Petitioners' Guide to Electronic Case Access and Filing

United States Tax Court
Washington, D.C.
August 6, 2020

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Chapter I. Petitioner Access

The U.S. Tax Court (the Court) provides Petitioner Access as an optional, free service allowing registered petitioners, intervenors, corporations, fiduciaries, and certain other participants (referred to here as "petitioners") to have electronic access (eAccess) and electronically view documents in their Tax Court case or cases. In addition, those who register for Petitioner Access may elect to receive service of documents electronically (eService) rather than in paper through the U.S. Postal Service. Those who consent to receive eService may also electronically submit (eFile) documents to the Court through Petitioner Access. If you do not consent to receive eService, you may continue to send and receive documents in your case in paper format. eFiling in a case can be commenced only after a petition is filed in the Tax Court in that case. **Initial filings, such as the petition, must be filed in paper form.**

Eligibility is limited to petitioners with cases pending before the Court. You may not register for Petitioner Access after the Court enters a decision or dismisses your case.

For each petition filed after September 9, 2008, the Court sends self-represented petitioners registration instructions with the Notification of Receipt of Petition. If petitioners are at the same address, the Court sends only one registration letter. Petitioners with pending cases commenced before September 10, 2008, may obtain registration instructions by sending a letter to the Clerk of the Court or submitting an online Petitioner Access Request Form. Note, however, that in cases commenced before 2005, only documents filed after January 12, 2009, are viewable electronically; in cases beginning in 2005 or later, all documents filed after March 1, 2008, are viewable electronically. Petitioners should include the docket number assigned to their case on all correspondence.

Petitioners represented by a practitioner may also request instructions and register to use Petitioner Access, but they should first consult their representative.

Corporations: A corporation may register for eAccess through counsel, if represented, or, if not represented, through the individual who signs the petition. Only one corporate officer per corporation is eligible to register.

Only the corporate officer who is authorized to represent the corporation may retain eAccess privileges. A change or replacement in the authorized representative will result in the automatic loss of eAccess privileges to that representative. The new authorized representative may register for eAccess by completing a Petitioner Access Request Form. Parties may not request access to closed cases.

Intervenors: Intervenors may register through Petitioner Access. For cases begun after September 9, 2008, a letter containing registration instructions will be sent to the intervenor at the address of record. For cases begun before September 10, 2008, an intervenor wishing to register for eAccess may submit a request using the Petitioner Access Request form located on the Court's website. Parties may not request access to closed cases.

If you would like to register for Petitioner Access, please use the instructions in Chapter II "Registration". Before you begin, you will need the registration information letter the Court sends in the packet with your Notification of Receipt of Petition. The letter contains a temporary User Name and Password linked to your case. The temporary User Name and Password are valid for 30 days after the date printed on the registration instructions.

If you require assistance or would like to request a registration letter or extension of time to register, please submit an eAccess Support Form (https://psa.ustaxcourt.gov/eAccessSupport2/) or telephone the Court at (202) 521-0700.

Terms of Use

During eAccess registration, petitioners must agree to the Terms of Use, set forth below:

> Acceptance of the Terms of Use constitutes an agreement to abide by all Court Rules, policies, and procedures governing the use of the Court's electronic access and filing system. By registering for eAccess, practitioners consent to receive electronic service (eService) of documents pursuant to Rule 21(b)(1)(D). Practitioners and petitioners who consent to receive eService agree to regularly log on to eAccess to view served documents. The combination of user name and password serves as the signature of the individual filing the documents. Individuals must protect the security of their login credentials and immediately notify the Court by submitting an online eAccess Support Form if they learn that their account has been compromised. In that event, the Court will deactivate the user's current account and issue new registration instructions, which will permit the user to establish a new secure user name and password for their eAccess account. The Terms of Use can be changed at any time without notice.
>
> Acknowledgment of Policies and Procedures
>
> I understand that:
>
> - I must provide accurate and complete information when I register for electronic access. I must promptly notify the Court of any changes to that information.

- Registration is for my and my authorized agent's use only, and I am responsible for preventing unauthorized use of my user name and password. If I believe there has been unauthorized use, I must notify the Court by completing and submitting the online eAccess Support Form.

The United States Tax Court reserves the right to deny, limit, or suspend eAccess or eFiling to anyone: (1) Who provides information that is fraudulent, (2) whose usage has the potential to cause disruption to the system; or (3) who in the judgment of the Court is misusing the system.

Hardware and Software Requirements

Users must have access to computers meeting the following minimum requirements:

- Computer and web browser: Windows computer system capable of running Internet Explorer 6.0 (or later) or Firefox 2.0 (or later) is required to use eAccess. Other systems (Macintosh, Linux) and browsers (Opera, Safari, etc.) may work but are not officially supported. The Court's eAccess system is not compatible with mobile devices such as smartphones (iOS (Apple iPhone), Android, Windows, etc.) or tablet computers (iPad, Surface, Kindle, etc.).

- PDF viewer. Documents viewable in eAccess are in PDF and may be opened in Adobe Reader 5.0 (or later) or an equivalent viewer. Adobe Reader may be downloaded free of charge at the Adobe website (www.adobe.com). When installing this product, please review and follow Adobe's directions to use Adobe Reader.

- Internet access. High-speed cable or DSL internet service is required.

- Electronic mail (email). A valid email address is required.

Additional requirements for eFiling:

- Portable Document Format (PDF) or Tagged Image File Format (TIFF) compatible word processing program. Documents may be eFiled only in PDF or TIFF formats. Some word processing programs have the capability to convert documents to PDF. Alternatively, eFilers who are unable to convert files through their word processor may use third party PDF creation software or scan their documents into PDF or TIFF formats.

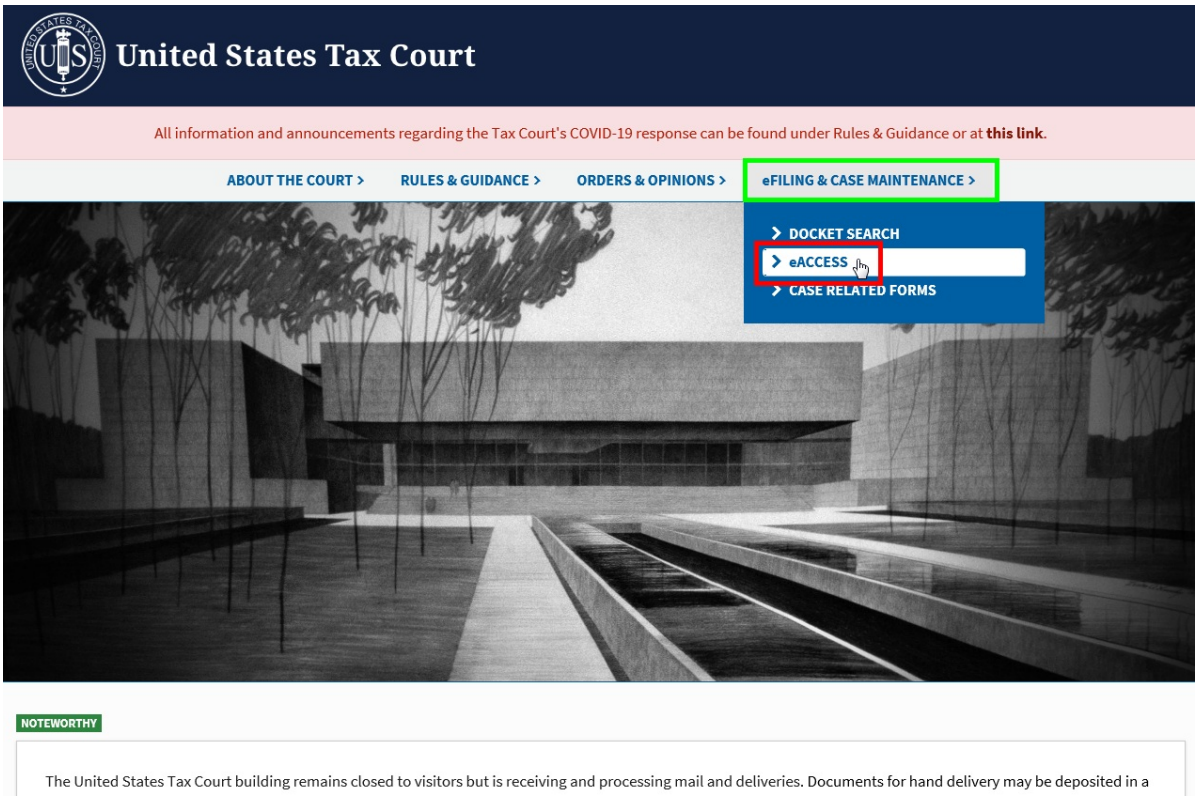
- Scanner. A scanner is required only if the eFiler wishes to submit documents that were not prepared using a word processing program, require original signatures in addition to that of the eFiler, or exist only in paper format. Scanned documents may be submitted only in PDF or TIFF formats.

Additional software may be required if the scanner is incapable of scanning directly to PDF or TIFF.

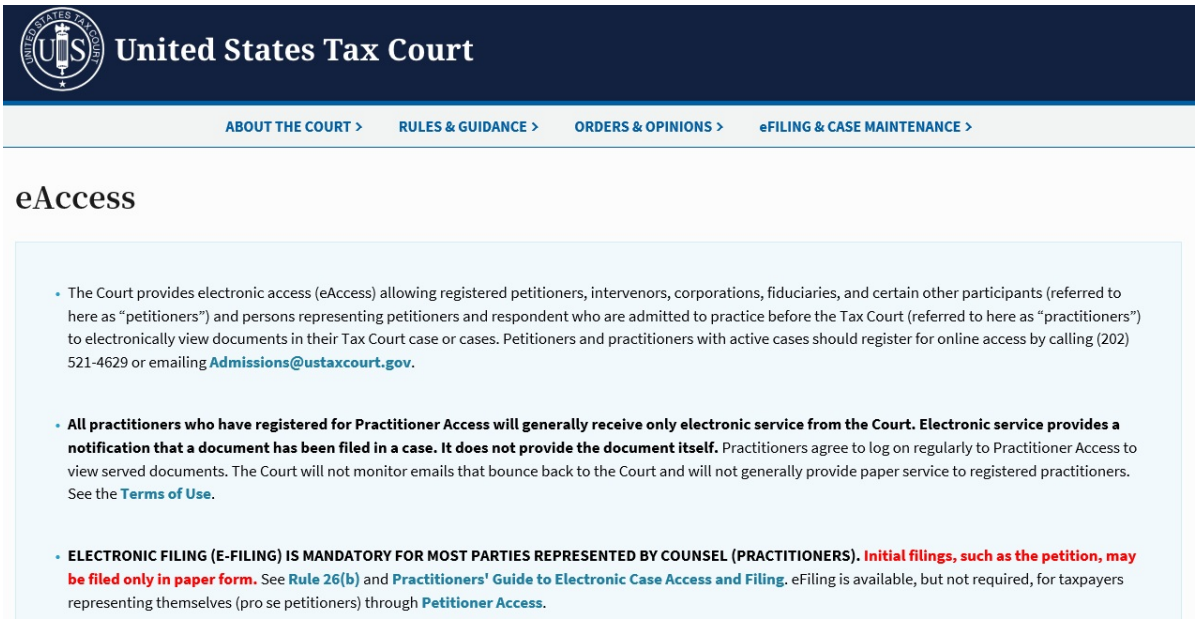
- Printer. A printer is required only if a user wishes to print documents.

Chapter II. Registration

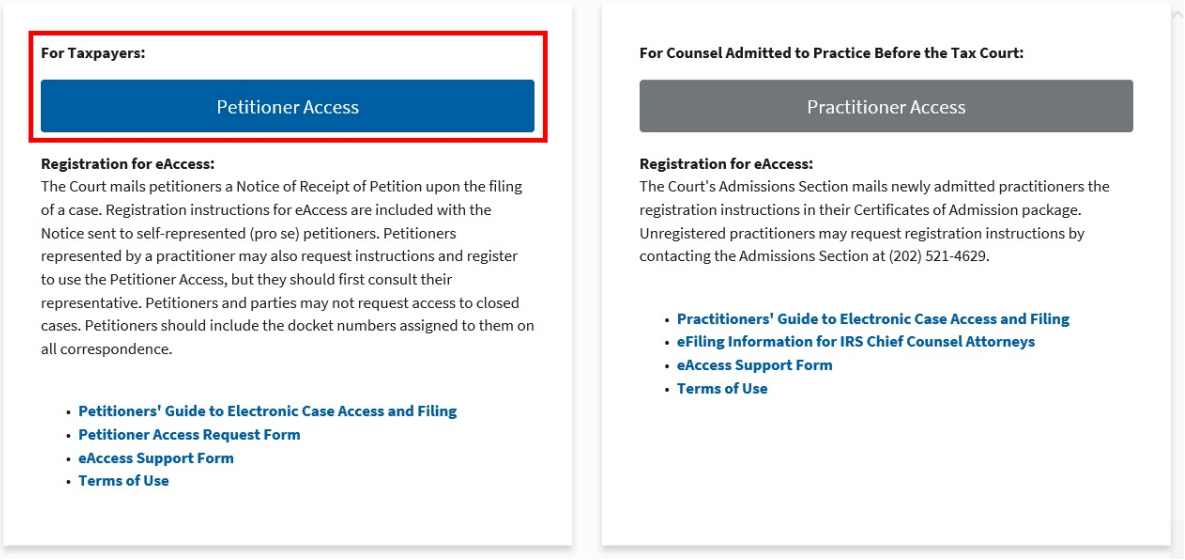
1. Open your web browser, such as Microsoft Internet Explorer, and browse to the Court's website: www.ustaxcourt.gov.



2. Click "eFiling & Case Maintenance" at the top of any page on the site and then select "eAccess".to go to the eAccess webpage http://www.ustaxcourt.gov/electronic_access.html.



3. Scroll down the page and click the blue button on the left labeled "Petitioner Access".

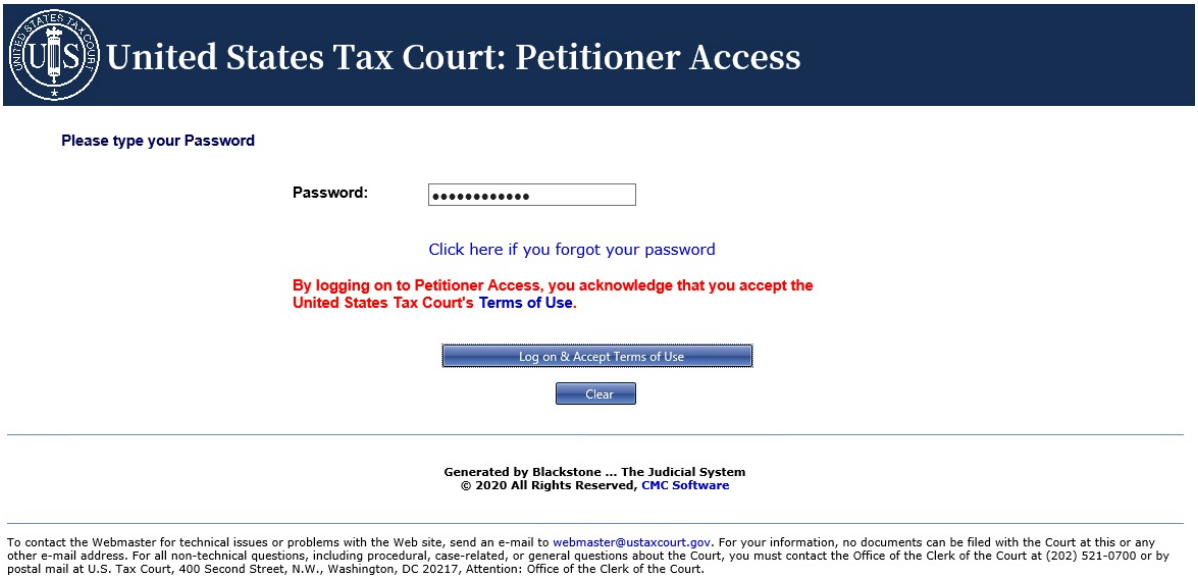


4. Type the temporary "User Name" from the letter sent by the Tax Court and click the "Submit" button. **Note**: The User Name must be typed in ALL CAPS. It may contain the letter "O", but will not contain the number zero ("0").

Note: The temporary User Name and Password are valid for 30 days from the date of the Court's letter. If you are unable to complete the registration process within the time allowed, you must contact the Court at (202)521-0700 or submit a request on the eAccess Support Form to extend the deadline.

5. Enter the password that was mailed to you and click "Log on & Accept Terms of Use". The password must be typed in ALL CAPS. It may contain the letter "O", but will not contain the number zero ("0"). **Note**: You will see

dots rather than characters as you type in the password box. To view the Terms of Use, click the hyperlinked (blue) text.



6. Complete the form by entering the required information and click "Next". Required information is indicated by an asterisk (*):

a. **New User Name** - The new username must be 10 to 34 characters in length and contain only letters and numbers.

b. **New Password** - The case-sensitive password must be 10 to 34 characters long and contain at least one capital letter and at least one number or special character such as a symbol (*, #, _) or punctuation. Leading and trailing spaces are not allowed. As you type, you will see a password strength indicator. You should use a strong password. You must type the same password in both the **New Password** and **Confirm New Password** boxes.

c. **Service E-mail Address** - This is the primary Petitioner Access email address to which the Court will send email notifications of service. The email address entered must be a valid address that is able to receive messages from the Court. Enter only one email address. You must type the same email address in both the **Service E-mail Address** and **Confirm Service E-mail Address** boxes.

d. **Recovery E-mail Address** - Optional. This is an alternate email address that you may use to recover or reset user names and passwords. It cannot be the same as your primary email address. The email address entered must be a valid address that is able to receive messages from the Court. Enter only one email address. You must type the same email address in both the **Recovery E-mail Address** and **Confirm Recovery E-mail Address** boxes.

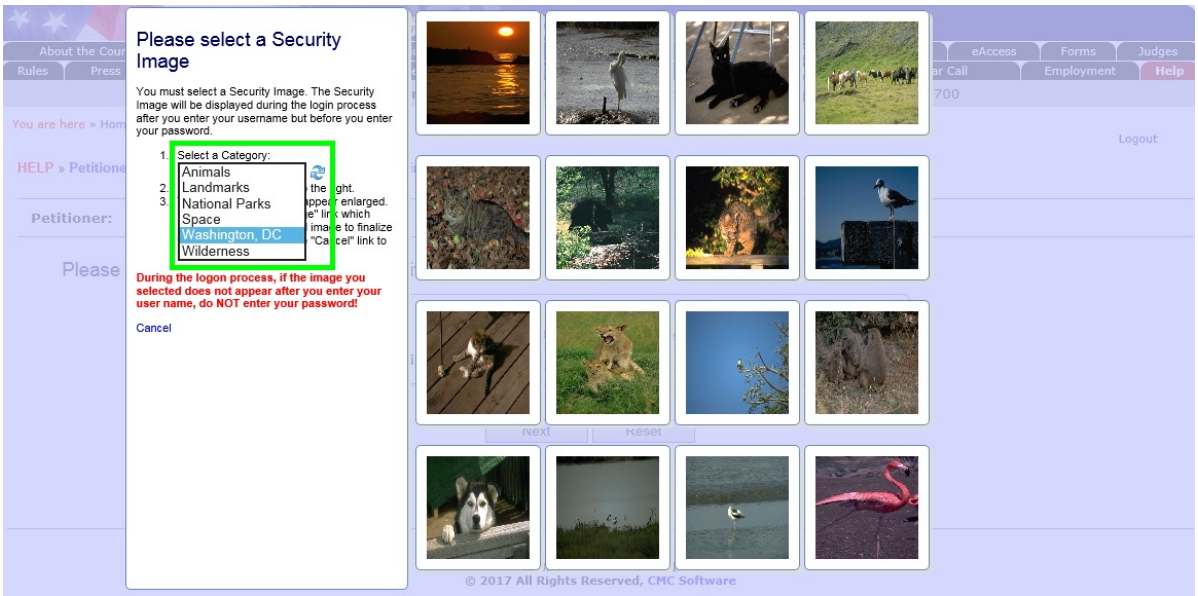
e. **Primary Phone Number** - Enter your 10-digit telephone number and click the radio button to indicate whether it is a landline or mobile number.

f. **Secondary Phone Number** - Optional. Enter another 10-digit telephone number and click the radio button to indicate whether it is a landline or mobile number.

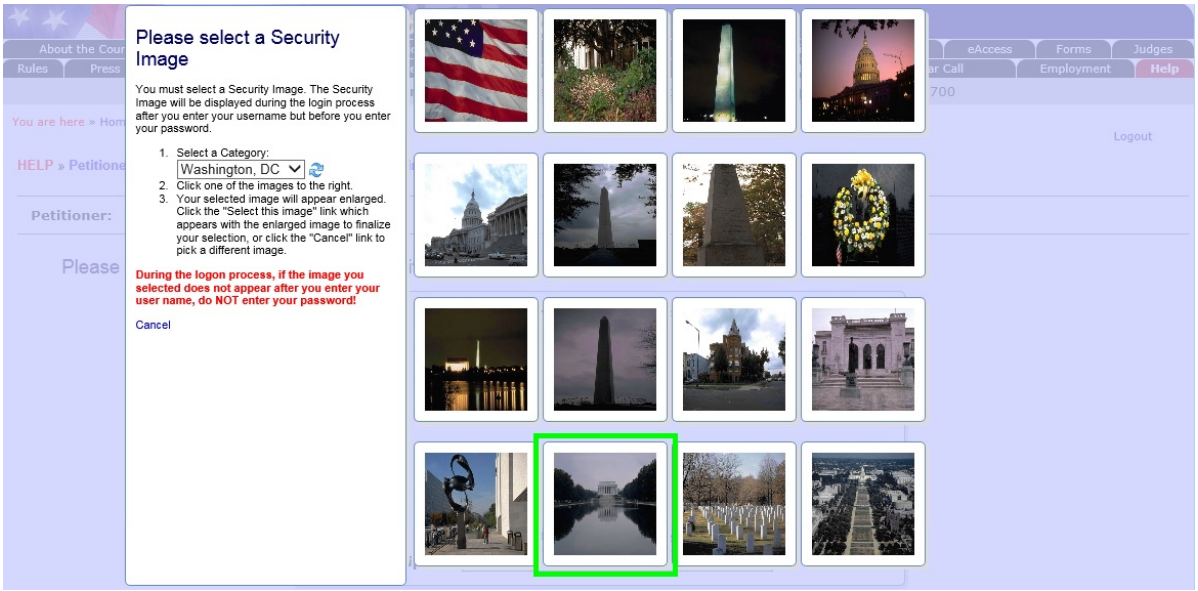
g. **Agree to the Terms of Use** - Click the box to agree to the Terms of Use. Click the hyperlinked (blue) text to view the Terms of Use.

