Information

Contact information for practitioners can be updated within DAWSON.

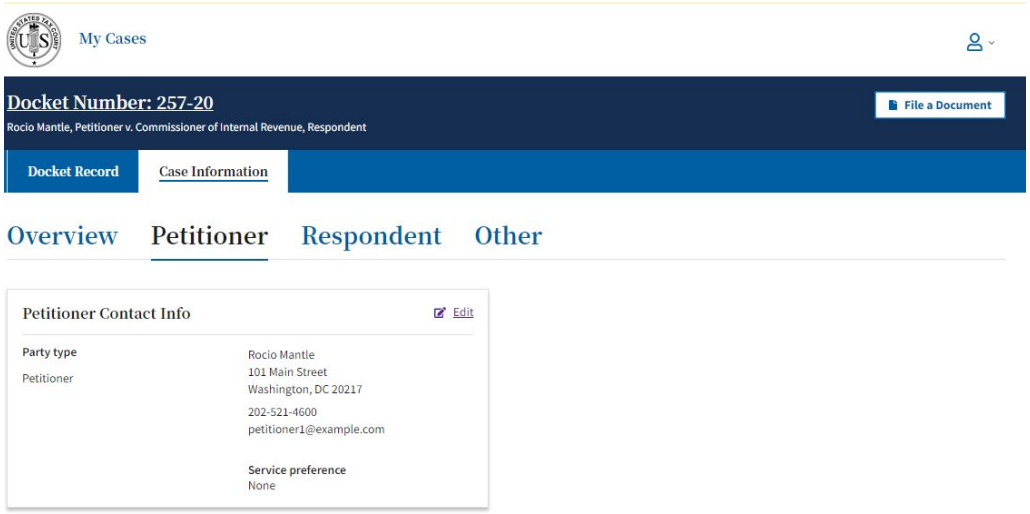
Practitioners

- As a practitioner, you can update your contact information by **clicking on** the **Person Icon** and then **My Account** in the upper right corner.
- 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 in each of your open cases, and any case closed within the past 6 months.
- NOTE that changing your email address in DAWSON will change both your service email and your login email. Only one email address per account is permitted.
- REMINDER: Each person admitted to practice before the Court shall promptly notify the Court of any change in contact information. See Rule 200(e), Tax Court Rules of Practice and Procedure.



Petitioners

- You may update your client's mailing address and phone number within DAWSON.
- A petitioner's mailing address and phone number are updated by **clicking Edit** by the petitioner's name on the **Petitioner** tab under **Case Information** within a case.
- Updating a petitioner's mailing address or phone number will automatically generate a Notice of Change of Address, Notice of Change of Phone Number, or Notice of Change of Address and Phone Number in that specific case.
- A petitioner's mailing address and phone number will need to be updated separately in each of their cases.



Electronically File (eFile) Other Documents

You may eFile documents other than a Petition in DAWSON.

eFiling is Mandatory

Electronic filing (eFiling) is mandatory for most parties represented by counsel (practitioners) in cases with petitions filed on or after July 1, 2010. See Rule 26(b), Tax Court Rules of Practice and Procedure. Mandatory eFiling does not apply to pro se petitioners, including petitioners assisted by low-income taxpayer clinics and Bar-sponsored pro bono programs that participate in Tax Court calendar calls; practitioners who apply to the Court for and are granted relief from the requirement to eFile based on good cause; documents filed at trial sessions; or documents not eligible for eFiling in the Tax Court. The Court will not accept for filing any document required to be eFiled under this policy that is submitted by mail or delivered to the Clerk's Office in paper form.

Exemption from eFiling for Low-Income Taxpayer Clinics and Bar-Sponsored Pro Bono Programs

Practitioners employed by low-income taxpayer clinics or who assist taxpayers as part of a Bar-sponsored pro bono program may, but are not required to, eFile on their clients' behalf. Practitioners who wish to be exempt from eFiling under the low-income taxpayer clinic/Bar-sponsored pro bono program exemption must file a motion to be exempt from eFiling in each case in which they wish to be exempt.

