



HOW TO E-FILE A PETITION

Before starting the filing process, please review the helpful tips provided below. They will instruct you in what is needed and how to go about filing your petition electronically. You can also refer to the [user guides](#) on the Court's website.

CHECK THE DEADLINE FOR FILING

You may have received a notice in the mail from the Internal Revenue Service (IRS). 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 dismissed for lack of jurisdiction.

STATEMENT OF TAXPAYER IDENTIFICATION

You'll be asked to upload a Statement of Taxpayer Identification Number (STIN)* form in Step 1 of creating a case. This document is sent to the IRS but it's never stored as public record.

If you didn't already fill out the form, you can download it by clicking on the link below and then fill it out:

[Download Statement of Taxpayer Identification Number \(T.C. Form 4\)](#)

**This is the only document that should contain your Social Security Number (SSN), Taxpayer Identification Number (TIN), or Employer Identification Number (EIN). Do not include your SSN, TIN, or EIN on any other document you file with the Court. If it is shown on a notice, redact it.*

PREPARE THE PETITION PDF

FILL OUT THE PETITION

A Petition is the document that explains why you're challenging the IRS's determination. You can complete the Court's standard Petition form or you can upload your own Petition that complies with the requirements of the Tax Court Rules of Practice and Procedure.

If you didn't already fill out the form, you can download it by clicking on the link below and then fill it out:

[Download Petition form \(T.C. Form 2\)](#)

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

CREATE A SINGLE PDF OF YOUR PETITION FORM AND IRS NOTICE

Scan your Petition and the IRS notice you received into one Petition PDF (max file size of 250 MB) or combine them digitally. ([Learn more about how to merge files into one PDF.](#))

Do not include any additional documents with your Petition, except for the IRS notice. Documents that might be evidence can be submitted at a later time.

IF YOU'RE FILING JOINTLY WITH A SPOUSE, FOR SOMEONE ELSE, OR FOR A BUSINESS...

JOINT PETITION WITH A SPOUSE

The combination of username and password serves as the signature of the individual filing the petition. To file a joint Petition with your spouse, you must have their consent and signature on the Petition. If you do not have their consent, select "Myself" as the person who is filing.

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 are not eligible to represent taxpayers and may not file a petition on someone else's behalf.

A BUSINESS

If you're filing for a business, you'll need to complete and submit the Ownership Disclosure Statement. If the answers to any of the questions is "none", write "none" and do not leave the space blank.

If you didn't already fill out the form, you can download it by clicking on the link below and then fill it out:

[Download Ownership Disclosure Statement \(T.C. Form 6\)](#)