7. Select a security image:

a. Select a category from the drop-down list to display sixteen random photos.



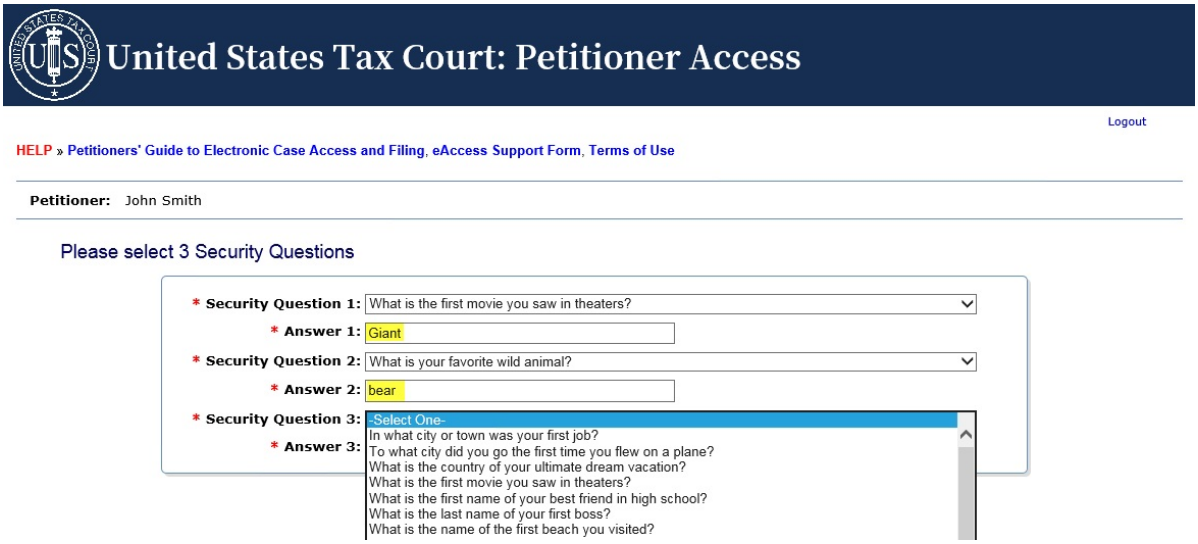
b. Click an image to preview it in a new window. To view a new set of images, click the refresh button or select a different category from the drop down list.



c. You may choose again by clicking “Pick a Different Image” or finalize your selection by clicking “Pick This Image”.

8. After you have selected a security image, you must enter a description of the image and click "Next". When you log on to Petitioner Access after registering, you should see the image you selected and the description you created. If you do not see them, contact the Court at (202) 521-0700 or submit an eAccess Support request. Do NOT enter your password.

9. Select three security questions from the drop-down lists, type your answers to each of the questions, and click the "Next" button.



Please pay close attention to how you type the answers. When you log on to Petitioner Access after registering, you must enter the answer to one of your security questions exactly as you typed it during registration, including any spaces and punctuation. For example, if you selected "In what city or town was your first job?" as your question and typed "New York, NY" as the answer, you will not be able to log in if you type "New York", "New York NY" or "New York, N.Y." The Court cannot reset the security questions. **If you are unable to correctly answer one of the three questions, you will need to re-register.**

10. Enter the confirmation code.

a. Once you have submitted the registration information, the system automatically sends an email message from psa@ustaxcourt.gov to the primary email address you entered in step 6 to validate the address and verify that your email account is able to receive messages from the Court. The message contains a Confirmation Code that you must enter to activate your Petitioner Access account.

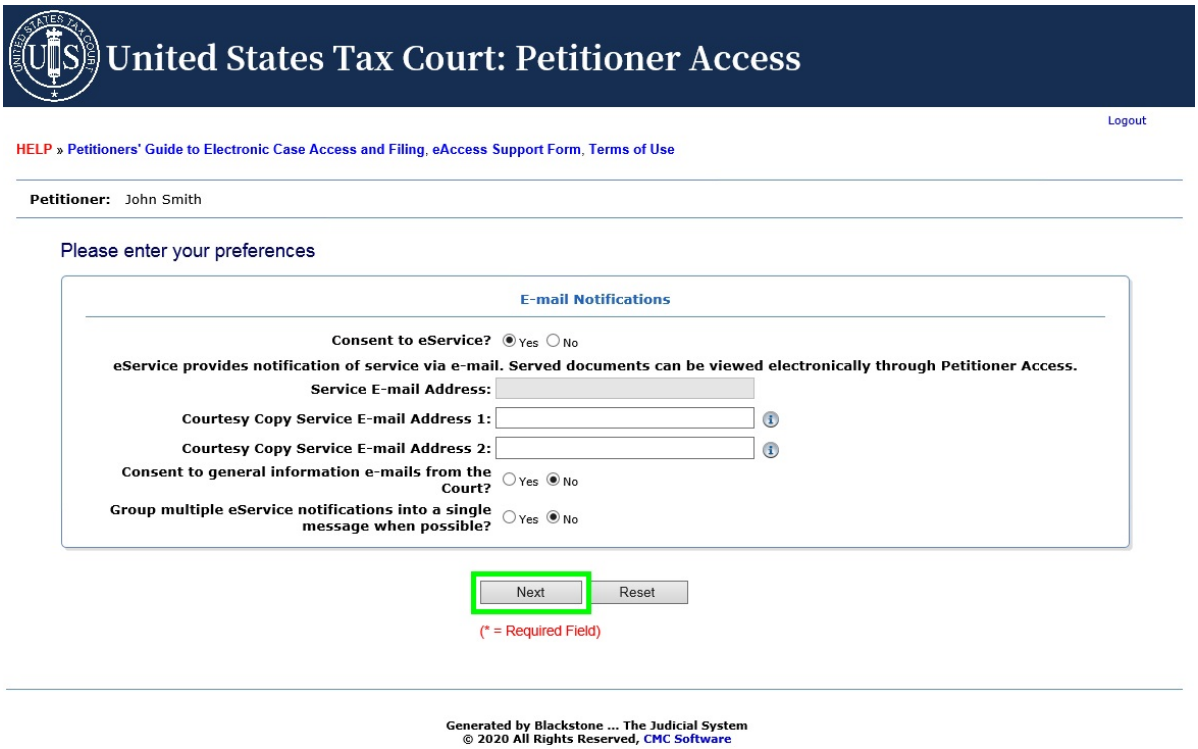
b. The confirmation code must be typed in ALL CAPS. If you prefer, you may copy the code (without quotation marks) from the email message and paste it in the Confirmation Code box. If you have multiple codes, please use the one you received most recently.

c. Click "Next".

Your Petitioner Access registration cannot be completed without entering the confirmation code. If you do not receive the message containing the

confirmation code, your junk email filter may be blocking it. The Tax Court does not respond to sender verification messages automatically generated by junk email or spam filters. Please add "ustaxcourt.gov" to your email program's list of safe or trusted domains. If you use Gmail, you may need to create a filter to direct the Court's messages to your Inbox. The Court's system will generate and send another Confirmation Code if you click the "Re-send confirmation code" button. If you still do not receive the confirmation message, you should register with a different email address.

11. Indicate your email notification preferences:



a. **Consent to eService?** - You may elect to receive eService by clicking the "Yes" radio button in answer to "Consent to eService?". If you click "Yes", the Court will send eService notifications via email to your Service E-mail Address. By accepting the Terms of Use and consenting to eService, you agree to regularly log on to Petitioner Access to view served documents.

An indication of "Yes" to "Consent to eService?" constitutes consent to electronic service of documents. You may rescind your consent by logging on to Petitioner Access, clicking the "Update Info" link, and changing the selection to "No". Consent to eService is a prerequisite for eFiling. If you rescind your consent, you will not be able to electronically submit documents to the Court. You are not required to receive eService or electronically file documents in your case.

b. **Courtesy Copy Service** - You may provide up to 2 additional email addresses to which the Court will send courtesy notifications of service.

c. **Consent to information email messages** - You may elect to receive informational emails from the Court by clicking the "Yes" radio button at the "Consent to information emails from the Court". You may change your election after registration by clicking the "Update Info" link and changing the selection to "No".

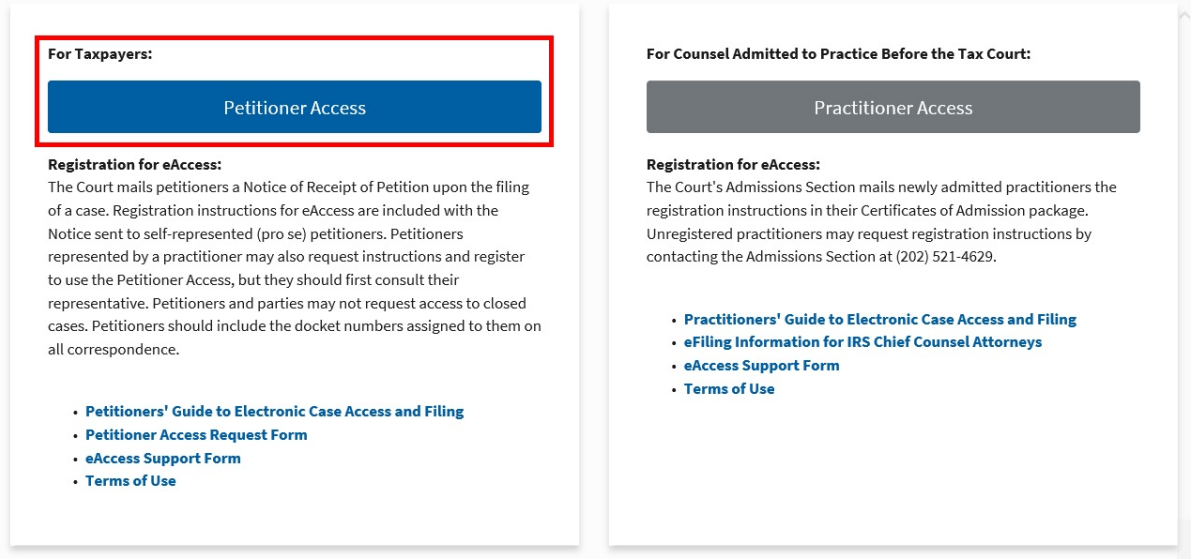
d. **Group eService notifications?** - Indicate whether you would like the Court to group email notifications into a single message when possible.

You have successfully registered and may now use Petitioner Access.

Chapter III. Accessing Case Information

Logging on to Petitioner Access

1. To log on to Petitioner Access after registration, click the blue Petitioner Access button near the bottom-left of the eAccess page webpage (http://www.ustaxcourt.gov/electronic_access.html).



2. Enter the new user name you created during registration and click "Submit". If you do not remember your user name, select the "Click here if you forgot your user name" link and follow the prompts. See page 16 for more information.

3. Type the answer to your security question exactly as you typed it during registration, including any punctuation or spaces. For example, if you selected the "In what city or town was your first job" question and typed "New York, NY" as the answer, you must type "New York, NY" as the

answer. You will not be able to log on if you type “New York”, “New York,NY” or “New York, N.Y.” Click the “Submit” button.

If you are unable to correctly answer the question, you may click the “Ask another one of my questions” button (see red box above). For security reasons, you cannot log on to Petitioner Access without correctly answering a security question. If you cannot gain access, you will need to re-register. If you wish to do so, please submit an eAccess Support Form or call the Court to delete your existing Petitioner Access profile. Once your profile is deleted, you may use the User Name and Password from the Court’s original letter containing registration instructions to register for Petitioner Access. If you no longer have the letter, please contact the Court at (202) 521-0700 to request another.

If you do not want to answer the security question each time you log on from the same computer, you may check the box below the security answer block and you will not be prompted to answer a security question on subsequent login attempts.

4. If you see the security image you selected and the description you typed during registration, type your new password and click the "Log on & Accept Terms of Use" button to continue. If you do not see the security image and description, contact the Court at (202) 521-0700 or submit an eAccess Support request.

Resolving Problems Logging On

When you correctly enter your user name, you will see the security image and description you provided during registration on the "Password" screen. If you do not see the security image and description, it is possible you have incorrectly entered your user name. When either the user name or password is typed incorrectly, you will receive an invalid login message.

You may reset your Petitioner Access user name and/or password if you do not remember them or you are unable to log on. Follow the steps below to select a new user name and/or password and access your account. Either the Service E-mail address or Recovery E-mail address in your Petitioner Access profile must be valid and able to receive automatically generated messages from the Court.

If you think you are correctly entering your username or password, it is possible there is a corrupt cookie or data stored in your web browser. Try deleting your browser's cookies, passwords, and form data. If you are using Internet Explorer, click "Tools" and "Delete Browsing History", and then click the appropriate button. You may also try using a different internet browser or computer.

Please confirm your computer meets the minimum eAccess hardware and software requirements: Windows computer system capable of running Internet

Explorer 6.0 (or later) or Firefox 2.0 (or later) is required to use eAccess. Other systems (Macintosh, Linux) and browsers (Opera, Safari, etc.) may work but are not officially supported. The Court's eAccess system is not compatible with mobile devices such as smartphones (iOS (Apple iPhone), Android, Windows, etc.) or tablet computers (iPad, Surface, Kindle, etc.).

1. Resetting your user name.

   a. If you forget your user name, select the "Click here if you forgot your user name" link which will open a new tab in your browser.

   b. Click the box next to "I'm not a robot".

   c. When a green check appears in the box next to "I'm not a robot", click "Next".

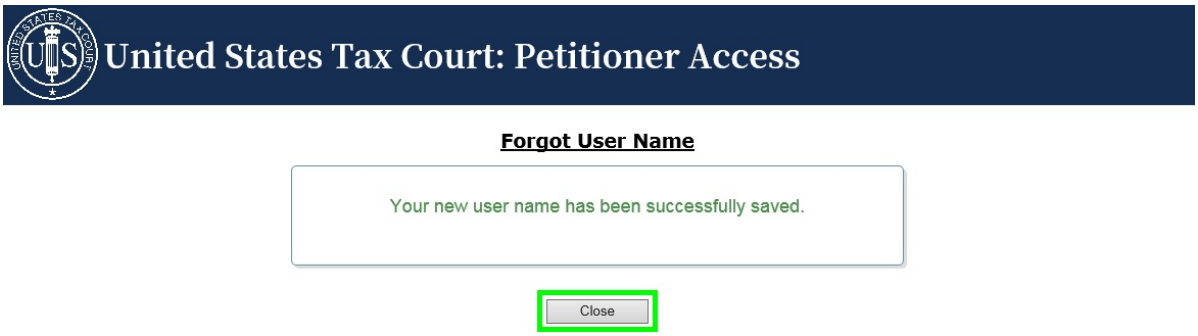
d. Enter your primary email address in the "Service E-mail" address box and click "Next". Alternatively, you may click the "Ask for Recovery E-mail Address" button if you are unable to access your service email account.

e. Type the answer to your security question exactly as you typed it during registration, including any punctuation or spaces. For example, if you selected the "In what city or town was your first job?" question and typed "New York, NY" as the answer, you must type "New York, NY" as the answer. You will not be able to log on if you type "New York", "New York,NY" or "New York, N.Y." If you are unable to correctly answer the question, you may click the "Ask another one of my questions" button. **If you are unable to correctly answer one of the three questions, you will need to re-register.**

f. The system will automatically send an email message containing a Recovery PIN to the email address you entered in step e above. If you do not receive the message, check your junk or spam folder. You may also click the "Click here if you did not receive the Recovery PIN and another one will be sent to you" button to generate and email another PIN. If you receive more than one Recovery PIN, please use the one you received most recently.

g. You must enter a new user name and click "Save". The new username must be 10 to 34 characters in length and contain only letters and numbers.

h. Click the "Close" button to return to the Petitioner Access login tab and enter your new user name.



2. Resetting your password

a. If you forget your password, click the "Click here if you forgot your password" link below the password box to display the "Forgot Password" page.

b. Click the box next to "I'm not a robot". Respond to the reCAPTCHA challenge to prove that you are not a computer program trying to access the system.

c. When a green check appears in the box next to “I’m not a robot”, click “Next”.

d. Enter your primary email address in the “Service E-mail” address box. Alternatively, you may click the “Ask for Recovery E-mail Address” button if you are unable to access your service email account.

e. Click “Next”.

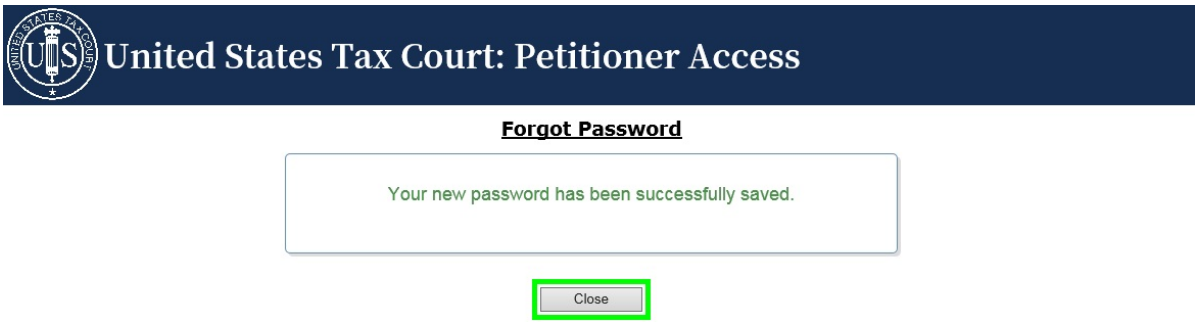
f. Type the answer to your security question exactly as you typed it during registration, including any punctuation or spaces. For example, if you selected the “In what city or town was your first job?” question and typed “New York, NY” as the answer, you must type “New York, NY” as the answer. You will not be able to log on if you type “New York”, “New York,NY” or “New York, N.Y.” If you are unable to correctly answer the question, you may click the “Ask another one of

my questions" button. **If you are unable to correctly answer one of the three questions, you will need to re-register.**

g. The system will automatically send an email message containing a Recovery PIN to the email address you entered in step d above. If you do not receive the message, check your junk or spam folder. You may also click the "Click here if you did not receive the Recovery PIN and another one will be sent to you" button to generate and email another PIN. If you receive more than one Recovery PIN, please use the one you received most recently.

h. You must enter and confirm a new password. The case-sensitive password must be 10 to 34 characters long and contain at least one capital letter and at least one number or special character such as a symbol (*, #, _) or punctuation. Leading and trailing spaces are not allowed. Click "Save".

i. Click the "Close" button to return to the Petitioner Access login tab and enter your new password.



Logging Off Petitioner Access

At the end of your Petitioner Access session, you may log out the system by clicking the "Logout" hyperlink in the upper-right corner of the screen below the date.

Viewing the Docket Sheet and Documents

You may view case information and documents available in electronic form in your case(s) by logging on to Petitioner Access.

Note: Transcripts of hearings and trials are not electronically viewable until 90 days after the proceeding.

What Can Be Viewed Through eAccess?

In cases commenced before 2005, documents filed after January 12, 2009, and in all other cases, documents filed after March 1, 2008, are viewable through eAccess.

What Cannot Be Viewed Through eAccess?

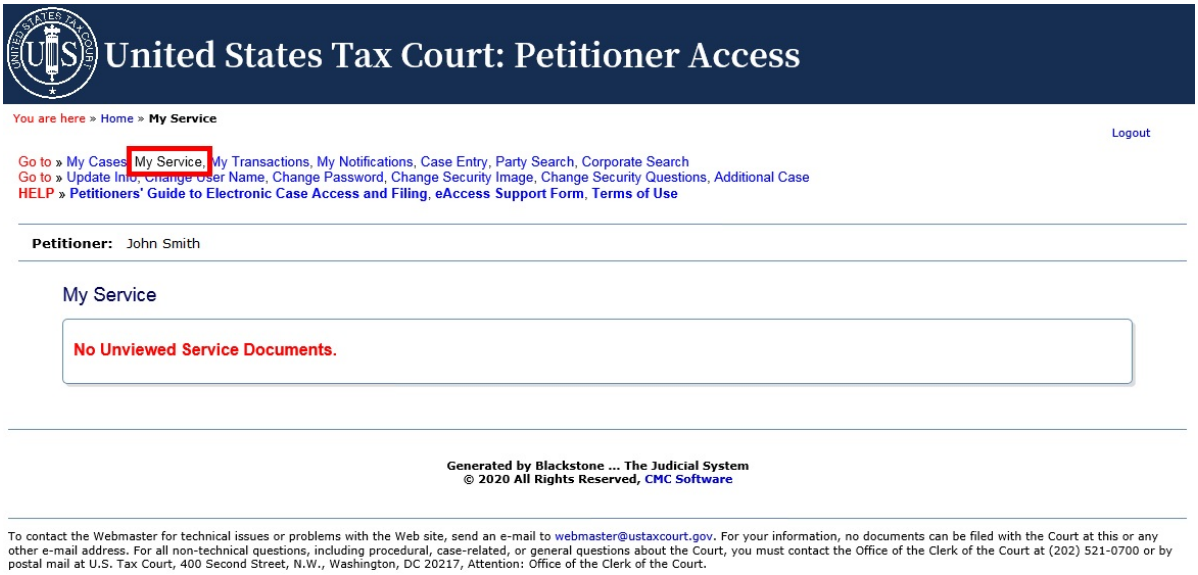
The following documents cannot be viewed through eAccess:

- Documents in sealed cases
  Individual documents that have been sealed or deemed stricken from the record
- Documents in disclosure cases (i.e., cases where the docket number ends with the letter "D")
- Transcripts (until 90 days after the date of the proceeding)

As a reminder, the general public may use Docket Inquiry on the Court's website to view all Tax Court opinions, orders, decisions, and docket records in unsealed cases without registering for eAccess.