Good Cause Exception to eFiling

Upon motion and a showing of good cause, the Court may exempt a practitioner who has entered an appearance in a case (or cases) from eFiling and permit filing in paper form. If a practitioner is unable to eFile, they must file in each case for which they are seeking to be exempt a paper motion for leave to be exempted from eFiling (motion for exemption) and show good cause (i.e., hardship to the practitioner) why he or she cannot eFile. A motion for exemption, if granted, does not alter any preexisting deadlines. Accordingly, the practitioner may also wish to submit in paper form, along with the motion for exemption, any responsive documents that are due to ensure all filing deadlines are met. Note: If the Court grants a practitioner's motion for exemption, they will not be eligible to receive electronic service (eService) in that case. If the practitioner who seeks to be exempted from eFiling is counsel of record in more than one case, they must file a separate motion to be exempt in each case in which they seek to be exempt from eFiling.

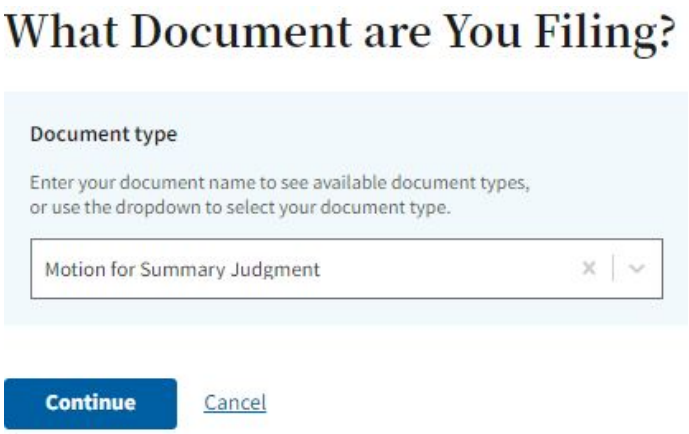
What Documents May Be eFiled

Please refer to the Tax Court's website for a comprehensive list of documents that can be eFiled in DAWSON. 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

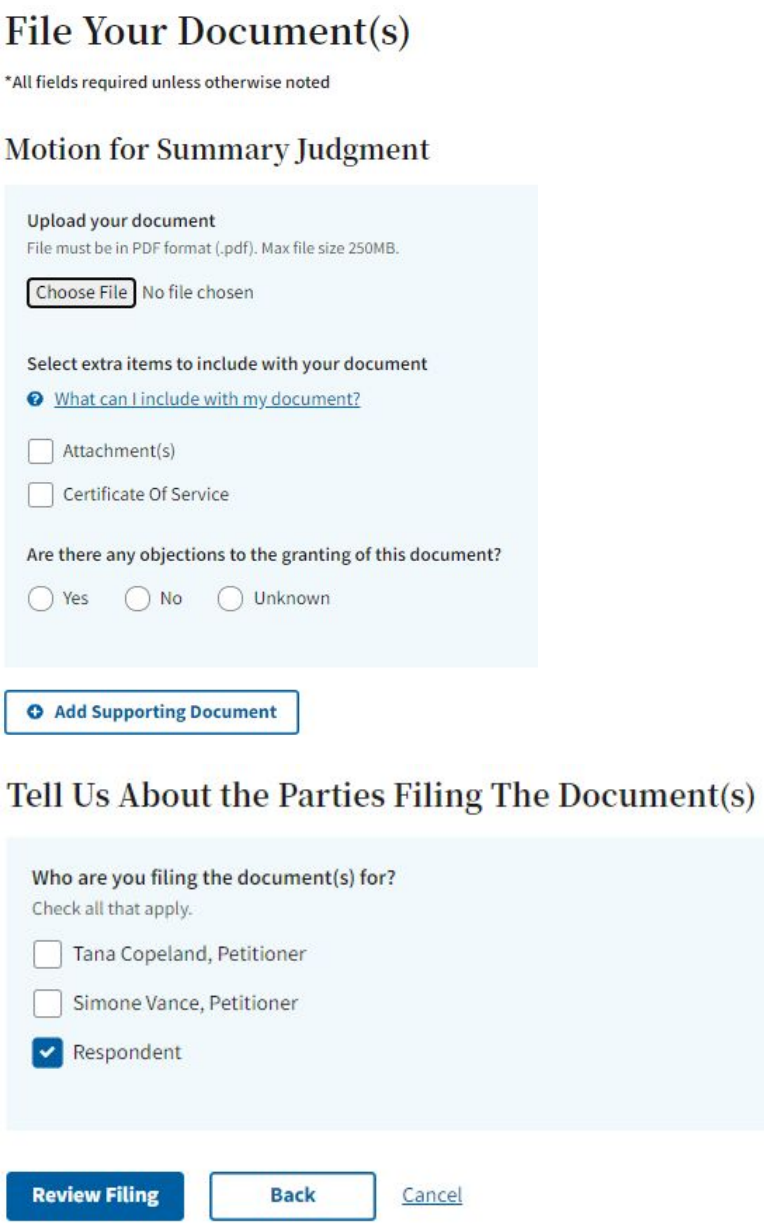
- As a practitioner representing a party to a case, you may eFile a document in that case by **clicking** on **File a Document** in the case header:

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



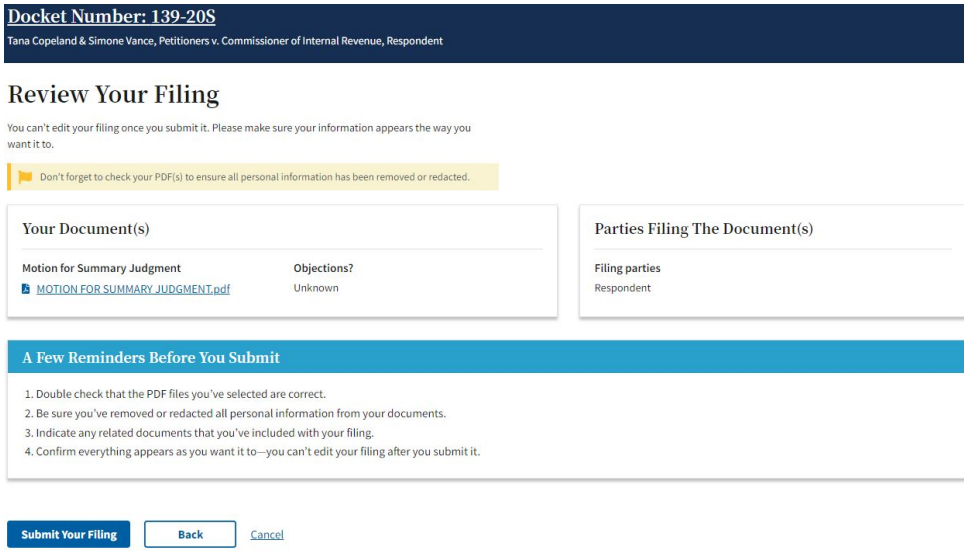
- You can filter the dropdown options by keyword.
    - Keyword(s) can be an exact or partial match. For example, entering "summary" will display "Motion for Summary Judgment" and "Motion for Partial Summary Judgment."

- **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.



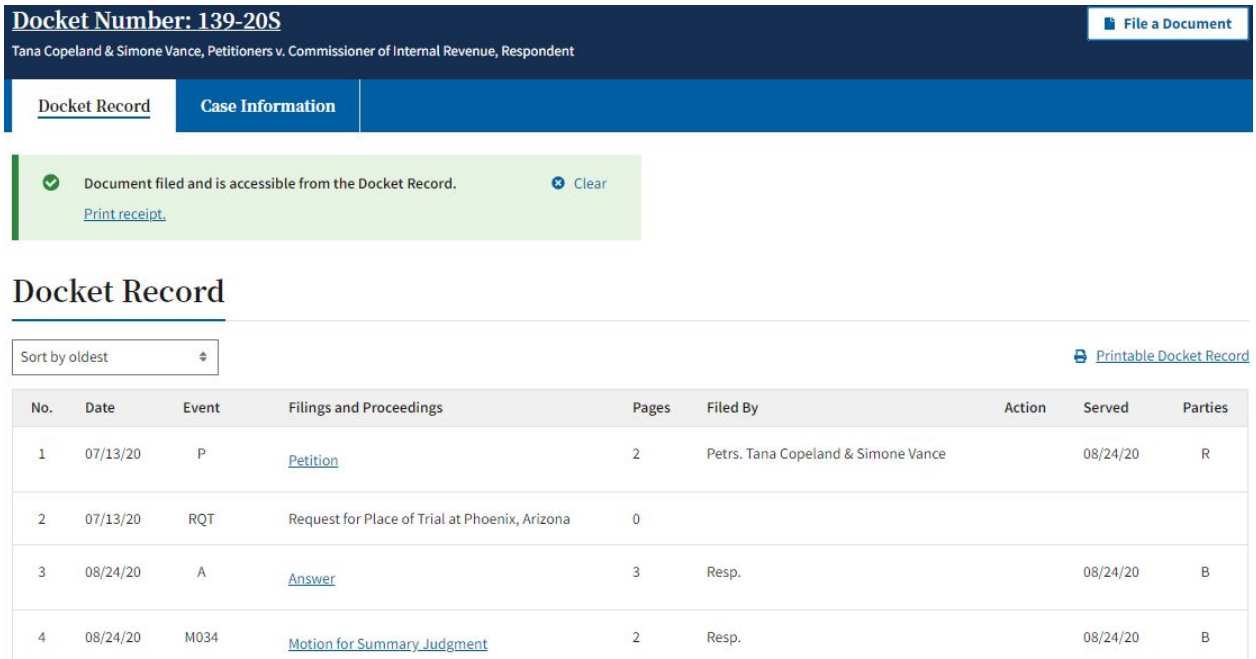
- **Click Review Filing** to generate a summary for review before filing.
- **Click Back** to return to the previous screen and make changes.
- **Click Cancel** to cancel the transaction.

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

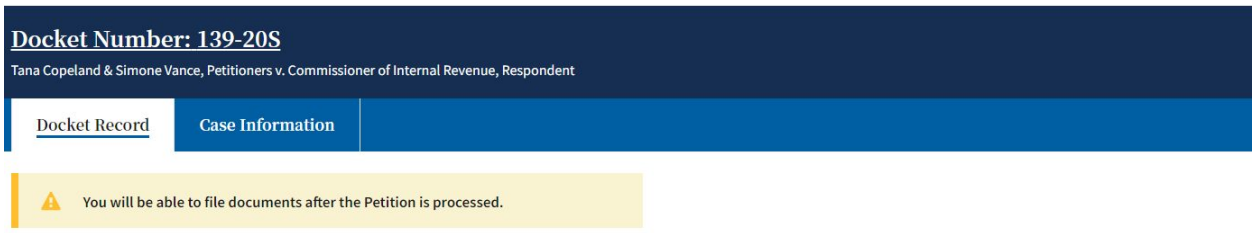
Tips & Tricks

- 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 in pieces 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