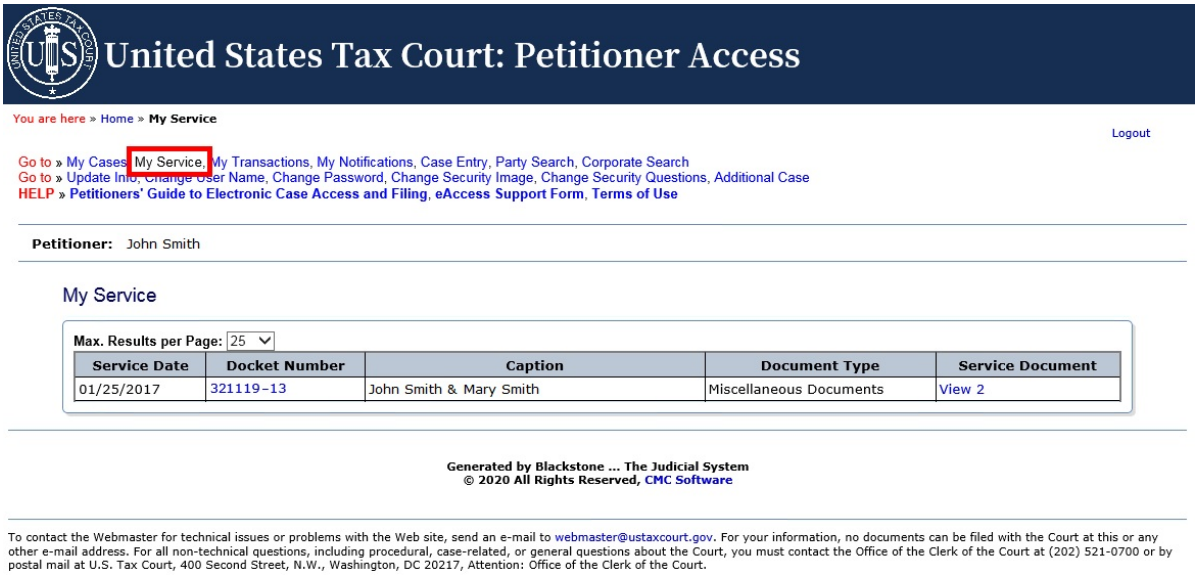
Service Documents

If you consented to receive eService, you will see a list of unviewed documents eServed in your cases on the "My Service" page each time you log on to Petitioner Access. If all previously eServed documents have been viewed and no new documents have been served in your case(s), you will see the "No unviewed Service Documents" message. Documents served in paper, if any, will not appear on the "My Service" page.



If new documents have been served or you have not viewed previously served documents, they will be listed on the "My Service" page. The page displays the date of service, the docket number and caption of the case, type of document served, and a "View" hyperlink showing the number of pages in the document. Clicking the hyperlinked docket number will take you to the "Case Index" for the case. Clicking the "View" hyperlink in the "Service Document" column will open the document in Adobe Reader or equivalent PDF viewer. The PDF viewer's toolbar appears directly above the document window. If the displayed document is larger than the screen or consists of multiple pages, the scroll bars on the right side of the window may be used to move through the document. Clicking the appropriate icons on the toolbar will save or print the document.

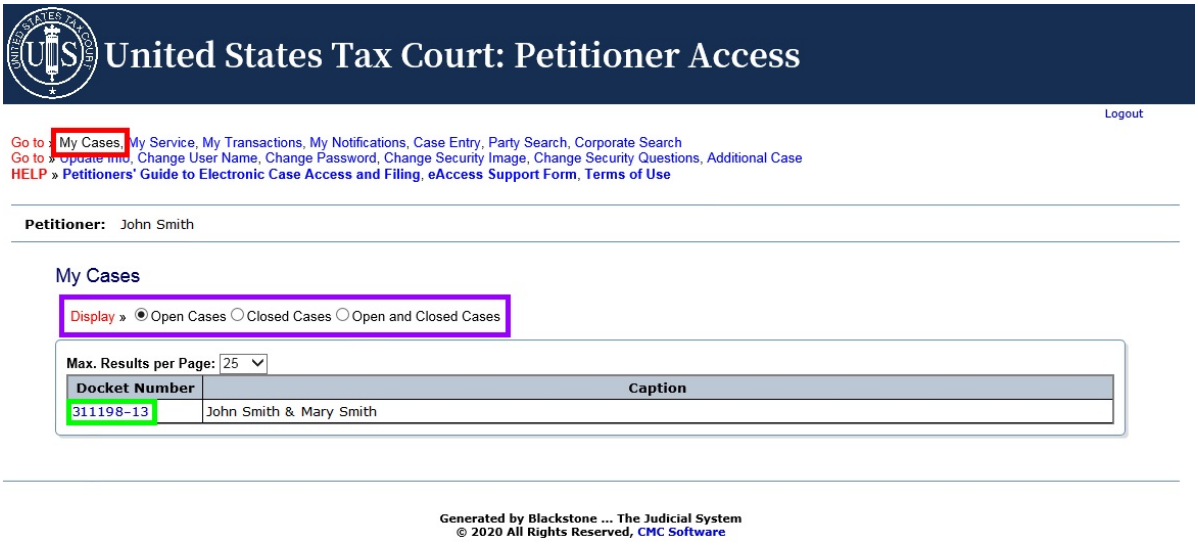
Documents will remain on the list of unviewed service documents until they are viewed. Clicking the "View" hyperlink to download a document counts as viewing the document. After the service view is exhausted, the document may be viewed again from the Case Index or Miscellaneous Unfiled Documents.



If the document window opens to a blank screen, please see page 27 for instructions on changing your Adobe Acrobat or Adobe Reader settings. Should you encounter problems viewing documents, please seek help.

My Cases

After viewing a service document or to view other documents in your cases, click the "My Cases" hyperlink near the top of the page to display a list of your open cases. If you did not consent to receive eService, you will see a list of open cases on the "My Cases" page after logging on to Petitioner Access.



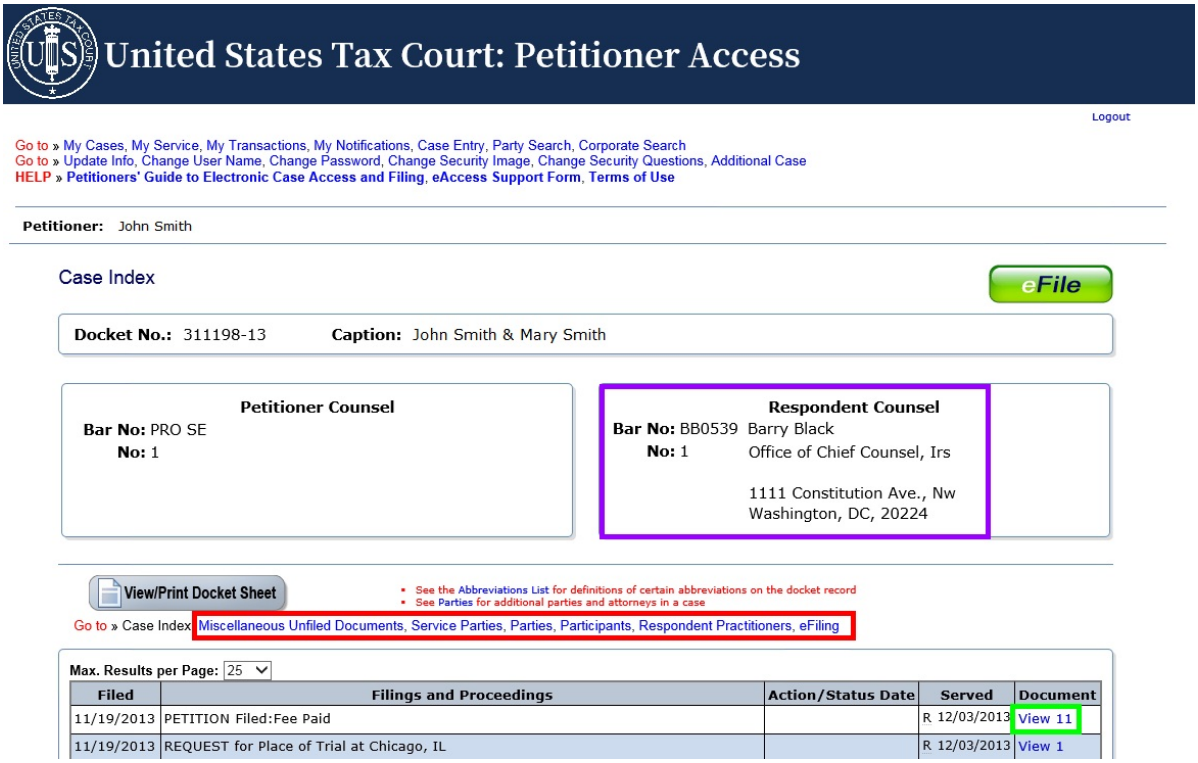
Click the "Closed Cases" radio button to display a list of your closed cases (see purple box above). You may also click the "Open and Closed Cases" radio button to display all your cases (both open and closed).

Click the hyperlinked docket number to view the docket sheet for the selected case.

Note: If you have more than one case before the Tax Court, you must add each additional case to your Petitioner Access profile using the instructions on page 32 before you will see them in your "My Cases" list.

The Docket Sheet and Case Index

The docket sheet shows the Docket Number and caption (the names of petitioners) of your case, the names of the counsel, including the IRS attorney handling your case (see "Respondent Counsel" in the purple box below), and the Case Index--a list of all filings and proceedings in the case. You will see "Pro Se" in the Petitioner Counsel box if you are the primary petitioner and you are representing yourself before the Court.



To print the docket sheet, click the gray "View/Print Docket Sheet" button located above the Case Index to open a printer friendly version. Click the print button in the printer friendly window.

For documents available in electronic form, you will see a "View" hyperlink that includes the number of pages in the document. The Tax Court does not impose user fees or charge to view, save, or print documents. To view a document, click the hyperlink once. In the example above, the Petition contains eleven pages. Clicking

the "View 11" hyperlink would open the document. Please allow a sufficient amount of time for a document to open. Large documents take longer to open.

Documents are in portable document format (PDF) and require Adobe Reader or equivalent to view them. Clicking "View" launches Adobe Reader or an equivalent PDF viewer and displays the document within the browser window. The PDF viewer's toolbar appears directly above the document window. If the displayed document is larger than the screen or consists of multiple pages, the scroll bars on the right side of the window may be used to move through the document. Clicking the appropriate icons on the toolbar will save or print the document. A document may be saved or printed each time it is viewed through eAccess, and parties are encouraged to do so.

If the document window opens to a blank screen, please see below for instructions on changing your Adobe Acrobat or Adobe Reader settings. Should you encounter problems viewing documents, please seek help immediately.

The docket sheet also contains links (see the red box, above) to certain correspondence documents, information on parties, participants, and practitioners in the case. If you consent to eService, you will also see an eFiling link:

- **Miscellaneous Unfiled Documents** - displays a list of viewable documents that were not filed in the case, such as correspondence from the Court.

- **Service Parties** - displays the parties in the case who require service with the type of service (paper or electronic) they receive and the party whom they represent, if any.

- **Parties** - displays petitioners, intervenors, corporations, and fiduciaries in the case and their counsel, if any.

- **Participants** - displays the partner(s) who elect to participate in a partnership action by filing a notice of election to participate under Rule 245.

- **Respondent Practitioners** - displays the attorneys representing the IRS.

- **eFiling** - displays the eFiling form that allows you to electronically transmit documents to the Court. See Chapter VI "Electronic Filing (eFiling)" for more information.

Resolving Problems Viewing Documents

To avoid problems using eAccess, try adding www.ustaxcourt.gov to your list of trusted sites and change your browser settings to allow pop-up windows on the Court's site. The Court requires high-speed cable or DSL internet service to use

eAccess. Dial-up service may not allow a document to download before the eAccess connection times out.

A large document may take several minutes to open, even with a high-speed connection. Please allow sufficient time for it to download. The system will alert you when the document is very large (greater than 500 pages or 500MB).

Petitioner Access is not compatible with mobile devices, such as tablet computers or smartphones. You should attempt to view documents only from a notebook or desktop computer.

The Court's system sends a Notification of Service immediately after a document is eFiled. The document must be indexed before it may be viewed through Petitioner Access. This may take several minutes or longer, depending on the size of the document and volume of transactions the system is processing. The Court recommends waiting approximately 30 minutes after receiving the Notification of Service before attempting to view the document eServed.

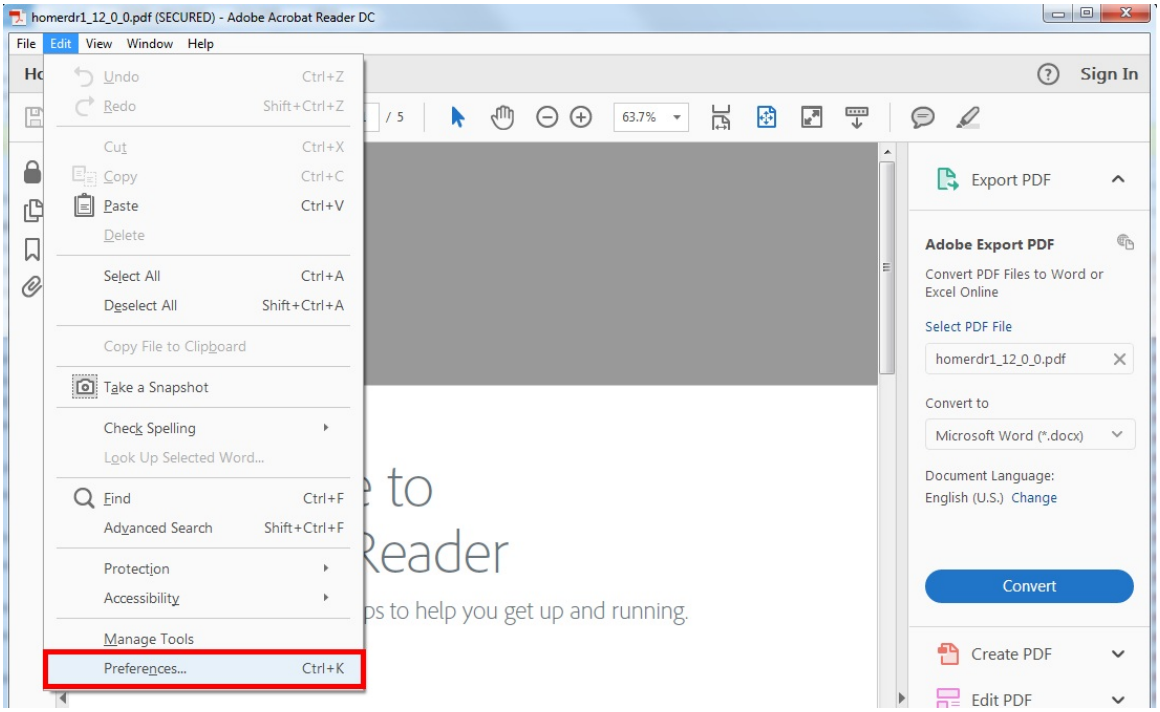
Adobe Acrobat, Adobe Reader, or equivalent PDF viewer is required to view documents. Adobe Reader may be obtained free of charge from the Adobe website (www.adobe.com). If you are having trouble viewing a document, try downloading and installing the latest version of the viewer.

If a document opens to a blank screen or you receive an error when opening a document, a setting in Adobe Acrobat or Adobe Reader may be preventing it from opening. To change the setting:

1. Close Petitioner Access and all web browser windows.

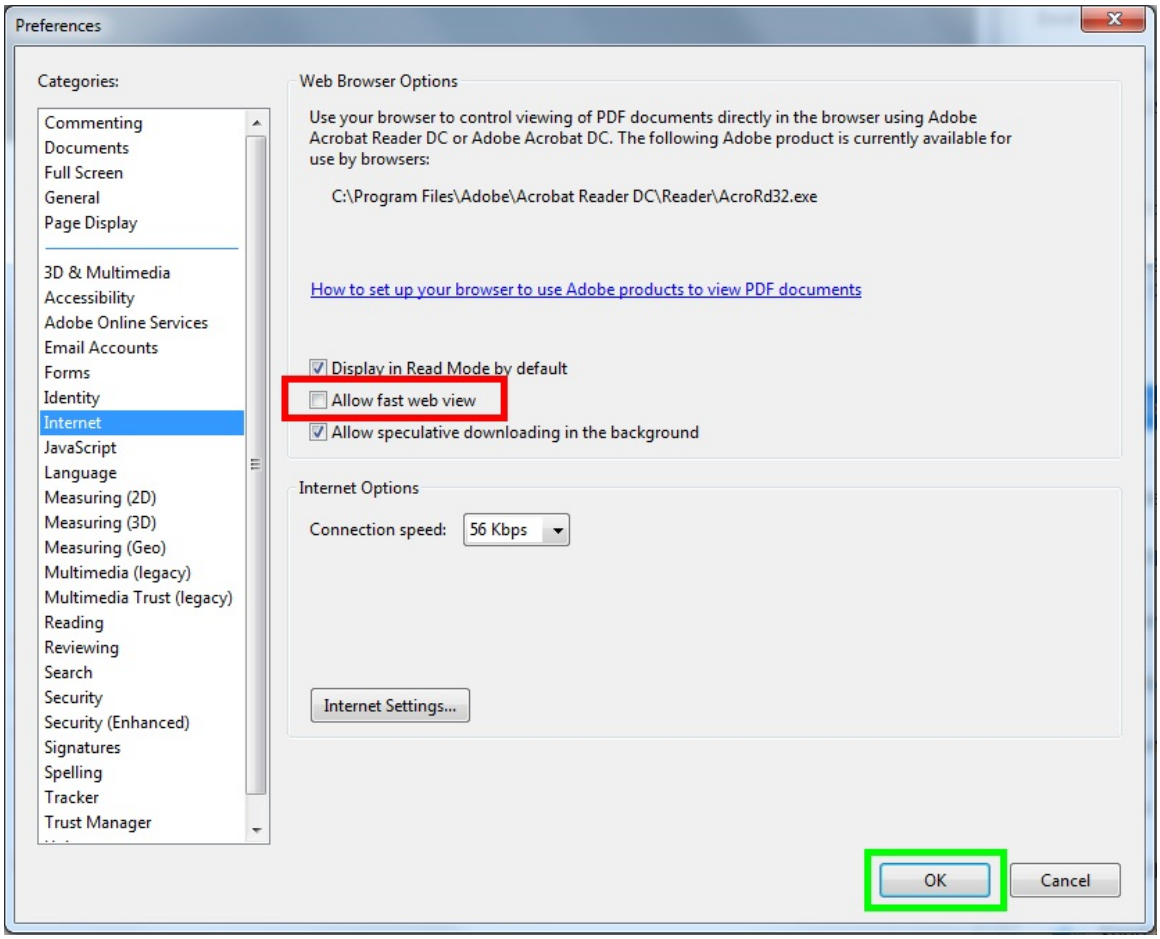
2. Launch Adobe Reader. (Depending on your computer, you may need to click the "Start" button and then "All programs", and select Adobe Reader from the list of programs.)

3. Select "Edit" on the menu and click "Preferences" at the bottom of the menu.



4. Select the “Internet” category on the left of the “Preferences” window.

5. Uncheck “Allow fast web view” box under “Web Browser Options”.



6. Click OK.

7. Exit Adobe Reader.

8. Reboot your computer.

9. Log on to Petitioner Access and view your document.

Note: Updating Adobe Reader and Adobe Acrobat may reset the "Allow fast web view" setting. Verify that the "Allow fast web view" box is unchecked each time you update either program.

Searching Docket Records

Petitioner Access allows you to search for cases and view Docket records of unsealed cases to which you do not have eAccess. You may also view opinions, orders, and decisions which are available to the public. Note: Orders and decisions entered before March 1, 2008, are not viewable. You may search by docket number (Case Entry), the name of a party (Party Search), or the name of a corporation (Corporate Search).

Case Entry

To search for a case by docket number, click the "Case Entry" link, type the Docket Number, and then click the "Search" button to display the docket sheet.

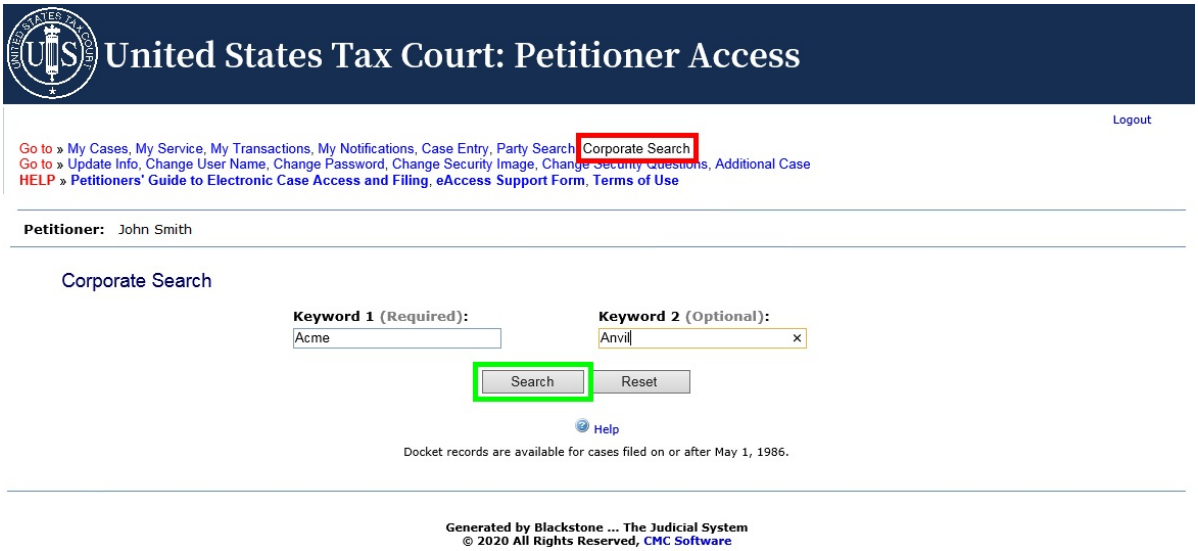
Party Search

To search by the petitioner's name, click the "Party Search" link, enter the petitioner's last name (required), and click "Search". You may narrow the search by entering the first name, middle initial, and/or state.

Click the hyperlinked docket number in the search results to select a case.

Corporate Search

If the petitioner is a corporation, click the "Corporate Search" link, enter one key word from the petitioner's name in the "Keyword 1" box, and click "Search". You may narrow the search by entering a second key word in the "Keyword 2" box. Any cases found will be displayed. Click the hyperlinked docket number in the search results to select a case.



Adding an Additional Case to Your Profile

If you have filed more than one petition in the Tax Court since 2005, you may register for eAccess to each open case. After obtaining registration instructions with temporary User Names and Passwords for the additional cases, you may add them to your Petitioner Access profile by first clicking the "Additional Case" hyperlink near the top of the webpage. Enter the user name and password from the registration instructions that were sent for the additional case and then click "Save".

You will see a message confirming the case has been added to your profile. The case will now appear in your "My Cases" list. You may repeat the process, as needed, to add other cases to your Petitioner Access profile.

Note: In cases commenced before 2005, only documents filed after January 12, 2009, are available in electronic form. In cases commenced in 2005 or later, documents filed after March 1, 2008, are viewable electronically.

Chapter IV. Maintaining Your Profile

Updating Contact Information and Consent to eService

Information you change in your Petitioner Access profile, except for your service preference, does not appear on the Docket record for your case. You must file Form 10, Notice of Change of Address, to change your mailing address or telephone number on record with the Court.

To update your consent to receive eService or change the email notification preferences which you provided during registration, click the "Update Info" link. Make the needed changes and click the "Save" button. The email address you provide must be able to receive messages from the Court. Your consent to receive eService is required in order to eFile.

If you accept the Terms of Use and consent to eService, you agree to regularly log on to Petitioner Access to view served documents. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, you should add the Court's domain "ustaxcourt.gov" to your email program's list of safe senders. **The Tax Court does not respond to sender verification messages automatically generated by junk email or spam filters.** If an email notification of service is returned, the Court will revoke your consent to eService and you will be unable to eFile documents.

To view the eAccess Terms of Use, click the "Click here to view our Terms of Use" link (see purple box above).

Change User Name

To change your user name, click the "Change User Name" link and enter a new user name in the top box. The new username must be 10 to 34 characters in length and contain only letters and numbers. Type the new user name again in the "Confirm New User Name" box. Click the "Save" button to save the change.

Change Password

To change your password, click the "Change Password" link. Type the current password (the password you used to log on most recently to Petitioner Access) in the "Old Password" box and enter the new password in the "New Password" box. The case-sensitive password must be 10 to 34 characters long and contain at least one capital letter and at least one number or special character such as a symbol (*, #, _) or punctuation. Leading and trailing spaces are not allowed.

Type the new password again in the "Confirm New password" box. Click the "Save" button to validate and save the change.

Change Security Image

To change your security image or its description, click the "Change Security Image" link. The current image and description are displayed. To select a different image, click the "Click here to change your Security Image" link. Select a new image as on page 9. You may change the description by deleting the existing text from the box and then typing a new description. Click the "Save" button to save your changes.

Change Security Questions

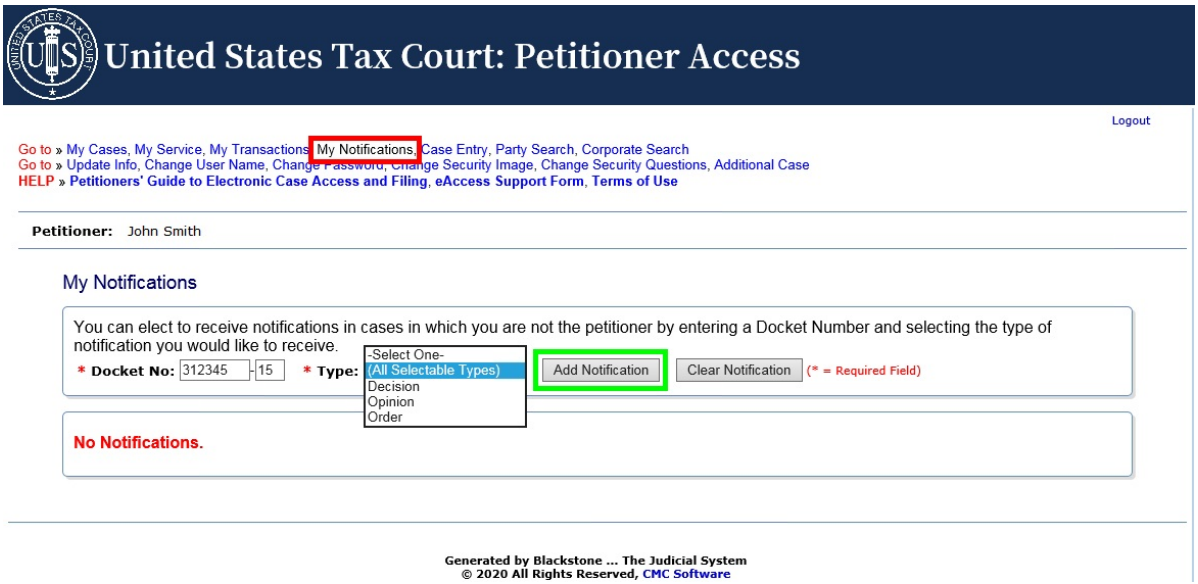
To change your security questions, click the "Change Security Questions" link. The current questions and answers are displayed. Select a different question from one of the security question drop-down lists. Type the answers to the new questions in the "Answer" fields and then click the "Save" button to save the changes.

Please pay close attention to how you type the answer. When you log on to Petitioner Access after registering, you must provide the answer to your security question exactly as you type it during registration, including spaces and punctuation. For example, if you selected the "In what city or town was your first job?" question and typed "New York, NY" as the answer, you must type "New York, NY" as the answer. You will not be able to log on if you type "New York", "New York,NY" or "New York, N.Y." If you are unable to correctly answer the question, you may click the "Ask another one of my questions" button. **If you are unable to correctly answer one of the three questions, you will need to re-register.**

There is no way to reset the security questions should you be unable to correctly answer one of the questions. You will need to re-register. If you would like to do so, please contact the Court by submitting an eAccess Support Form (https://psa.ustaxcourt.gov/eAccessSupport2/) or by telephone at (202) 521-0700, and we will delete your existing profile. You may use the temporary User Name and Password from the Court's letter containing registration instructions to re-register immediately after the profile is deleted. If you do not have the letter, you may request another.

My Notifications

You can elect to receive email notifications when decisions, opinions, and/or orders are filed in cases in which you are not the petitioner. When documents that meet the selected criteria are served, you will receive an email notification. To view a document, use Case Entry, Party Search, or Corporate Search (see page 30) to access the case, and then click the relevant "View" hyperlik.



1. Enter the Docket Number.

2. Select the type of document for which you would like to receive service notifications from the following: All Serviceable Types, Decision, Opinion, Order.

3. Click the "Add Notification" button.

To stop receiving email notifications in a certain case or for a specific type of document, click the corresponding link in the "Remove" column (see red box below).

Chapter V. Electronic Service (eService)

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. Rule 21(b)(5) authorizes such service through the Court's eAccess system pursuant to procedures prescribed by the Court.

An eFiler may use the Court's transmission facilities to electronically serve those parties or persons in the case who have consented to electronic service. Petitioners may consent to eService when registering for eAccess by choosing "Yes" at the "Consent to eService?" option, or if already registered, by logging on to Petitioner Access, clicking the "Update Info" link, and selecting "Yes" at the "Consent to eService?" option. See Chapter IV "Maintaining Your Profile" for more information. Petitioners who consent to eService agree to log on regularly to Petitioner Access to view served documents.

Self-represented petitioners are not required to consent to eService. The Court and all other parties will serve petitioners who do not consent to eService with documents in paper form. Consent to eService is a prerequisite to eFiling. Petitioners who do not consent to eService will not be able to eFile and must file all documents with the Court in paper form. Petitioners may remove their consent to eService by logging on to Petitioner Access, clicking the "Update Info" link, and selecting "No" at the "Consent to eService?" option.

Each time a party eFiles a document, the Court's eAccess system generates an email Notification of Service to all parties and persons in the case who have consented to electronic service. The Notification of Service 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 the eFiled document. Similarly, each time the Court issues a document in a case, a Notification of Service is generated to all parties who have consented to electronic service.

Upon receipt of the Court's email Notification of Service, the recipient should log on to eAccess to view/download the document(s) from the list of unviewed Service Documents. The document may also be saved or printed at this time. The document is removed from the unviewed Service Document list after the user clicks the View link.

Note: The Court's system sends a Notification of Service immediately after a document is eFiled. The document must be indexed before it may be viewed through eAccess. This may take several minutes or longer, depending on the size of the document and volume of transactions the system is processing.

The filing party must make paper service on service parties who have not consented to electronic service and when filing a document with the Court in paper

form. In most cases, the only party that petitioners will need to serve is the IRS (respondent). The IRS has consented to receive eService so a certificate of service is usually not required when petitioners eFile documents in such cases.

Parties cannot use the Court's transmission facilities 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.

Simultaneous briefs (briefs due by all parties to the Court on the same day) will be added to the Case Index as they are filed but will not immediately be served or be viewable through Petitioner Access. The Court will serve simultaneous briefs when all have been received. Simultaneous briefs may be viewed through Petitioner Access after service.

Petitioner Access users must provide an email address that is able to receive messages. By accepting the Terms of Use, petitioners are required to check their email and to update their email address in Petitioner Access profile in the event it changes. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, petitioners 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. If you use Gmail, you may need to create a filter to direct the Court's messages to your Inbox.

Chapter VI. Electronic Filing (eFiling)

This guide is intended for the use of petitioners who represent themselves before the Tax Court. Petitioners who represent themselves may but are not required to eFile in their Tax Court case. Counsel for petitioners should use the "Practitioners' Guide to Electronic Case Access and Filing" available on the Court's website.

Who May eFile?

Taxpayers (petitioners) who register for Petitioner Access, agree to the eAccess Terms of Use, and consent to electronic service (eService) may electronically file (eFile) documents from a computer that meets the minimum requirements for eAccess (see Chapter I "Petitioner Access"). The petition may be filed only in paper form; thus, eFiling in a case can be commenced only after a petition has been filed in the Tax Court in that case.

What Documents May Be eFiled?

The table on page 76 includes the documents that may be filed with the Tax Court. The Tax Court Rules of Practice and Procedures are applicable to all documents filed with the Court.

If you eFile a document, you must eFile all subsequent documents in the case (except ineligible or sealed documents). If you wish to file a document in paper form after eFiling other documents, you must file a motion requesting leave (permission) of the Court to do so.

You must electronically transmit to the Court any exhibits or attachments to eFiled documents. Exhibits and attachments must be included in the same electronic file as the document you are eFiling. You may mail exhibits or attachments that are not in a format that readily permits electronic conversion to PDF or TIFF format, such as blueprints and software, to the Court with a cover sheet including the caption, docket number, title of the electronically filed document, and date the document was eFiled (see page 89 for sample format). The eFiled document should indicate which exhibits or attachments are not electronically transmitted (and thus not included in the eFiled document), and you should send a copy of the exhibits or attachments to the other parties or persons in the case in the format in which they are filed with the Court. See page 49 for additional information on service of documents.

If you eFile documents in the nature of evidence, for example, bank statements or cancelled checks, they are not considered to have been "received into evidence" by the Court. You and the IRS (respondent) may offer evidentiary materials to the Court at the time of trial, at which time the Court may receive

those materials into evidence. Until those materials are received into evidence during your trial or hearing, you cannot rely on such documents as evidence.

Unlike exhibits which are included in the document file, you would eFile a document requiring leave (permission) of the Court for filing, such as a Reply filed out of time, in a separate file from an eFiled motion for leave to file per Rule 41(a) of the Tax Court Rules of Practice and Procedure. However, you must submit the document requiring leave in the same eFiling transaction as the motion. For example, you should eFile a motion for leave to file a reply out of time (motion.pdf) and add the Reply (reply.pdf) when prompted to attach the document to be eLodged. The motion will be eFiled and the Reply will be eLodged. If the Court grants the motion for leave, then the Court will file the Reply. You must also eFile a motion for leave with supporting memorandum of law and related papers as separate documents but in the same transaction. See instructions on page 62 for additional information on eFiling documents requiring leave and supporting documents.

Affidavits, briefs, declarations, and memoranda that are filed in support of documents other than motions for leave should be eFiled in separate transactions. For example, you may file a motion for summary judgment in one transaction and a declaration in support of the motion in another transaction.

You cannot eFile documents in disclosure cases (i.e., cases where the docket number ends with the letter "D") and sealed cases. All documents in sealed and disclosure cases must be filed in paper form. In addition, you must also file motions to seal a document or a case, motions for protective order requesting that something (i.e., address, document, or case) be sealed, and responses to motions to seal in paper form.

Documents filed in paper form may be hand-delivered to the Tax Court between 8:00 a.m. and 4:30 p.m. (eastern time) or mailed to:

United States Tax Court
400 Second Street, N.W.
Washington, D.C. 20217-0002

Documents filed by those who are not parties to a case must be filed in paper form because those persons do not have eAccess to the case. For example, if a party serves a subpoena on a witness, the witness may file a motion to quash, but must do so in paper form.

Timeliness of eFiled Documents

A document will be considered timely filed if it is electronically filed at or before 11:59 p.m., eastern time, on the last day of the applicable period for filing. See Rule 22(d).

A problem with your systems or equipment will not excuse an untimely filing. In such a circumstance, you may seek appropriate relief from the Court, i.e., you may file a motion with the Court requesting an extension of time. If you are unable to eFile due to technical difficulties at the Court, the time for eFiling will be extended appropriately. The Court will post notices regarding extension of time for eFiling on the Court's website after the problem is resolved. Planned outages will be posted in advance on the Court's website. **As indicated below, petitions and notices of appeal may not be eFiled, and the previous paragraph does not apply to petitions.**

Format and Style of Documents

Documents filed with the Court must comply with the Tax Court's Rules of Practice and Procedure. The Rules are available for download on the Court's website: https://www.ustaxcourt.gov/rules.html#ROPP. See Rule 23 for specific information concerning the form and style of documents filed with the Court.

Each document transmitted in electronic form must state below the docket number on the first page that it has been filed electronically. For example:

UNITED STATES TAX COURT

WASHINGTON, DC 20217

```
JOHN H. and MARY A. SMITH,          )
                                    )
              Petitioners           )
                                    )
             v.                     )     Docket No.  50000-09.
                                    )
COMMISSIONER OF INTERNAL REVENUE,   )     Filed Electronically
                                    )
              Respondent            )


                  MOTION FOR CONTINUANCE
```

IMPORTANT NOTICE OF PRIVACY PROTECTION: Do not include taxpayer identification numbers (e.g., Social Security numbers or employer identification numbers), dates of birth, names of minor children, and financial account numbers on documents (other than Form 4) filed with the Court.

If you intend to scan for transmission to the Court a paper document that contains such information, you should first photocopy the document and then redact (delete) the information. There are two effective methods:

1. Cut out (literally) all the text to be redacted and properly dispose of (shred) the clippings. This method will always be 100% effective.

2. Use opaque (100% impenetrable by light; neither transparent nor translucent) tape or paper to cover over the sections to be redacted. Do not use plain paper as the scanner may pick up images through the paper. Even some black paper may allow some light reflection--so be careful.

If you forget to redact your document, you may send the Court within 60 days of the original filing of a document on which you inadvertently disclosed personal information a complete, redacted copy of the previously filed document for substitution in the record. The redacted document should be clearly marked "redacted" (under the docket number). You should explain that you want to substitute the redacted document for the previously submitted (unredacted) document. If you do not file a properly redacted document within 60 days of the original filing, you must file a motion for leave to file. See Rule 27(h).

The document must include the typed name of the user under whose user name and password the document is transmitted; which serves as the eFiler's signature on all electronic documents filed with the Court. In addition, a party may eFile a document containing a digitized signature or a scanned document containing a written signature. The document must contain the eFiler's address, telephone number, and email address. For example:

John H. Smith
111 Elm Street
Washington, DC 20000
Telephone: (202) 555-1212
email: myusername@example.com

Except for stipulated decisions, documents that require signatures in addition to that of the eFiler, such as in a case where both husband and wife are petitioners, may be electronically transmitted; however, the eFiler must maintain the paper copy (with all required original signatures) for 18 months after the decision in the case is final. On request of the Court, the eFiler must provide original documents for review.

In light of the COVID-19 emergency, the Court has adopted more flexible signature requirements for stipulated decisions to minimize delays in the filing of stipulated decisions in otherwise settled cases:

1. The Court authorizes the IRS to eFile a stipulated decision when the IRS receives a high-resolution TIFF or PDF image of a decision signed by the petitioner, even though the IRS may not receive an original signed decision.

2. The Court authorizes the IRS to sign the image file electronically using a digital image of an actual signature.

3. The Court modifies the requirement that the IRS maintain a paper copy of the stipulated decision with all required signatures for an 18-month period and provides instead that the IRS maintain for an 18-month period the original electronic copy of the decision signed by petitioner as it was transmitted to the IRS.

4. With respect to sealed cases, the Court requires the parties to alert the Court that stipulated decisions have been electronically secured and to seek the Court's guidance on how to file the stipulated decisions.

Documents bearing multiple signatures must contain the address and telephone number of each signer and the date they signed the document. The Court will accept digitized signatures and typewritten names of the other parties or persons if the document contains a statement that the document is being filed with their consent. Alternatively, documents containing written signatures may be scanned into PDF or TIFF. Below is an example of the signature page of a motion electronically transmitted by two petitioners, John H. and Mary A. Smith. Because John Smith is eFiling on behalf of his wife Mary, the document does not need to include his signature. Mary Smith's signature is digitized in the example, but the Court would also accept the document if the signature were typed or if the page were scanned with Mary's written signature.

WHEREFORE, it is prayed that this motion be granted.

Date: May 1, 2020

James M. Scott
Tax Court Bar No. SJ0000
111 Elm Street
Washington, DC 20000
Telephone: (202) 555-1212
email: myusername@example.com

Date: May 1, 2020

Martha L. Johnson

Martha L. Johnson
Tax Court Bar No. JM0000
111 Elm Street
Washington, DC 20000
Telephone: (202) 555-1212

Before you begin the eFiling process, you must convert your document to portable document format (PDF) or tagged image file format (TIFF). The document must be saved with the appropriate extension (.pdf, .tiff, or .tif). If you are eFiling a fillable form from the Court's website, such as the Notice of Change of Address, you must complete the form and then embed the data into the form by printing (rather than saving) the document to PDF or exporting it to TIFF. If you transmit a PDF form before embedding the data, the Court will receive a blank document. Alternatively, you may print a hard copy of the form and then scan it to PDF or TIFF.

You may need special software to prepare documents for eFiling; however, programs currently on your computer, such as Corel WordPerfect or Microsoft Word, have the capability to convert documents into one of the approved formats. You may also use PDF creation software such as Adobe Acrobat, online PDF creation services from Adobe (http://createpdf.adobe.com/) and others to do the conversion, or scan your documents into PDF or TIFF formats. Because every system is different, you should consult your software or scanner documentation for capabilities and instructions.

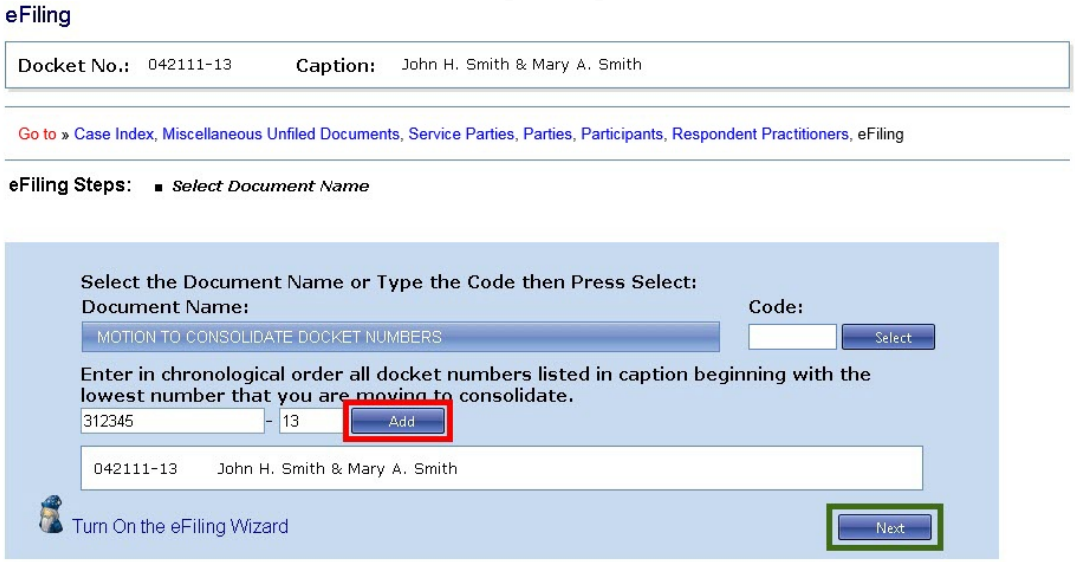
Note: The resolution of scanned documents should be 300 dpi (dots per inch). The resolution may be verified in the scanning software on your computer before you scan the document. Your software or scanner documentation should include instructions for verifying or changing resolution. The page size of all documents shall be 8-1/2 inches wide by 11 inches long. eFilers should verify that their documents are legible and comply with these requirements before eFiling them. The Court may strike documents that are illegible or that do not comply with the Court's requirements. See Rule 23 for additional information concerning the form and style of documents filed with the Court.

Consolidated Cases

You must list all the docket numbers of the cases in chronological order beginning with the lowest number (i.e., the oldest case first) in the caption of the document. The case with the lowest docket number is the lead case. See Rule 141(a).

When eFiling a motion to consolidate, amended motion to consolidate, motion to calendar and consolidate, or amended motion to calendar and consolidate, you are required to enter in chronological order all cases to be consolidated, making sure all are entered correctly.