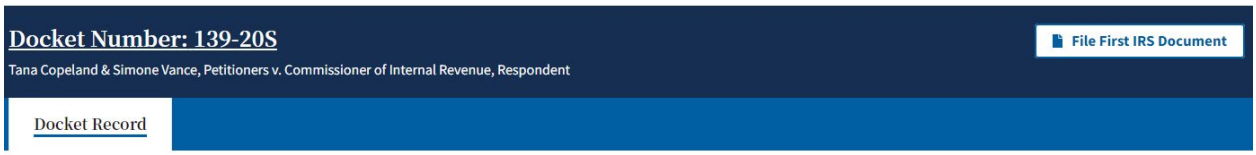
- Additional documents cannot be eFiled in a new case until after the Petition is processed and served on the IRS.
- Before the Petition is served on the IRS, the user will get a warning that no additional documents can be eFiled until after the Petition is processed:



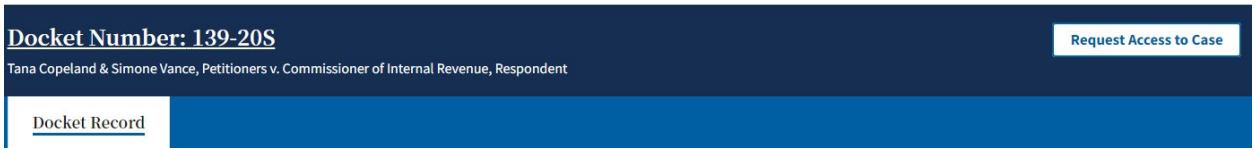
- After the Petition is processed and served on the IRS, a practitioner will be able to eFile documents in a case by **clicking** on **File a Document** in the case header:

Entry of Appearance for Respondent (the IRS)

- The very first IRS attorney to file a document in a case should **click** on **File First IRS Document** in the case header:



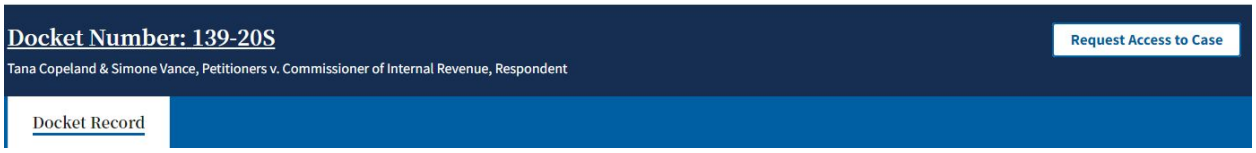
- eFiling the first IRS document using a DAWSON account will serve as that attorney's Entry of Appearance. The Court will manually associate (enter an appearance for) any additional IRS attorney(s) who signed that first document.
- Thereafter, any subsequent IRS attorney who needs access to the case to file something will need to file an Entry of Appearance, Substitution of Counsel, etc. This may be done by **clicking** on **Request Access to Case** in the case header:



- Once an IRS attorney is associated with a case (by filing/signing the first document, or filing an Entry of Appearance, Substitution of Counsel, etc.), they will be able to eFile documents in that case by **clicking** on **File a Document** in the case header:

Entry of Appearance for a Private Practitioner

- If a Practitioner with an active DAWSON account did not file the Petition on behalf of a petitioner and now wants to appear on behalf of the petitioner, the practitioner will need to file an Entry of Appearance, Substitution of Counsel, etc. to gain access to the case. This may be done by **clicking** on **Request Access to Case** in the case header:



- Once the practitioner is associated with a case, they will be able to eFile documents in that 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)

Rule 21(b)(1)(D), Tax Court Rules of Practice and Procedure, authorizes service by electronic means if the person served consented in writing. Unless a practitioner has been granted an exemption from mandatory eFiling, the use of 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 if all parties receive electronic service. 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). The document may also be saved or printed at this time. Practitioners 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 service parties who have not consented to 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 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, practitioners 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 one in which you have entered an appearance, you can click on the Advanced Search button on your dashboard if you are logged in.

If you are not logged in, 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
- Glossary: https://www.ustaxcourt.gov/petitioners_glossary.html
- Tax Court Rules of Practice and Procedure: https://www.ustaxcourt.gov/rules.html#ROPP
- Guidance for Practitioners: https://www.ustaxcourt.gov/practitioners.html
- 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.