1. Enter a docket number in the spaces provided and click the "Add" button.



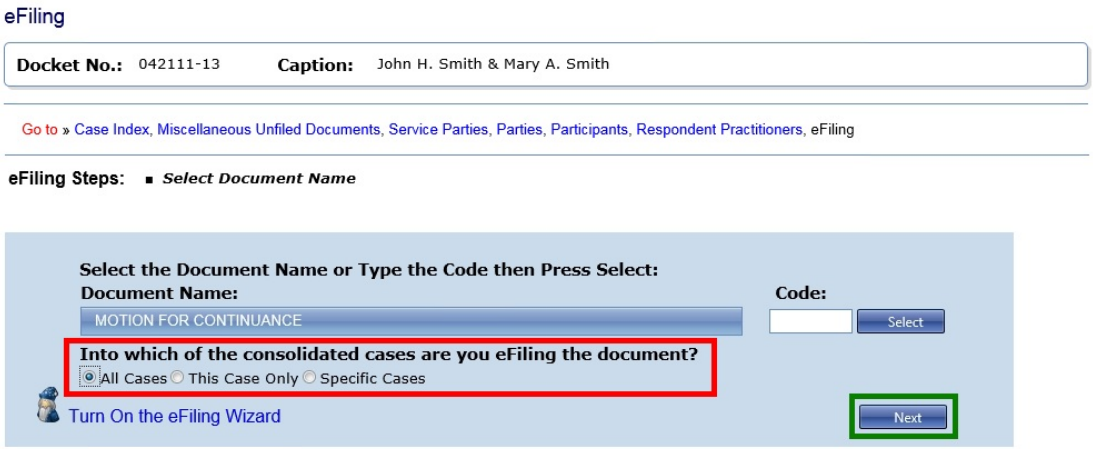
2. Repeat until all cases have been added. If a docket number is incorrect, click the "Remove" button.

3. Click "Next".

4. Proceed to step 7.c., "Attach the document" beginning on page 55.

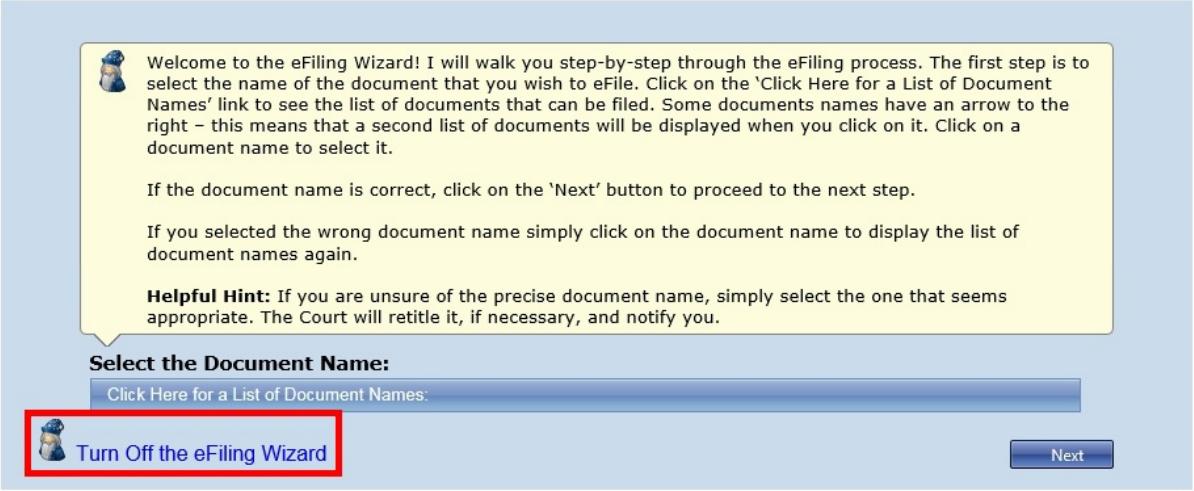
Documents are usually eFiled in the lead case only. For example, you would file a motion for continuance in the lead case, and the system will add the docket entry and link the motion to the case index for all cases in the consolidated group. However, the eFiling system allows you to select whether a document is eFiled in all cases, some cases, or only one case in the group. For example, if you are eFiling

a notice of change of address and you are the petitioner in two cases in a group of five consolidated cases, you would click the "Specific Cases" radio button, click "Next" and then select the two docket numbers in which you want to file your document. The system will add the notice to only those two cases.



If one or more of the parties in a consolidated group requires paper service, your document must include a certificate of service.

eFiling Wizard



The Court's system includes an eFiling Wizard to guide you through the eFiling process. The Wizard will ask questions to construct the docket entry for the document you are filing. During the eFiling process, the system builds and displays the docket entry based on your answers and the options you select. The Wizard is mandatory for the first ten eFiling transactions. Beginning with the eleventh document, you may turn the Wizard off (or on) at any time. The Court recommends that eFilers use the Wizard while eFiling all documents.

Service of eFiled Documents

Each party who eFiles must continue to serve the other party or other persons involved in the matter in paper form in accordance with Rule 21(b) if the other party or other persons have not consented to eService or if the document is filed with the Court in paper form. You may view the parties' method of service by clicking the "Service Parties" link above the Case Index. In most cases, the only other party you will need to serve is the IRS (respondent). The IRS has consented to receive eService so you do not need to include a certificate of service or mail a copy of the document to the IRS attorney assigned to your case when you eFile a document. However, if there is another party or person in the case who has not consented to receive eService, you will need to include a certificate of service and mail the party or person a copy of the document. The email Notification of Service in conjunction with the entry on the Court's electronic docket record constitutes service on all parties who have consented to electronic service and a certificate of service is not required.

In addition to serving the designated service person, the Court will send a courtesy copy of the Notification of Service to the eFiler and all registered Petitioner Access and Practitioner Access users in the case who receive eService.

Simultaneous briefs (briefs due by all parties to the Court on the same day) will be added to the Case Index as they are filed, but will not immediately be served or be viewable through Petitioner or Practitioner Access. The Court will serve simultaneous briefs when all have been received. Simultaneous briefs may be viewed through Petitioner Access and Practitioner Access after service.

Note: The Court's system sends a Notification of Service immediately after a document is eFiled. The document must be indexed before it may be viewed through eAccess. This may take several minutes or longer, depending on the size of the document and volume of transactions the system is processing.

You should log on to Petitioner Access daily in case a notification was intercepted by a junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, add the Court's domain "ustaxcourt.gov" to your email program's list of safe senders. The Tax Court does not respond to sender verification messages automatically generated by junk email or spam filters. If an email notification is returned (bounces back) as undeliverable to the Court's email system or the Court receives a sender verification message from a junk email or spam filter, your election to receive eService is automatically revoked. As consent to eService is a prerequisite for eFiling, you will also lose the ability to transmit documents electronically. To restore eService and eFiling privileges, you must log on to Petitioner Access, enter a valid email address, and update your eService preference.

My Transactions

Documents are entered on the record automatically as they are transmitted to the Court. They are eFiled and eServed as the Court receives them. Should you forget to save or print an eFiling receipt, you may view, save, and print the receipts for your eFiling transactions by clicking the hyperlinked transaction number on the "My Transactions" page.

Errors

Documents are immediately filed and entered on the record. If you discover an error in an eFiled document, you may eFile a motion to supplement or a motion to amend the eFiled document in accordance with the Tax Court Rules of Practice and Procedure.

The Court's Docket Section will review all eFiled documents. The Docket clerk may correct certain errors in the docket entry or the document filed. The errors will be indicated in a Notice of Docket Change. The Court will preserve the original information you provided and note the correction(s) in a Notice of Docket Change which will appear on the docket record.

The Court may also order that a document be deemed stricken from the record. The docket entry for a stricken document will remain on the docket record but will be modified by adding "STRICKEN" to the end of the docket entry. The Court may make certain stricken documents unviewable by the parties. For example, a document eFiled in the wrong case will be deemed stricken and the contents will not be viewable.

Checklist for eFiling

Have I:

- ☐ Registered for Petitioner Access, accepted the Terms of Use, and consented to receive eService?
- ☐ Added the Court's domain "ustaxcourt.gov" to my email program's list of safe senders so that email notifications do not bounce?
- ☐ Stated on the first page of my document that it has been filed electronically?
- ☐ Included my name, address, telephone number, and email address on the document?
- ☐ Converted my document to PDF or TIFF format?
- ☐ Verified that my PDF or TIFF document is legible?
- ☐ Remembered where I saved the PDF or TIFF document on my computer?
- ☐ Refrained from including or redacted (deleted) taxpayer identification numbers (e.g., Social Security numbers or employer identification numbers), dates of birth, names of minor children, and financial account numbers?

☐ Served the other party or other persons involved in the matter in accordance with Rule 21(b), if necessary?

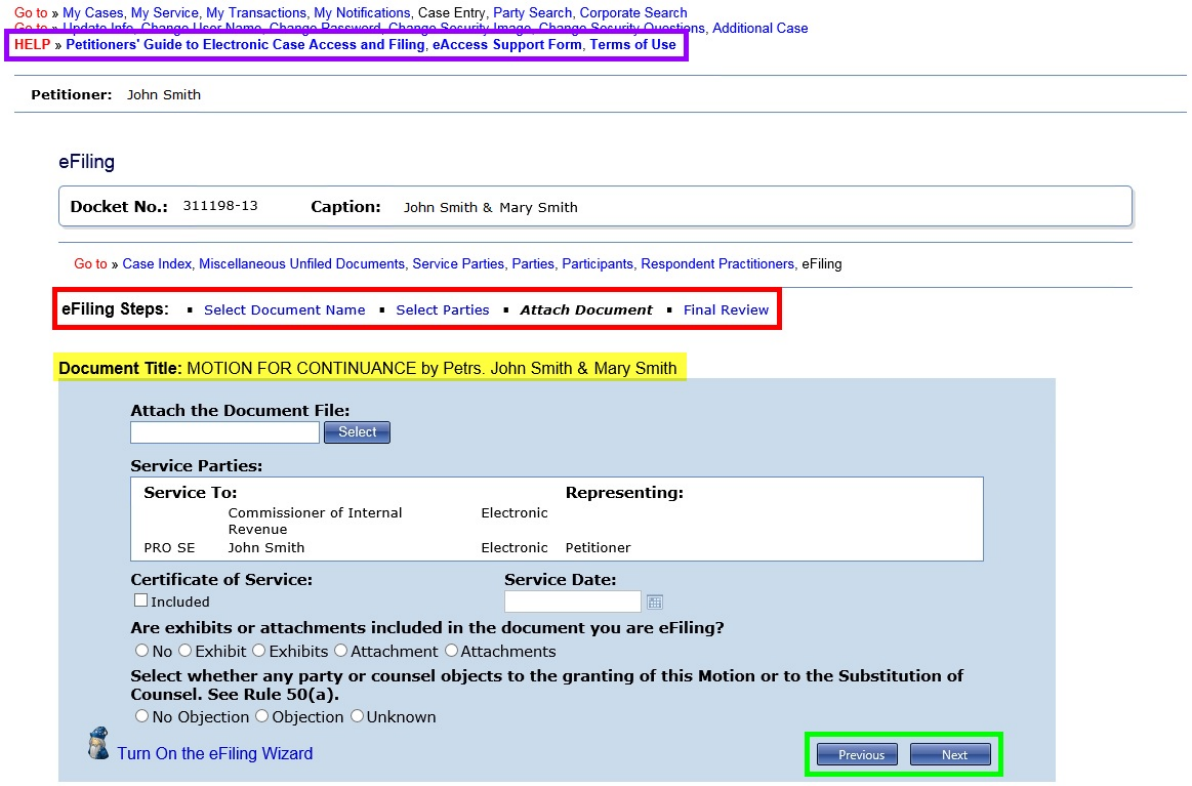
☐ Retained a copy of the document for my records?

Navigating the eFiling Process

The eFiling process consists of multiple steps with a final confirmation. Up until the point of submitting the document, any or all information may be changed. If you attempt to advance to the next step before entering the required information, the system will alert you by displaying in red text the corrections to be made.

As you advance through the process, you will see the system build the docket entry on the "Document Title" line, based on the information you provide and the selections you make. In the example above, petitioners John and Mary Smith are eFiling a Motion for Continuance (see the yellow highlighted area above).

When you begin the eFiling process, you will see "eFiling Steps" between the caption and the blue-shaded eFiling window (see red box above). The steps indicate where you are in the process and allow you to jump back to another step by clicking a hyperlink. Your current step is shown in bold, black, italicized text. In the example above, the eFiler is at the "Attach Document" step. You may also navigate through the process by clicking the "Previous" and "Next" buttons at the bottom of the screen (see the green box above).



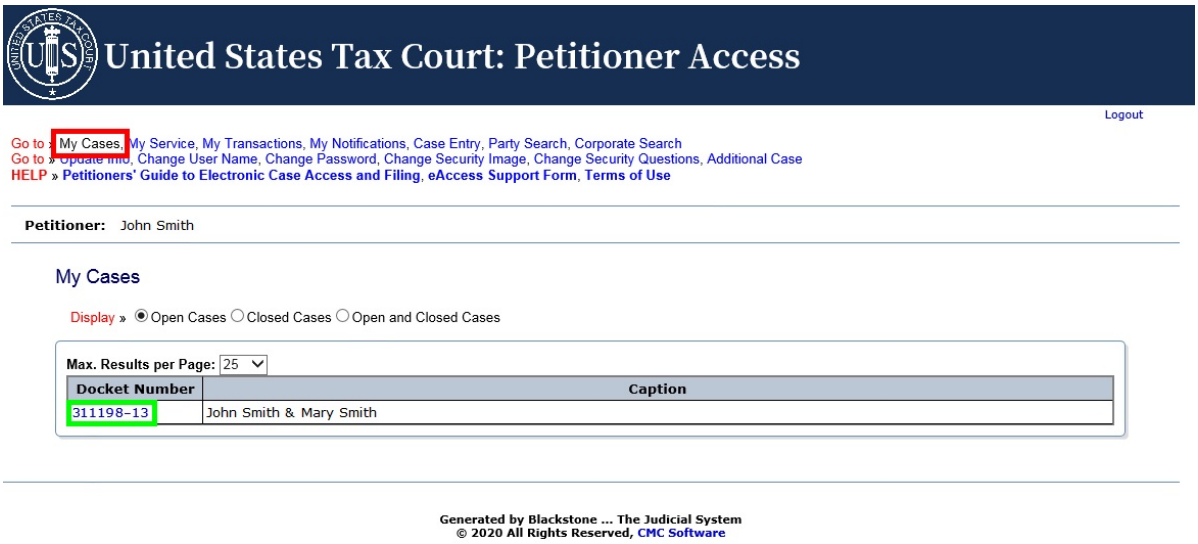
To access the eAccess "Help" library, click the hyperlink to the "Petitioners' Guide to Electronic Case Access and Filing" or submit a request for assistance by clicking eAccess Support Form (see the purple box above).

General Instructions - eFiling in "My Cases"

1. Prepare your document for eFiling and complete the checklist on page 50.

2. Log on to Petitioner Access.

3. Click the "My Cases" link to display the list of your open cases.



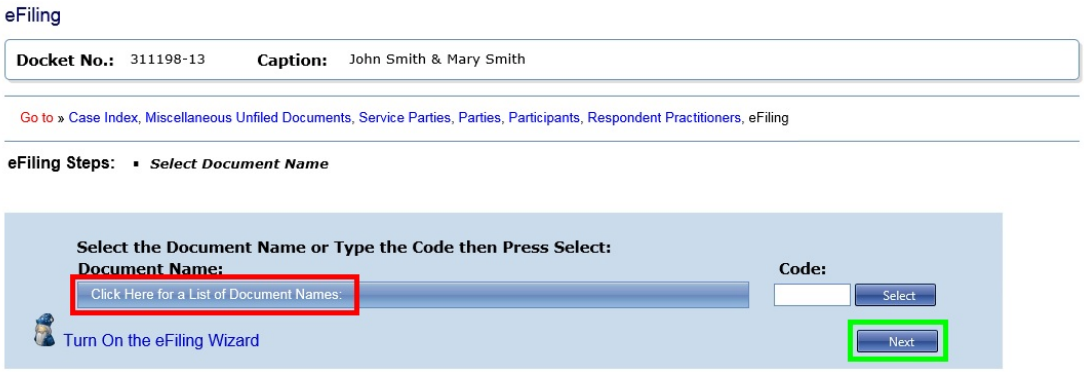
4. Click the Docket Number of the case in which you want to eFile a document.

5. Click the "eFiling" link which is at the end of the "Go to" line below your name or click the green "eFile" button near the top-right of the window. The link and button are visible only if you have consented to eService and are authorized to eFile.

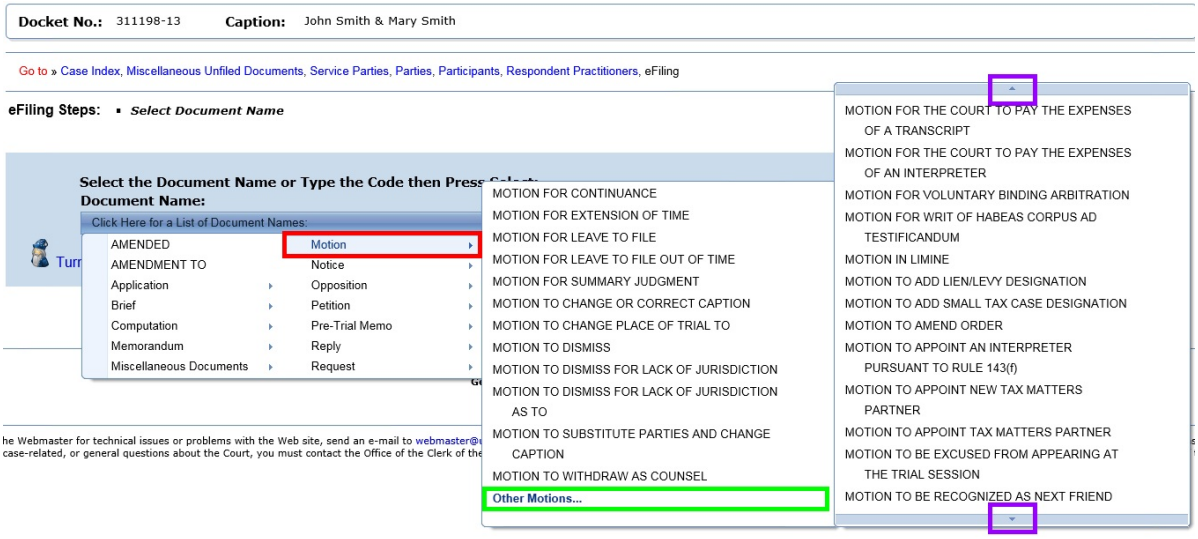
6. Read and then acknowledge the Notice of Privacy Protection by clicking "OK".

7. The eFiling Wizard will launch and walk you step-by-step through the process. Answer the questions when prompted so that the docket entry is created correctly. Many documents have unique requirements and using the Wizard ensures that the required information is included. The prompts you will see for almost all documents include:

   a. **Select the document name.** Select the title of the document from the drop-down menu or type the corresponding code (not available while the Wizard is on) and click "Next". See page 76 for a list of documents, codes, and categories. You will receive a warning if there is a problem with your selection.



The documents are grouped into categories, such as "Application" and "Memorandum". When you click on a category, you may notice an arrow to the right which indicates that a secondary list of document names will be displayed when you select it (see red box below). The document titles are arranged alphabetically. For example, "Motion for Continuance" appears above "Motion To Dismiss". Categories that contain a large number of documents, such as motions and notices, will first display commonly filed documents. To view the complete list of motions in the example below, click "Other Motions..." (see green box below).



Note: If the width of your browser window or resolution or size of your monitor cannot accommodate three lists side by side, as in the example above, the third list may overlap the others, display to the left and/or crop the document titles. You may need to maximize your browser window or adjust the resolution of your monitor to see the full entries.

If a category list has arrows at the top or bottom, you may slowly scroll through the list by positioning your cursor over the arrow (see purple

boxes above). To quickly scroll through the list, click and hold the arrow.

Certain documents, such as a response to an order or a stipulation of facts, require you to make an additional selection before proceeding to the next step. If the document you are filing is an amended, redacted, or supplemental document; an amendment to, opposition to, reply to, response to, or supplement to a document; a certificate of service or amended certificate of service; or a request for admissions or stipulation of facts, please see the instructions beginning on page 59. There are unique document codes for modifying or responding to petitions, replies to answers, pretrial memoranda, and briefs which may be found under the category of "Petition", "Reply", "Pre-Trial Memo", etc. Consult the list of documents beginning on page 76 to determine which code to use.

b. **Select the party or parties filing the document.** Click the check box(es) to select the filing party and click "Next". If you are the only petitioner, the box beside your name is already checked. If there is a co-petitioner, such as your spouse, and you are eFiling the document on his or her behalf, click the box next to your spouse's name. If you are filing a document jointly with the IRS attorney, you may select both your name, you co-petitioner's name (if any), and respondent. In the example below, John and Mary Smith are both filing the document so John (the eFiler) checks the box next to Mary's name.

If you are eFiling in the lead case in a group of consolidated cases, you will be prompted to click the appropriate radio button indicating whether the document is to be filed in only one case, specific cases, or all cases.

c. **Attach the document**. Click the "Select" button to the right of the "Attach the Document File" box to locate on your computer the document to be filed and attach it. Documents must be in either PDF or TIFF file format. Once you have attached a document, the button

changes from "Select" to "Remove". If you would like to attach a different file, click the "Remove" button.

eFiling

Docket No.: 311198-13 **Caption:** John Smith & Mary Smith

Go to » Case Index, Miscellaneous Unfiled Documents, Service Parties, Parties, Participants, Respondent Practitioners, eFiling

eFiling Steps: ▪ Select Document Name ▪ Select Parties ▪ ***Attach Document*** ▪ Final Review

Document Title: MOTION FOR CONTINUANCE by Petrs. John Smith & Mary Smith

Attach the Document File:
motion.pdf Remove

Service Parties:

Service To:			Representing:
	Commissioner of Internal Revenue	Electronic	
PRO SE	John Smith	Electronic	Petitioner

Show Courtesy Copy Parties:

Certificate of Service: ☐ Included

Service Date:

Are exhibits or attachments included in the document you are eFiling?
◉ No ○ Exhibit ○ Exhibits ○ Attachment ○ Attachments

Select whether any party or counsel objects to the granting of this Motion or to the Substitution of Counsel. See Rule 50(a).
◉ No Objection ○ Objection ○ Unknown

Turn On the eFiling Wizard Previous Next

Only one file may be transmitted at a time. Per Rule 41(a), a document requiring leave of the Court for filing, such as a document that is being submitted late, shall be electronically transmitted (and lodged) separately from the eFiled motion for leave to file. See page 62 for special instructions. If the Court grants the motion for leave, then the Court will file the underlying document. A motion and supporting memorandum of law and related papers must also be eFiled separately.

d. **Indicate whether a certificate of service is included and the service date.**

In most cases, the only party that requires service is the Commissioner of Internal Revenue (the IRS). Because the IRS has consented to receive eService, you do not need to include a certificate of service or mail a copy of an eFiled document to the IRS attorney assigned to your case. However, if there is another party or person, such as an intervenor, in the case who has not consented to receive eService, you will need to include a certificate of service and mail the party or person a copy of the document.

You will see a list of the parties, persons, and/or counsel in your case who require service under "Service Parties" with the type of service (electronic or paper) they receive and the party whom they represent, if any. If a party receives paper service, you must include a certificate of service in the document file, click the "Included" check box, and enter the date you served the document by typing the date ("3/30/17", for example) or clicking the calendar icon and selecting a date. You cannot enter a certificate of service date that occurs in the future. If all Service Parties receive electronic service, then the "Certificate of Service" section should be left blank.

You may view the list of persons receiving courtesy electronic service by clicking the "Show Courtesy Copy Parties ✚" link (see purple box above). Click the "Hide Courtesy Copy Parties ✚" link to hide the list.

e. **Indicate whether attachments or exhibits are included.** Click the appropriate radio button. You may select only one of the following options:

○ No	Indicates the document does not contain exhibits or attachments.
○ Exhibit	Indicates the document contains one exhibit.
○ Exhibits	Indicates the document contains more than one exhibit.
○ Attachment	Indicates the document contains one attachment.
○ Attachments	Indicates the document contains more than one attachment.

f. **Indicate objections by other parties or counsel.** If you are eFiling a motion, click the appropriate radio button to indicate whether any party or counsel objects to the granting of the motion. For example, if you are eFiling a motion for continuance and the IRS attorney does not want to continue the case to another trial session, you would click the "Objection" radio button.

g. **Click "Next"**.

h. **Perform a final review.** Perform a final review of the form. To view the document you attached, click the "Preview" link in the document section of the screen (see red box below). To make changes, click the hyperlinked step in the eFiling Steps or the "Previous" button. To attach a different document, for example, click the "Attach Document" link in eFiling Steps.

eFiling

Docket No.: 311198-13 **Caption:** John Smith & Mary Smith

Go to » Case Index, Miscellaneous Unfiled Documents, Service Parties, Parties, Participants, Respondent Practitioners, eFiling

eFiling Steps: ▪ Select Document Name ▪ Select Parties ▪ Attach Document ▪ ***Final Review***

Document Title: MOTION FOR CONTINUANCE by Petrs. John Smith & Mary Smith (NO OBJECTION)

This is the final step and the last chance to verify and correct information before eFiling your document. If you need to make any changes, click on the "Previous" button (or click on the associated eFiling Step) to return to that page.

Once you have reviewed all of your information, including the document, and have confirmed everything is correct click on the "Submit" button to eFile your document. No changes can be made past this point.

Document Title:

MOTION FOR CONTINUANCE by Petrs. John Smith & Mary Smith (NO OBJECTION)

Document:

motion.pdf Preview

Certificate of Service Included:

No

Exhibits/Attachments Included:

No

Objections:

No

Turn On the eFiling Wizard Previous Submit

i. **Submit.** If all information is correct, click the "Submit" button to eFile your document.

j. **View, save, or print your receipt.** Your transaction receipt will display on the next screen. Click the "Printer Friendly Version" link (see red box below) to open a PDF version of your receipt. You may save or print the receipt or write down the transaction number and the date and time eFiled for your records. If you forget, the receipt is available on the "My Transactions" page.

eFiling

Docket No.: 311198-13 **Caption:** John Smith & Mary Smith

Go to » Case Index, Miscellaneous Unfiled Documents, Service Parties, Parties, Participants, Respondent Practitioners, eFiling

Document Title: MOTION FOR CONTINUANCE by Petrs. John Smith & Mary Smith (NO OBJECTION)

Your document has been eFiled and the receipt for this transaction is displayed below. Click on the 'Printer Friendly Version' link below to view a PDF version of this receipt.

You can continue to eFile in this case by clicking on the 'Next eFiling' button (below) or click on any of the other links.

Printer Friendly Version

UNITED STATES TAX COURT

JOHN SMITH & MARY SMITH,
Petitioners,
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

Filed Electronically
Docket No. 311198-13

MOTION FOR CONTINUANCE

eFiled: 2/23/2017 at 9:56 AM Eastern time
Transaction #: 333144

Turn On the eFiling Wizard Next eFiling

8. Click the "Next eFiling" button to eFile another document in the same case. To eFile in another case or to return to your list of cases, click the "My Cases" link near the top of the webpage.

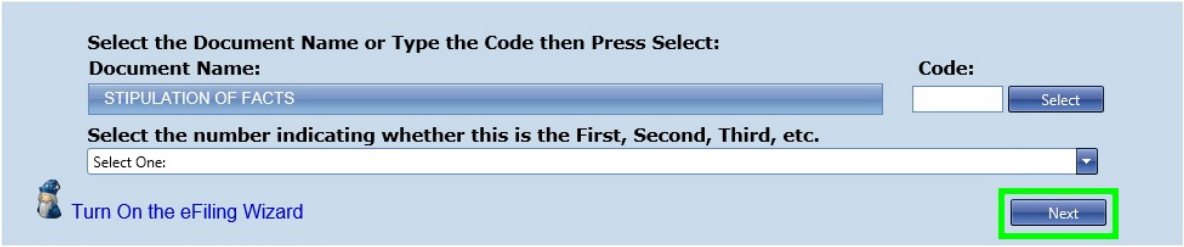
9. The Court will send an email Notification of Service to the designated service person(s) in the case when the document is eFiled. The Court will also send a courtesy copy of the Notification of Service to you (the eFiler) and all registered Petitioner Access and Practitioner Access users in the case who have consented to eService. Click the "My Service" link to view the service view of the document you just filed.

   To reduce the possibility of notifications being returned as undeliverable to the Court's email system and having your eService and eFiling privileges revoked, please add the Court's domain "ustaxcourt.gov" to your email program's list of safe senders. eFilers should also frequently log on to Petitioner Access in case a notification was intercepted by their junk mail filter.

eFilings That Require Additional Information

When eFiling certain documents, such as a stipulation of facts, response to an order, reply to a motion, or amended certificate of service, you will be prompted to provide additional information after you select the document name. The document type may require that you select a previously filed document from a list, type the title of a document, or specify an ordinal number (first, second, third, etc.). There are unique document codes for modifying or responding to petitions, answers, replies to answers, pretrial memoranda, and briefs which may be found under the category of "Petition", "Answer", "Simultaneous Brief", etc. For example, when filing an amended petition, you must click the "Petition" category and then select "AMENDED PETITION" instead of first clicking the "AMENDED" category. Consult the list beginning on page 76 to determine which document name to use.

Stipulations of Facts and Requests for Admissions



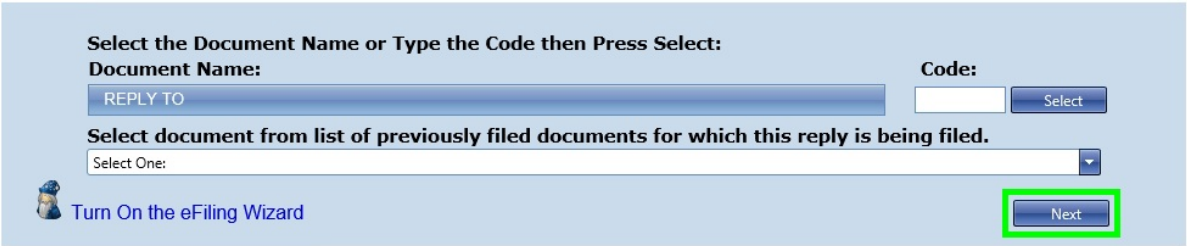
1. Select the document category and name from the list, as in step 7.a. on page 53 above.

2. Choose the correct ordinal number to indicate whether the document you are filing is the "FIRST", "SECOND", "THIRD", etc. of its kind and then click "Next".

3. Resume eFiling step 7.b., "Select the party or parties filing the document", on page 55.

If you selected "STIPULATION OF FACTS" as the document name and "FIRST" from the bottom list, the system will construct the docket entry to read "FIRST STIPULATION OF FACTS".

Opposition To, Redacted[1], Response To, Reply To, and Unredacted:



1. Select the document category and name from the list, as in step 7.a. on page 53 above.

2. Select the document from the list of previously filed documents and then click "Next".

3. Resume eFiling step 7.b., "Select the party or parties filing the document", on page 55,

If the document name you selected was "REPLY TO" and then you selected "MOTION TO DISMISS" from the list of previously filed documents, the system will construct the docket entry to read "REPLY TO MOTION TO DISMISS".

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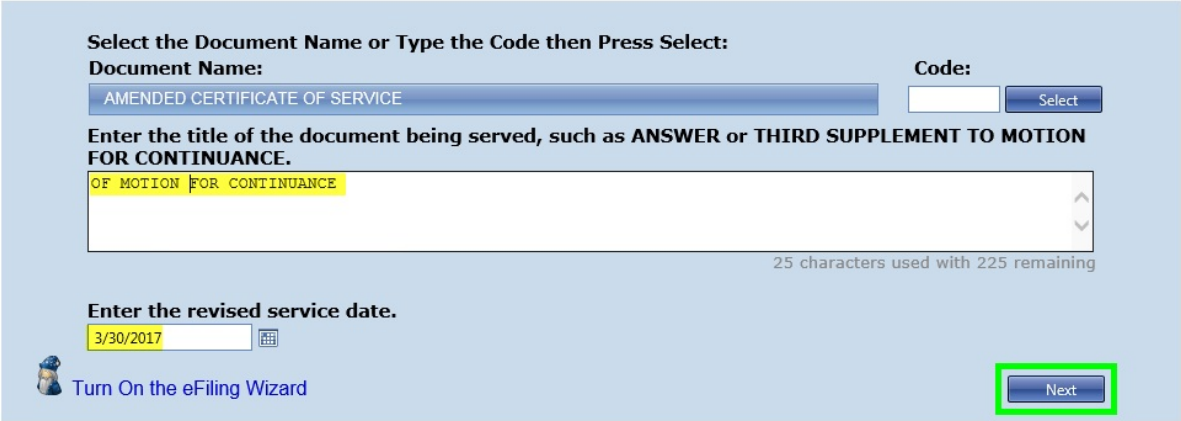
[1]A properly redacted document is to be filed within 60 days of the original filing. Thereafter, a Motion for Leave To File is required. See Rule 27(h).

Certificates of Service and Amended Certificates of Service



If paper service is made on a party, the eFiled document should include a certificate of service. If a certificate of service is required but not included in the original document file, it may be filed separately.

1. Select the "Miscellaneous Documents" category and "CERTIFICATE OF SERVICE" or "AMENDED CERTIFICATE OF SERVICE" from the list, as in step 7.a. on page 53 above.

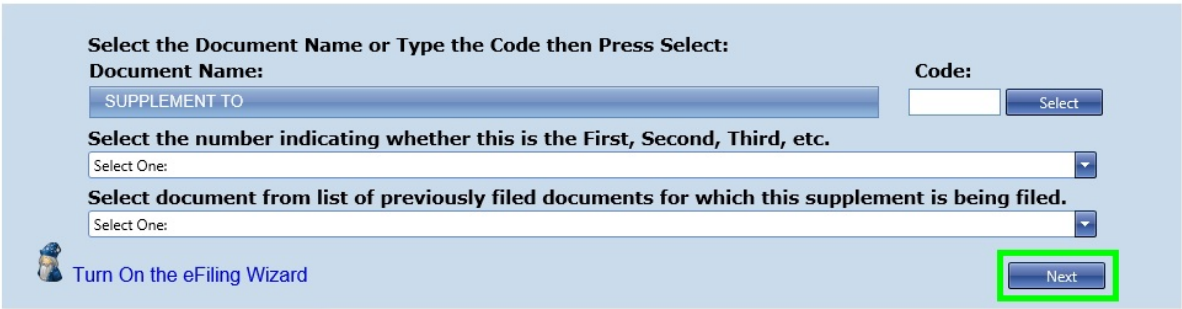
2. Type "of" and the title of the previously filed document you are serving and then click "Next".

3. Enter the date of service by typing the date ("3/30/17", for example) or clicking the calendar icon and selecting the date.

4. Resume eFiling step 7.b., "Select the party or parties filing the document", on page 55.

If you entered "OF MOTION FOR CONTINUANCE" as the previously filed document, and March 30, 2017, as the date of service, the system will construct the docket entry to read "AMENDED CERTIFICATE OF SERVICE OF MOTION FOR CONTINUANCE 03/30/2017".

Amended, Amendments, Supplemental, and Supplements To



1. Select the document category and name from the list, as in step 7.a. on page 53 above.

2. Choose the correct ordinal number to indicate whether the document you are filing is the "FIRST", "SECOND", "THIRD", etc. of its kind.

3. Select the document from the list of previously filed documents and then click "Next".

4. Resume eFiling step 7.b., "Select the party or parties filing the document", on page 55.

If you selected "SUPPLEMENT TO" as the document name, "THIRD" from the ordinal list, and then "MOTION TO DISMISS FOR LACK OF JURISDICTION" from the list of previously filed documents, the system will construct the docket entry to read "THIRD SUPPLEMENT TO MOTION TO DISMISS FOR LACK OF JURISDICTION".

Documents Requiring Permission (Leave) for Filing and Supporting Documents

If a document requires the Court's permission for filing, you must file a motion for leave to file. If the Court grants the motion, then the document may be filed. This procedure applies to two kinds of motions: Motions for Leave To File and Motions for Leave To File Out of Time. A Motion for Leave To File Out of Time is usually filed when a document is late. (**Note**: Due to statutory requirements, petitions may not be filed late even when accompanied by a motion for leave to file out of time.) These are some common situations that require permission from the Court before a document may be filed:

Motion for Leave To File:

- You have eFiled in your case but now want to file a document in paper form. (This would not be eFiled. You would mail the motion for leave to file and the document for which you are requesting leave to file to the Court in paper form.)
- You want to eFile a redacted document but it has been more than 60 days since the original document was filed.

Motion for Leave To File Out of Time:

- Your objection to respondent's motion was due yesterday.
- You would like to amend your petition but the respondent has already filed the answer.

Unlike exhibits which are included in the document file, motions for leave to file and motions for leave to file out of time and the document requiring permission to be filed must be transmitted in two separate files. You may eFile a Motion for Leave To File, wait to see if the Court grants the motion, and then eFile the document requiring permission or you may transmit both in the same transaction. If you choose to submit them in the same transaction, the motion would be eFiled and the document would be eLodged. If the Court grants the motion, then the eLodged document would be filed. If the Court denies the motion, the document would remain eLodged. In some situations, the Court may order you to eLodge the document requiring permission to file before the Court takes action on the motion for leave to file. However, you should not eFile a document before the Court grants the motion for leave to file.

When you eFile a Motion for Leave To File Out of Time, you must submit (eLodge) the document requiring permission (as a separate document) in the same transaction. If the Court grants the motion, the eLodged document will be filed automatically. For example, you need to file a Reply out of time. You will eFile the Motion for Leave To File Reply Out of Time (motion.pdf) and follow the system prompts to add the Reply (reply.pdf) to be eLodged.

If you want to file documents in support of either the motion for leave or an eLodged document (or both), you must submit them in the same transaction as the motion for leave. For example, if you are filing a brief in support of your motion for leave to file, you will eFile the motion, and when prompted, eFile the brief as a supporting document. Other kinds of supporting documents are memoranda, affidavits, declarations, and unsworn declarations under penalty of perjury. The eFiling system will also ask if you would like to file documents in support of an eLodged document. Supporting documents are not required to eFile a motion for leave or eLodge a document.

In the example above, you will eFile the Motion for Leave To File Reply Out of Time (motion.pdf), and when prompted for documents in support of the motion, you would add an affidavit (or brief, memoranda, etc.) in support of the motion (affidavit.pdf) in the same transaction. The Court's system allows up to ten supporting documents to be filed in a transaction. After attaching the supporting document(s), you will attach the Reply (reply.pdf) to be eLodged and then any documents in support of the eLodged Reply.

Before logging on to Petitioner Access, prepare the motion for leave to file or motion for leave to file out of time, documents in support of the motion (if any), the document requiring leave (if appropriate), and its supporting documents (if any).

1. **eFiling the Motion for Leave To File**

   a. Log on to Petitioner Access.

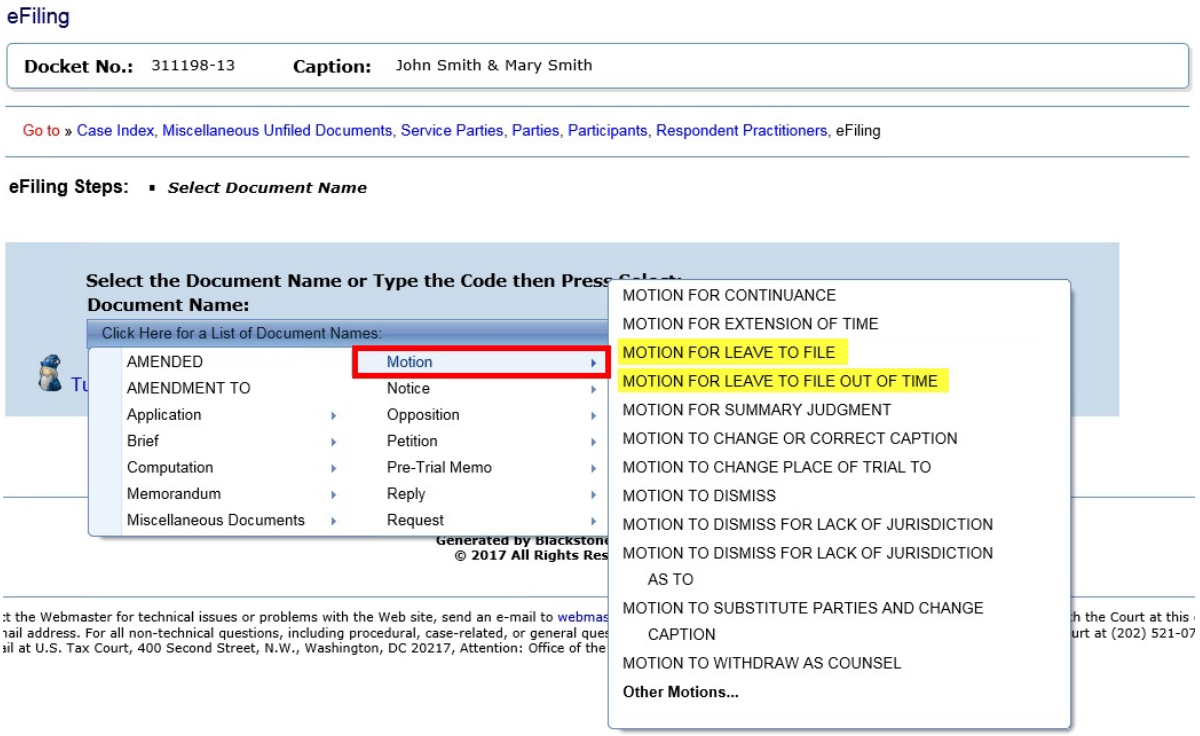
b. Click the "My Cases" link to display the list of your open cases.

c. Click the Docket Number of the case in which you want to eFile a document.

d. Click the "eFiling" link which is at the end of the "Go to" line below your name or click the green "eFile" button near the top-right of the window. The link and button are visible only if you have consented to eService and are authorized to eFile.

e. Read and then acknowledge the Notice of Privacy Protection by clicking "OK".

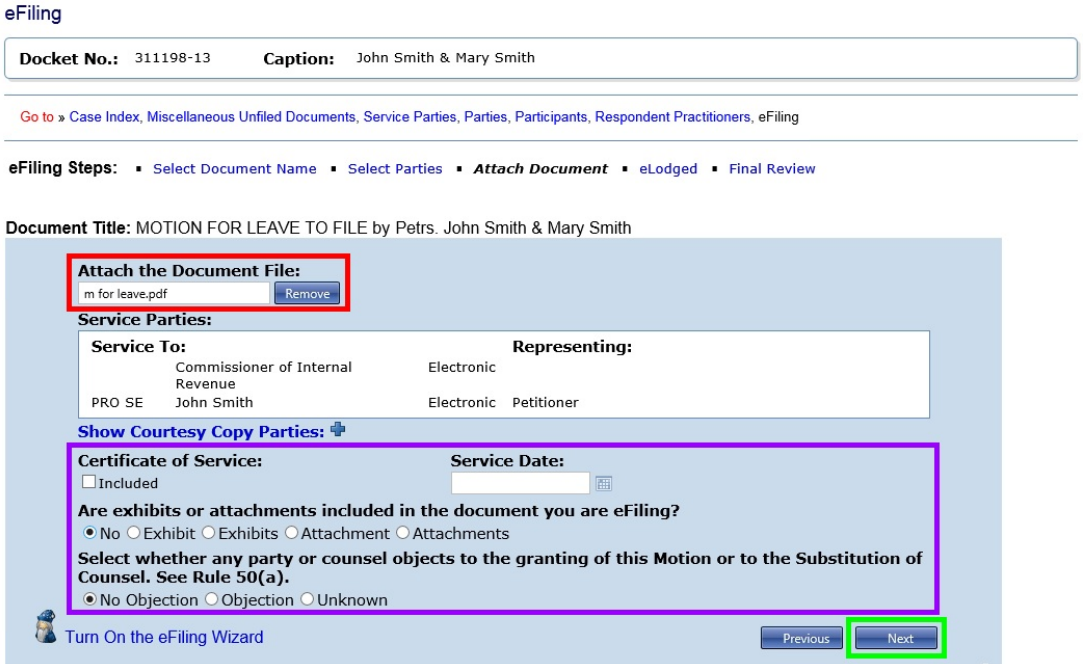
f. Select the document name. Click "Click Here for a List of Document Names" and then select the "Motion" category.



g. Select "MOTION FOR LEAVE TO FILE" or "MOTION FOR LEAVE TO FILE OUT OF TIME" from the list as the title of the document or type the corresponding code (not available while the Wizard is on) and then click "Next".

h. Select the party who is filing the document. Click the check box(es) to select each filing party and click "Next". If you are the only petitioner, the box beside your name is already checked. If there is a co-petitioner, such as your spouse, and you are eFiling the document on his or her behalf, click the box next to the name.

i. Attach the document. Click the "Select" button to the right of the "Attach the Document File" box to locate and attach the document to be filed. Documents must be in either PDF or TIFF file format. If you would like to attach a different file, click the "Remove" button.



j. Indicate whether a Certificate of Service is included in the motion file. If so, select the date of service.

k. Indicate whether exhibits or attachments are included in the motion file.

l. Indicate whether any party or counsel objects to the granting of the motion.

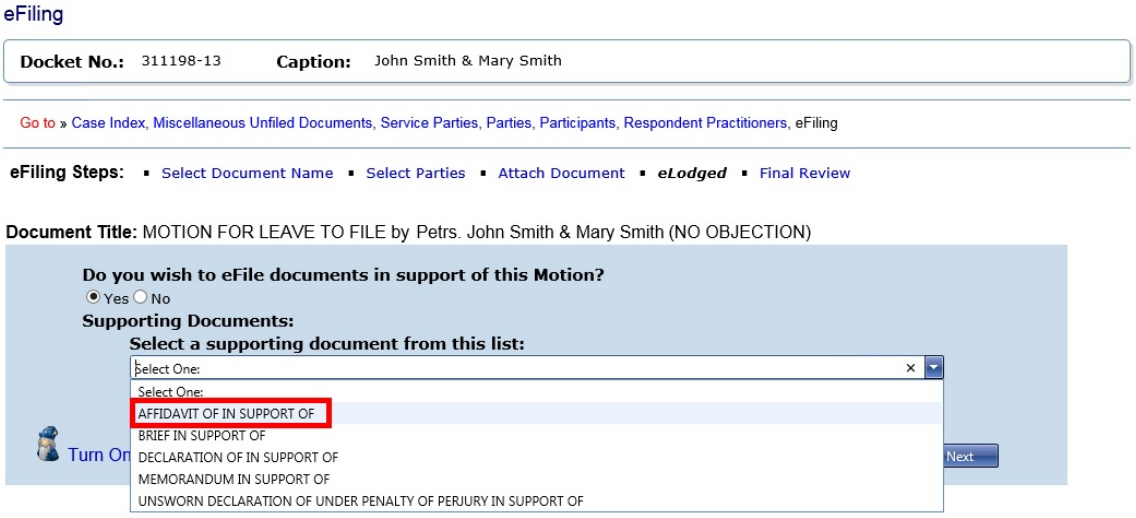
m. Click Next.

2. eFiling documents in support of the Motion for Leave To File

a. Indicate whether you would like to eFile documents in support of the motion.

(1) If there are no supporting documents to the motion, select "No" and then click "Next" to skip to step 2.h. (eLodging documents and documents in support of eLodged documents) on page 68 below.

(2) If you select "Yes", you will be prompted to select the title of the supporting document.



b. If the supporting document you selected is an "AFFIDAVIT IN SUPPORT OF", "DECLARATION OF IN SUPPORT OF", or "UNSWORN DECLARATION UNDER PENALTY OF PERJURY IN SUPPORT OF", you must type in the space provided the name of the person who signed the affidavit or declaration. See yellow-highlighted text in the example below. Space is limited to 250 characters. The system will insert the name into the document title.

c. Browse for and click the "Select" button to attach the supporting document file and click "Add Supporting Document" button. If you would like to attach a different file, click the "Remove" button and then repeat the browse and select process.

d. Click "Next".

e. Review the entry in the "Supporting Documents" box. See yellow-highlighted text in the example below. To make changes, click the "Remove" button.

f. To add another document in support of the motion, select the title of the supporting document from the list, browse for and click the "Select"

button to attach the supporting document file, and then click "Add Supporting Document" button. Repeat to add other supporting documents.

g. Click "Next" after adding all documents in support of the motion.

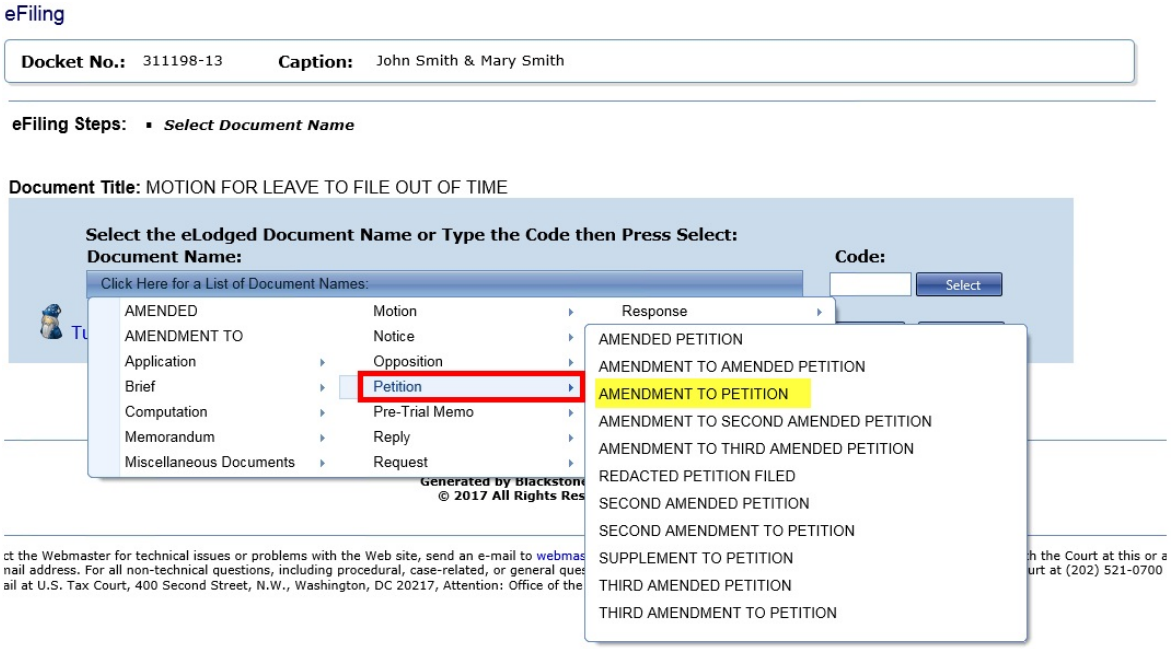
h. Click "Next" to proceed to adding the document to be eLodged (if appropriate).

(1) If you are eFiling a "MOTION FOR LEAVE TO FILE", you are not required to eLodge a document in this transaction. Click the "No" radio button if you are not eLodging a document and type the title of the document you are requesting leave to file which will be incorporated into the title of the motion. Click "Next" and skip to step 4 (Perform a final review) on page 71. If you do not eLodge a document at this time, you must wait until the Court either grants the motion for leave or directs you to submit the document.

(2) If you file a "MOTION FOR LEAVE TO FILE OUT OF TIME", you must eLodge a document in the same transaction. Proceed to step 3 on page 69 below (eLodging documents and documents in support of eLodged documents).

3. eLodging documents and documents in support of eLodged documents

a. Select the category and title of the document to be eLodged or type the corresponding code (not available while the Wizard is on) and click "Next".



b. Attach the document to be eLodged. Click the "Select" button to the right of the "Attach the Document File" box to locate and attach the document to be lodged. Documents must be in either PDF or TIFF file format. If you would like to attach a different file, click the "Remove" button.

c. Indicate whether a Certificate of Service is included in the eLodged document file. If so, select the date of service.

d. Indicate whether exhibits or attachments are included in the eLodged document file.

e. Click Next.

f. You have the option to eFile documents in support of the eLodged document.

(1) If you would like to eFile documents in support of the eLodged document, click the "Yes" radio button and then click "Next". Follow the steps for filing supporting documents as described in step 2.a. on page 66 to add documents in support of the eLodged document.

(2) If you click the "No" radio button, you will advance to the next step.

g. Review the entry for the eLodged document. You may click "Edit Document" to select a different document title or click "Remove Document" to attach a different document to be eLodged. After providing the required information, click "Next".

h. You have the option to eLodge additional documents.

eFiling

Docket No.: 311198-13 **Caption:** John Smith & Mary Smith

Go to » Case Index, Miscellaneous Unfiled Documents, Service Parties, Parties, Participants, Respondent Practitioners, eFiling

eFiling Steps: ▪ Select Document Name ▪ Select Parties ▪ Attach Document ▪ ***eLodged*** ▪ Final Review

Document Title: MOTION FOR LEAVE TO FILE OUT OF TIME by Petrs. John Smith & Mary Smith (NO OBJECTION)

eLodged Documents

AMENDMENT TO PETITION by Petrs. John Smith & Mary Smith — Edit Document | Remove Document

Do you wish to add an additional eLodged Document?
◉ No ○ Yes

Turn On the eFiling Wizard — Previous | Next

(1) If you would like to eLodge another document, click the "Yes" radio button and then click "Next". Complete the steps for eLodging a documents as described in step 3 on page 69 above.

(2) If you click the "No" radio button, you will advance to step 4.

4. Perform a final review of the form.

eFiling

Docket No.: 311198-13 **Caption:** John Smith & Mary Smith

Go to » Case Index, Miscellaneous Unfiled Documents, Service Parties, Parties, Participants, Respondent Practitioners, eFiling

eFiling Steps: ▪ Select Document Name ▪ Select Parties ▪ Attach Document ▪ eLodged ▪ ***Final Review***

Document Title: MOTION FOR LEAVE TO FILE OUT OF TIME by Petrs. John Smith & Mary Smith (NO OBJECTION)

This is the final step and the last chance to verify and correct information before eFiling your document. If you need to make any changes, click on the "Previous" button (or click on the associated eFiling Step) to return to that page.

Once you have reviewed all of your information, including the document, and have confirmed everything is correct click on the "Submit" button to eFile your document. No changes can be made past this point.

Document Title:
MOTION FOR LEAVE TO FILE OUT OF TIME by Petrs. John Smith & Katrina Smith (NO OBJECTION)

Document:
m for leave.pdf — Preview

Certificate of Service Included:
No

Exhibits/Attachments Included:
No

Objections:
No

Supporting Documents:
AFFIDAVIT OF HENRY JAMES IN SUPPORT OF MOTION FOR LEAVE TO FILE OUT OF TIME
Affidavit.pdf — Preview

eLodged Document 1:
AMENDMENT TO PETITION
amendment to petition.pdf — Preview

Turn On the eFiling Wizard — Previous | Submit

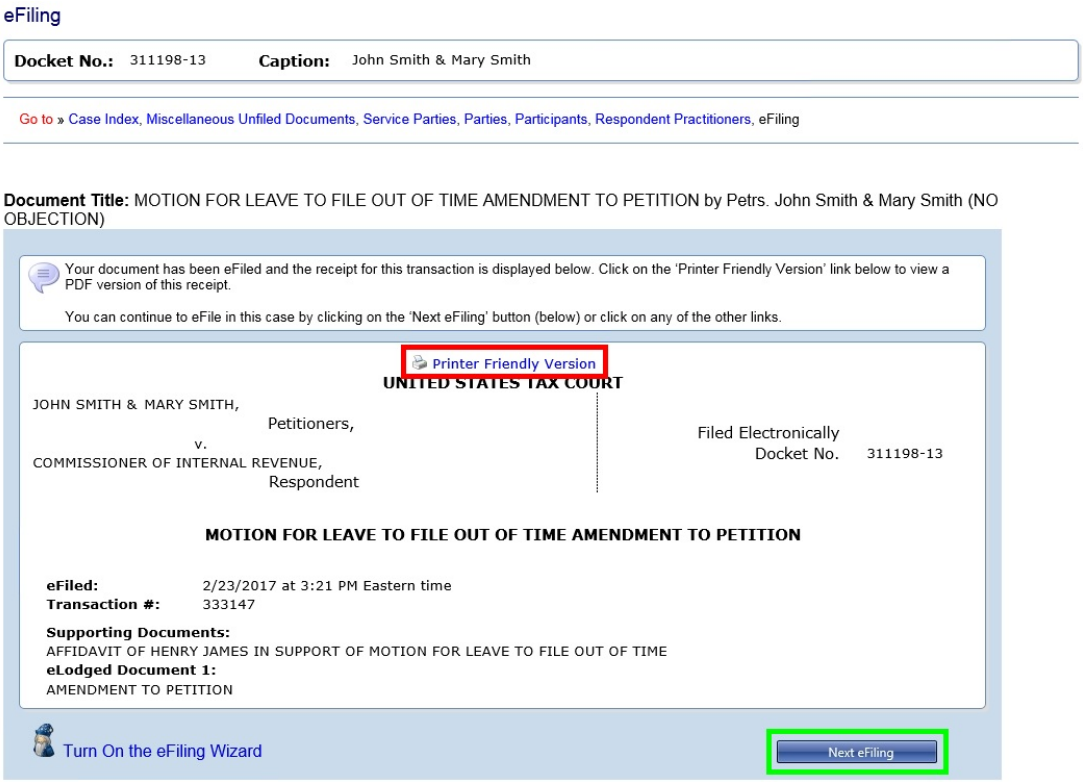
a. To view the documents you attached, click the "Preview" links in the Document, Supporting Documents, and eLodged Documents sections of the screen.

b. To make changes, click the hyperlinked step in the eFiling Steps or the Previous button.

c. To attach a different document file, click the "Attach Document" link in eFiling Steps.

5. **Click the "Submit" button if all information is correct to file and lodge your documents.**

6. **Your transaction receipt will display on the next screen.** Click the "Printer Friendly Version" link to open a PDF version of your receipt. You may save or print the receipt.



Chapter VII. Help

Online Support

Links are available at the top of every Petitioner Access screen to the following documentation:

- **Petitioners' Guide to Electronic Case Access and Filing** links to the "Petitioners' Guide to Electronic Case Access and Filing" page of the Court's website. **Note**: The full document is large and will take a while to download.

- The **eAccess Support Form** allows you to submit an online request for assistance or to report a problem. Type your full name, email address, and the docket number(s) of the case(s). Click the drop-down "Support Type" menu and choose from the list the category that best matches the nature of your question. To report unauthorized use of your user name and password as required in the Terms of Use, select "Report Unauthorized Use of User ID and Password". Describe the problem or type your question in the message box and click the "Submit Form" button. You will receive a response by email.

- **Terms of Use** links to the Court's eAccess Terms of Use.

Telephone Support

You may contact the Court for assistance between the hours of 8:00 a.m. and 4:30 p.m. eastern time, Monday through Friday at the following numbers:

Intake Section--202-521-0700
(1) General, case-related, or procedural information about the Tax Court;
(2) Petition filing.

Docket Section--202-521-4650
(1) Documents and pleadings filed subsequent to petitions;
(2) Action taken on documents filed;
(3) Status of cases.

Appellate Section--202-521-3342
(1) Filing of notices of appeal from Tax Court decisions;
(2) Other procedures relating to appellate review of Tax Court decisions.

If you have a question about Court procedure or need information about your case, please call (202) 521-0700.

Additional Resources

- COVID-19 Resources (https://www.ustaxcourt.gov/covid.html)
- Guidance for Petitioners (https://www.ustaxcourt.gov/petitioners.html)
- Low Income Taxpayer Clinics (LITCs) (https://www.ustaxcourt.gov/resources/clinics/clinics.pdf)
- Notice Regarding Privacy and Public Access to Case Files (https://www.ustaxcourt.gov/docket_search.html#PRIVACY)
- Tax Court Rules of Practice and Procedure (https://www.ustaxcourt.gov/rules.html#ROPP)
- Terms of Use (https://www.ustaxcourt.gov/tou.html)

Appendix I. Definitions

"Designated Service Person" means the practitioner designated to receive service of documents in a case. The first counsel of record is generally the Designated Service Person, see Rule 21(b)(2).

"Document" means any written matter filed by or with the Court including, but not limited to motions, pleadings, applications, petitions, notices, declarations, affidavits, exhibits, briefs, memoranda of law, orders, and deposition transcripts.

"eLodged" refers to any document that is electronically submitted to the Court with a motion for leave through Petitioner Access or Practitioner Access and that is not automatically filed.

"Intervenor" is a third party who has an interest in the outcome of the case. The most common example is the spouse or former spouse of a petitioner seeking innocent spouse relief.

"Participant" is a partner who elects to participate in a partnership action by filing a notice of election to participate under Rule 245.

"Party", for purposes of eAccess, means either petitioner(s) or respondent (IRS).

"PDF" means Portable Document Format. Documents in PDF may be opened in Adobe Reader or an equivalent viewer. Adobe Reader may be downloaded free of charge from the Adobe website (www.adobe.com). Electronic documents may be converted to PDF through a word processor, third party PDF creation software such as Adobe Acrobat, or online PDF creation services from Adobe (http://createpdf.adobe.com/) and others. Documents in paper form may be scanned into PDF.

"Pro Se" means a petitioner who represents himself or herself without a lawyer or an entity appearing through an authorized fiduciary or officer.

"TIFF" means Tagged Image File Format. Documents may be converted to TIFF through a word processor or software, such as Microsoft Office Document Imaging, or by scanning into TIFF.

Appendix II. What Documents May Be Filed by Self-Represented Petitioners

The table below lists documents commonly found in Tax Court cases and may be used before eFiling to correctly title a document. Those marked "NO" in the "Eligible for eFiling?" column must be submitted to the Court in paper form or, for documents such as expert reports and discovery requests, are not filed with the Court. A document may be eFiled unless it is listed below as ineligible for eFiling.

Description	**Code**	**Category**	**Eligible for eFiling?**
AFFIDAVIT OF [name] IN SUPPORT OF [document name]	AFF	Supporting Document	
AGREED COMPUTATION FOR ENTRY OF DECISION			**NO**
AMENDED [document name]	ADED	Miscellaneous	
AMENDED CERTIFICATE OF SERVICE OF [document name]	AMDC	Miscellaneous	
AMENDED PETITION	PAP	Petition	
AMENDED PREHEARING MEMORANDUM	APHM	Pretrial Memorandum	
AMENDED PRETRIAL MEMORANDUM	APTM	Pretrial Memorandum	
AMENDED REPLY TO ANSWER	RA	Reply	
AMENDED SERIATIM ANSWERING BRIEF	ADSA	Seriatum Brief	
AMENDED SERIATIM OPENING BRIEF	AEDS	Seriatum Brief	
AMENDED SERIATIM REPLY BRIEF	ADSB	Seriatum Brief	
AMENDED SERIATIM SUR-REPLY BRIEF	ASRB	Seriatum Brief	
AMENDED SERIATIM SUR-REPLY MEMORANDUM BRIEF	MBAD	Seriatum Brief	
AMENDED SIMULTANEOUS ANSWERING BRIEF	ASAB	Simultaneous Brief	
AMENDED SIMULTANEOUS ANSWERING MEMORANDA OF LAW	ASAM	Simultaneous Brief	
AMENDED SIMULTANEOUS ANSWERING MEMORANDUM BRIEF	ASMB	Simultaneous Brief	
AMENDED SIMULTANEOUS MEMORANDA OF LAW	ASML	Simultaneous Brief	

Description	Code	Category	Eligible for eFiling?
AMENDED SIMULTANEOUS OPENING BRIEF	ASOB	Simultaneous Brief	
AMENDED SIMULTANEOUS OPENING MEMORANDUM BRIEF	ASOM	Simultaneous Brief	
AMENDED SIMULTANEOUS SUR-REPLY BRIEF	AISB	Simultaneous Brief	
AMENDED SIMULTANEOUS SUR-REPLY MEMORANDUM BRIEF	ASRM	Simultaneous Brief	
AMENDMENT TO [document name]	AMNT	Miscellaneous	
AMENDMENT TO AMENDED PETITION	PAAP	Petition	
AMENDMENT TO PETITION	ATP	Petition	
AMENDMENT TO PREHEARING MEMORANDUM	ATPH	Pretrial Memorandum	
AMENDMENT TO PRETRIAL MEMORANDUM	ATPM	Pretrial Memorandum	
AMENDMENT TO REPLY TO ANSWER	RAA	Reply	
AMENDMENT TO SECOND AMENDED PETITION	PASP	Petition	
AMENDMENT TO SERIATIM ANSWERING BRIEF	ADTS	Seriatum Brief	
AMENDMENT TO SERIATIM OPENING BRIEF	ASTF	Seriatum Brief	
AMENDMENT TO SERIATIM SUR-REPLY BRIEF	ATRB	Seriatum Brief	
AMENDMENT TO SERIATIM SUR-REPLY MEMORANDUM BRIEF	MBAT	Seriatum Brief	
AMENDMENT TO SIMULTANEOUS ANSWERING BRIEF	ATAB	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS ANSWERING MEMORANDA OF LAW	ATAM	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS ANSWERING MEMORANDUM BRIEF	ATMB	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS MEMORANDA OF LAW	ATSM	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS OPENING BRIEF	ATOB	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS OPENING MEMORANDUM BRIEF	ATOM	Simultaneous Brief	
AMENDMENT TO SIMULTANEOUS SUR-REPLY BRIEF	ATSB	Simultaneous Brief	

Description	Code	Category	Eligible for eFiling?
AMENDMENT TO SIMULTANEOUS SUR-REPLY MEMORANDUM BRIEF	ASSM	Simultaneous Brief	
AMENDMENT TO THIRD AMENDED PETITION	PATP	Petition	
APPLICATION FOR WAIVER OF FILING FEE	APW	Application	
APPLICATION TO TAKE DEPOSITION OF [name]	APLD	Application	
BRIEF IN SUPPORT OF [document name]	BRF	Supporting Document	
CERTIFICATE OF SERVICE	CS	Miscellaneous	
COMPUTATION FOR ENTRY OF DECISION	COED	Computation	
DECLARATION OF [name] IN SUPPORT OF [document name]	DCL	Supporting Document	
DESIGNATION OF COUNSEL TO RECEIVE SERVICE	DSC	Miscellaneous	
INTERVENING PETITION			**NO**
MEMORANDUM	MEMO	Memorandum	
MEMORANDUM IN SUPPORT OF [document name]	MISP	Supporting Document	
MOTION FOR A NEW TRIAL	M218	Motion	
MOTION FOR AN ORDER UNDER FEDERAL RULE OF EVIDENCE 502(d)	M001	Motion	
MOTION FOR AN ORDER UNDER MODEL RULE OF PROFESSIONAL CONDUCT 4.2	M002	Motion	
MOTION FOR APPOINTMENT OF MEDIATOR	M003	Motion	
MOTION FOR ASSIGNMENT OF JUDGE	M004	Motion	
MOTION FOR AUDIO OF TRIAL PROCEEDING(S)	M136	Motion	
MOTION FOR CERTIFICATION OF AN INTERLOCUTORY ORDER TO PERMIT IMMEDIATE APPEAL	M005	Motion	
MOTION FOR CONTINUANCE	M006	Motion	
MOTION FOR DEFAULT AND DISMISSAL	M009	Motion	
MOTION FOR DOCUMENT SUBPOENA HEARING	M137	Motion	
MOTION FOR ENTRY OF DECISION	M007	Motion	
MOTION FOR ESTATE TAX DEDUCTION DEVELOPING AT OR AFTER TRIAL PURSUANT TO RULE 156	M010	Motion	

Description	Code	Category	Eligible for eFiling?
MOTION FOR EXTENSION OF TIME	M011	Motion	
MOTION FOR IN CAMERA REVIEW	M135	Motion	
MOTION FOR INTERNATIONAL JUDICIAL ASSISTANCE	M012	Motion	
MOTION FOR JUDGMENT ON THE PLEADINGS	M121	Motion	
MOTION FOR LEAVE TO CONDUCT DISCOVERY PURSUANT TO RULE 70(a)(2)	M013	Motion	
MOTION FOR LEAVE TO FILE	M115	Motion	
MOTION FOR LEAVE TO FILE OUT OF TIME [document name]	M014	Motion	
MOTION FOR LEAVE TO SERVE ADDITIONAL INTERROGATORIES	M015	Motion	
MOTION FOR LEAVE TO USE ELECTRONIC EQUIPMENT	M118	Motion	
MOTION FOR MORE DEFINITE STATEMENT PURSUANT TO RULE 51	M016	Motion	
MOTION FOR NON-BINDING MEDIATION	M017	Motion	
MOTION FOR ORAL ARGUMENT	M018	Motion	
MOTION FOR ORDER FIXING AMOUNT OF AN APPEAL BOND	M019	Motion	
MOTION FOR ORDER TO RELEASE THE AMOUNT OF AN APPEAL BOND	M020	Motion	
MOTION FOR ORDER TO SHOW CAUSE WHY CASE SHOULD NOT BE SUBMITTED ON THE BASIS OF THE ADMINISTRATIVE RECORD	M021	Motion	
MOTION FOR ORDER TO SHOW CAUSE WHY JUDGMENT SHOULD NOT BE ENTERED ON THE BASIS OF A PREVIOUSLY DECIDED CASE	M022	Motion	
MOTION FOR ORDER TO SHOW CAUSE WHY PROPOSED FACTS AND EVIDENCE SHOULD NOT BE ACCEPTED AS ESTABLISHED PURSUANT TO RULE 91(f)	M023	Motion	
MOTION FOR PARTIAL SUMMARY JUDGMENT	M024	Motion	
MOTION FOR PRELIMINARY INJUNCTION	M025	Motion	
MOTION FOR PRETRIAL CONFERENCE	M122	Motion	
MOTION FOR PROTECTIVE ORDER PURSUANT TO RULE 103	M026	Motion	

Description	Code	Category	Eligible for eFiling?
MOTION FOR REASONABLE LITIGATION OR ADMINISTRATIVE COSTS	M027	Motion	
MOTION FOR RECONSIDERATION OF FINDINGS OR OPINION PURSUANT TO RULE 161	M028	Motion	
MOTION FOR RECONSIDERATION OF ORDER	M029	Motion	
MOTION FOR RECUSAL OF JUDGE	M030	Motion	
MOTION FOR REVIEW OF JEOPARDY ASSESSMENT OR JEOPARDY LEVY PURSUANT TO RULE 56	M033	Motion	
MOTION FOR SUMMARY JUDGMENT	M034	Motion	
MOTION FOR THE COURT TO PAY THE EXPENSES OF A TRANSCRIPT	M035	Motion	
MOTION FOR THE COURT TO PAY THE EXPENSES OF AN INTERPRETER	M036	Motion	
MOTION FOR VOLUNTARY BINDING ARBITRATION	M037	Motion	
MOTION FOR WRIT OF HABEAS CORPUS AD TESTIFICANDUM	M039	Motion	
MOTION IN LIMINE	M040	Motion	
MOTION TO ADD LIEN OR LEVY DESIGNATION	M041	Motion	
MOTION TO ADD SMALL TAX CASE DESIGNATION	M042	Motion	
MOTION TO AMEND ORDER	M043	Motion	
MOTION TO APPOINT AN INTERPRETER PURSUANT TO RULE 143(f)	M045	Motion	
MOTION TO APPOINT NEW TAX MATTERS PARTNER	M044	Motion	
MOTION TO APPOINT TAX MATTERS PARTNER	M117	Motion	
MOTION TO BE EXCUSED FROM APPEARING AT THE TRIAL SESSION	M047	Motion	
MOTION TO BE EXEMPT FROM E-FILING			**NO**
MOTION TO BE RECOGNIZED AS NEXT FRIEND	M049	Motion	
MOTION TO BIFURCATE	M050	Motion	
MOTION TO CALENDAR	M051	Motion	
MOTION TO CALENDAR AND CONSOLIDATE	M052	Motion	
MOTION TO CALENDAR IN THE ELECTRONIC (NORTH) COURTROOM	M038	Motion	

Description	Code	Category	Eligible for eFiling?
MOTION TO CERTIFY FOR INTERLOCUTORY APPEAL	M055	Motion	
MOTION TO CHANGE OR CORRECT CAPTION	M056	Motion	
MOTION TO CHANGE PLACE OF HEARING OF DISCLOSURE CASE			**NO**
MOTION TO CHANGE PLACE OF SUBMISSION OF DECLARATORY JUDGMENT CASE	M058	Motion	
MOTION TO CHANGE PLACE OF TRIAL	M059	Motion	
MOTION TO CHANGE SERVICE METHOD	M060	Motion	
MOTION TO CLARIFY ORDER	M061	Motion	
MOTION TO CLOSE ON GROUND OF DUPLICATION	M062	Motion	
MOTION TO COMPEL DISCOVERY	M063	Motion	
MOTION TO COMPEL PRODUCTION OF DOCUMENTS	M064	Motion	
MOTION TO COMPEL RESPONSES TO INTERROGATORIES	M065	Motion	
MOTION TO COMPEL THE TAKING OF DEPOSITION	M066	Motion	
MOTION TO CONFORM THE PLEADINGS TO THE PROOF	M134	Motion	
MOTION TO CONSOLIDATE	M067	Motion	
MOTION TO CORRECT AND CERTIFY RECORD ON APPEAL	M053	Motion	
MOTION TO CORRECT CLERICAL ORDER	M124	Motion	
MOTION TO CORRECT TRANSCRIPT	M054	Motion	
MOTION TO DEPOSE PURSUANT TO RULE 74	M068	Motion	
MOTION TO DETERMINE THE TAX MATTERS PARTNER	M069	Motion	
MOTION TO DISMISS	M070	Motion	
MOTION TO DISMISS FOR FAILURE TO PROPERLY PROSECUTE	M071	Motion	
MOTION TO DISMISS FOR FAILURE TO STATE A CLAIM UPON WHICH RELIEF CAN BE GRANTED	M072	Motion	
MOTION TO DISMISS FOR LACK OF JURISDICTION	M073	Motion	

Description	Code	Category	Eligible for eFiling?
MOTION TO DISMISS FOR LACK OF JURISDICTION AS TO [person, notice, or year]	M126	Motion	
MOTION TO DISMISS FOR LACK OF PROSECUTION	M074	Motion	
MOTION TO DISMISS ON GROUNDS OF MOOTNESS	M075	Motion	
MOTION TO DISQUALIFY COUNSEL	M130	Motion	
MOTION TO ENFORCE A REFUND OF OVERPAYMENT PURSUANT TO RULE 260	M076	Motion	
MOTION TO ENFORCE SUBPOENA	M077	Motion	
MOTION TO FILE DOCUMENT UNDER SEAL			**NO**
MOTION TO IMPOSE A PENALTY	M080	Motion	
MOTION TO IMPOSE SANCTIONS	M081	Motion	
MOTION TO INTERVENE			**NO**
MOTION TO MODIFY DECISION IN ESTATE TAX CASE PURSUANT TO RULE 262	M083	Motion	
MOTION TO MODIFY ORDER	M125	Motion	
MOTION TO PERMIT EXPERT WITNESS TO TESTIFY WITHOUT A WRITTEN REPORT REGARDING INDUSTRY PRACTICE PURSUANT TO RULE 143(f)(2)	M084	Motion	
MOTION TO PRECLUDE	M085	Motion	
MOTION TO PROCEED ANONYMOUSLY			**NO**
MOTION TO QUASH OR MODIFY SUBPOENA	M087	Motion	
MOTION TO REDETERMINE INTEREST PURSUANT TO RULE 261	M089	Motion	
MOTION TO REMAND	M090	Motion	
MOTION TO REMOVE SMALL TAX CASE DESIGNATION	M091	Motion	
MOTION TO REMOVE TAX MATTERS PARTNER	M092	Motion	
MOTION TO REOPEN THE RECORD	M093	Motion	
MOTION TO RESTORE CASE TO THE GENERAL DOCKET	M095	Motion	
MOTION TO RESTRAIN ASSESSMENT OR COLLECTION OR TO ORDER REFUND OF AMOUNT COLLECTED	M096	Motion	

Description	Code	Category	Eligible for eFiling?
MOTION TO RETAIN FILE IN ESTATE TAX CASE INVOLVING § 6166 ELECTION PURSUANT TO RULE 157	M097	Motion	
MOTION TO REVIEW THE SUFFICIENCY OF ANSWERS OR OBJECTIONS TO REQUEST FOR ADMISSIONS	M098	Motion	
MOTION TO SEAL CASE			**NO**
MOTION TO SEAL DOCUMENTS	M127	Motion	
MOTION TO SET FOR A TIME & DATE CERTAIN	M099	Motion	
MOTION TO SET PRETRIAL SCHEDULING ORDER	M131	Motion	
MOTION TO SEVER	M100	Motion	
MOTION TO SHIFT THE BURDEN OF PROOF	M101	Motion	
MOTION TO SHORTEN THE TIME	M102	Motion	
MOTION TO STAY PROCEEDINGS	M103	Motion	
MOTION TO STAY PROPOSED SALE OF SEIZED PROPERTY	M104	Motion	
MOTION TO STRIKE	M105	Motion	
MOTION TO SUBMIT CASE PURSUANT TO RULE 122	M106	Motion	
MOTION TO SUBSTITUTE PARTIES AND CHANGE CAPTION	M107	Motion	
MOTION TO SUBSTITUTE TRIAL EXHIBIT(S)	M123	Motion	
MOTION TO SUPPLEMENT THE RECORD	M129	Motion	
MOTION TO SUPPRESS EVIDENCE	M119	Motion	
MOTION TO TAKE DEPOSITION PURSUANT TO RULE 74(c)(3)	M108	Motion	
MOTION TO TAKE JUDICIAL NOTICE	M109	Motion	
MOTION TO VACATE	M120	Motion	
MOTION TO VACATE OR REVISE PURSUANT TO RULE 161	M110	Motion	
MOTION TO WITHDRAW	M111	Motion	
MOTION TO WITHDRAW COUNSEL	M116	Motion	
MOTION TO WITHDRAW OR MODIFY THE DEEMED ADMITTED ADMISSIONS PURSUANT TO RULE 90(f)	M113	Motion	

Description	Code	Category	Eligible for eFiling?
NOTICE OF APPEAL			**NO**
NOTICE OF CHANGE OF ADDRESS	NCA	Notice	
NOTICE OF CHANGE OF COUNSEL FOR NON PARTY			**NO**
NOTICE OF CLARIFICATION OF TAX MATTERS PARTNER	NCTP	Notice	
NOTICE OF CONCESSION	NCON	Notice	
NOTICE OF DEATH OF COUNSEL	NDC	Notice	
NOTICE OF ELECTION TO INTERVENE	NOEI	Notice	**NO**
NOTICE OF ELECTION TO PARTICIPATE	NOEP	Notice	**NO**
NOTICE OF IDENTIFICATION OF TAX MATTERS PARTNER	NITM	Notice	
NOTICE OF INTENT NOT TO FILE	NINF	Notice	
NOTICE OF INTERVENTION	NOI	Notice	**NO**
NOTICE OF ISSUE CONCERNING FOREIGN LAW	NIFL	Notice	
NOTICE OF JUDICIAL RULING	NRJR	Notice	
NOTICE OF NO OBJECTION	NNOB	Notice	
NOTICE OF OBJECTION	OBJN	Notice	
NOTICE OF PROCEEDING IN BANKRUPTCY	NPB	Notice	
NOTICE OF RELEVANT JUDICIAL DECISIONS	NRJD	Notice	
NOTICE OF SMALL TAX CASE ELECTION	NSTE	Notice	
NOTICE OF SUBMISSION OF EXPERT REPORT			**NO**[2]
NOTICE OF SUPPLEMENTAL AUTHORITY	NSA	Notice	
NOTICE OF TERMINATION ASSESSMENT	NTA	Notice	
NOTICE OF UNAVAILABILITY	NOU	Notice	
OPPOSITION TO [document name]	OPPO	Opposition	
OWNERSHIP DISCLOSURE STATEMENT	DISC	Statement	
PETITION FILED			**NO**

[2]An expert report is submitted to the trial Judge in paper form 30 days before the calendar call unless otherwise directed by the trial Judge. An expert report may be offered into evidence at trial. Expert reports are not filed.

Description	Code	Category	Eligible for eFiling?
PREHEARING MEMORANDUM	PHM	Pretrial Memorandum	
PRETRIAL MEMORANDUM	PMT	Pretrial Memorandum	
PROPOSED STIPULATED DECISION[3]	PSDE	Miscellaneous	
PROPOSED TRIAL EXHIBITS	PTE	Miscellaneous	
RATIFICATION OF PETITION			**NO**
RATIFICATION [of document name]	RATF	Miscellaneous	
REDACTED [document name]	REDC	Miscellaneous	
REDACTED PETITION FILED	PTFR	Petition	
REPLY TO [document name]	REPL	Reply	
REPLY TO AMENDMENT TO ANSWER	RPAA	Reply	
REPLY TO ANSWER	RTA	Reply	
REPLY TO ANSWER TO AMENDED PETITION	RTAA	Reply	
REPLY TO ANSWER TO AMENDMENT TO PETITION	RATA	Reply	
REPLY TO ANSWER TO PETITION, AS AMENDED	RAPA	Reply	
REPLY TO ANSWER TO SECOND AMENDED PETITION	RTSA	Reply	
REPLY TO ANSWER TO SUPPLEMENT TO PETITION	RSTA	Reply	
REPLY TO ANSWER TO THIRD AMENDED PETITION	RTAP	Reply	
REQUEST FOR ADMISSIONS	REQA	Request	
REPORT	RTP	Miscellaneous	
REQUEST FOR JUDICIAL NOTICE	RJN	Request	
REQUEST FOR PLACE OF HEARING OF DISCLOSURE CASE			**NO**
REQUEST FOR PLACE OF SUBMISSION OF DECLARATORY JUDGMENT CASE	RQSD	Request	
REQUEST FOR PLACE OF TRIAL	RQT	Request	
REQUEST FOR PRETRIAL CONFERENCE	RFPC	Request	

[3]Effective September 30, 2019, stipulated decisions may be filed with the Court electronically. See page 44 for additional information on stipulated decisions.

Description	Code	Category	Eligible for eFiling?
REQUEST FOR PRODUCTION OF DOCUMENTS			**NO**
REQUEST FOR RESPONSES TO INTERROGATORIES			**NO**
RESPONSE TO [document name]	RSP	Response	
RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS			**NO**
RESPONSE TO REQUEST FOR RESPONSES TO INTERROGATORIES			**NO**
REVISED COMPUTATION	RCOM	Computation	
SECOND AMENDED PETITION	PSAP	Petition	
SECOND AMENDMENT TO PETITION	PSAT	Petition	
SECOND SUPPLEMENT TO PRETRIAL MEMORANDUM	SSPM	Pretrial Memorandum	
SERIATIM ANSWERING BRIEF	SEAB	Seriatum Brief	
SERIATIM ANSWERING MEMORANDUM BRIEF	SAMB	Seriatum Brief	
SERIATIM OPENING BRIEF	SEOB	Seriatum Brief	
SERIATIM OPENING MEMORANDUM BRIEF	SOMB	Seriatum Brief	
SERIATIM REPLY BRIEF	SERB	Seriatum Brief	
SERIATIM REPLY MEMORANDUM BRIEF	SRMB	Seriatum Brief	
SERIATIM SUR-REPLY BRIEF	SESB	Seriatum Brief	
SERIATIM SUR-REPLY MEMORANDUM BRIEF	SSRB	Seriatum Brief	
SETTLEMENT STIPULATION			**NO**
SIMULTANEOUS ANSWERING BRIEF	SIAB	Simultaneous Brief	
SIMULTANEOUS ANSWERING MEMORANDA OF LAW	SIAM	Simultaneous Brief	
SIMULTANEOUS ANSWERING MEMORANDUM BRIEF	SIMB	Simultaneous Brief	
SIMULTANEOUS MEMORANDA OF LAW	SIML	Simultaneous Brief	
SIMULTANEOUS OPENING BRIEF	SIOB	Simultaneous Brief	
SIMULTANEOUS OPENING MEMORANDUM BRIEF	SIOM	Simultaneous Brief	

Description	Code	Category	Eligible for eFiling?
SIMULTANEOUS SUPPLEMENTAL BRIEF	SSB	Simultaneous Brief	
SIMULTANEOUS SUR-REPLY BRIEF	SISB	Simultaneous Brief	
SIMULTANEOUS SUR-REPLY MEMORANDUM BRIEF	SSRM	Simultaneous Brief	
STATEMENT	STAT	Statement	
STATEMENT OF TAXPAYER IDENTIFICATION NUMBER (Form 4)			**NO**[4]
STATEMENT UNDER RULE 212	S212	Statement	
STATEMENT UNDER RULE 50(c)	STAR	Statement	
STATUS REPORT	RPT	Miscellaneous	
STIPULATED DECISION See "Proposed Stipulated Decision".			
STIPULATION	STP	Stipulation	
STIPULATION OF FACTS	STIP	Stipulation	
STIPULATION OF PRETRIAL DEADLINES	SPD	Stipulation	
STIPULATION OF SETTLED ISSUES	STST	Stipulation	
STIPULATION OF SETTLEMENT	STS	Stipulation	
STIPULATION TO BE BOUND	STBB	Stipulation	
STIPULATION TO TAKE DEPOSITION OF [name]	STPD	Stipulation	
SUBSTITUTION OF COUNSEL	SOC	Miscellaneous	
SUPPLEMENT TO [document name]	SUPM	Supplement	
SUPPLEMENT TO PETITION	PSUP	Petition	
SUPPLEMENT TO PREHEARING MEMORANDUM	STMP	Pretrial Memorandum	
SUPPLEMENT TO PRETRIAL MEMORANDUM	STPM	Pretrial Memorandum	
SUPPLEMENT TO SERIATIM ANSWERING BRIEF	STSA	Seriatum Brief	

[4]The Statement of Taxpayer Identification Number, Form 4, is submitted in paper form with the petition. It may not be eFiled and is never made part of the Court's public files.

Description	Code	Category	Eligible for eFiling?
SUPPLEMENT TO SERIATIM OPENING BRIEF	STSO	Seriatum Brief	
SUPPLEMENT TO SERIATIM SUR-REPLY BRIEF	SSSR	Seriatum Brief	
SUPPLEMENT TO SERIATIM SUR-REPLY MEMORANDUM BRIEF	MBSR	Seriatum Brief	
SUPPLEMENT TO SIMULTANEOUS ANSWERING BRIEF	SSAB	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS ANSWERING MEMORANDA OF LAW	STAM	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS ANSWERING MEMORANDUM BRIEF	SSAM	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS MEMORANDA OF LAW	STSM	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS OPENING BRIEF	SSOB	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS OPENING MEMORANDUM BRIEF	SSOM	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS SUR-REPLY BRIEF	SSSB	Simultaneous Brief	
SUPPLEMENT TO SIMULTANEOUS SUR-REPLY MEMORANDUM BRIEF	SSSM	Simultaneous Brief	
SUPPLEMENTAL [document name]	SUPT	Supplement	
SUPPLEMENTAL STIPULATION OF FACTS	SSOF	Stipulation	
SUR-REPLY TO [document name]	SURP	Reply	
THIRD AMENDED PETITION	PTAP	Petition	
THIRD AMENDMENT TO PETITION	PTAT	Petition	
UNREDACTED [document name]	URED	Miscellaneous	
UNSWORN DECLARATION OF [name] UNDER PENALTY OF PERJURY IN SUPPORT OF [document name]	USDL	Supporting Document	

Appendix III. Sample Format - Notice Regarding the Submission of Exhibits or Attachments in Original Format

SAMPLE FORMAT

UNITED STATES TAX COURT

WASHINGTON, DC 20217

_____	)	
Petitioner(s)	)	
	)	
v.	)	Docket No. _____
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

NOTICE REGARDING THE SUBMISSION OF EXHIBITS [ATTACHMENTS] IN ORIGINAL FORMAT

Exhibits, labeled/numbered _____, in support of

_____, which was electronically filed with the Court on
(title of document)

on _____, 20___, are being submitted to the Court in their original format.

Date: _____ Signature: _____

Name of Petitioner or Counsel
Tax Court Bar Number (for practitioners only)
Address (City, State and Zip Code)
Telephone Number
E-mail address

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