

RULE 26. ELECTRONIC FILING¹

(a) General: The Court will accept for filing papers submitted, signed, or verified by electronic means that comply with procedures established by the Court. A paper filed electronically in compliance with the Court's electronic filing procedures is a written paper for purposes of these Rules.

(b) Electronic Filing Requirement: Electronic filing is required for all papers filed by parties represented by counsel in open cases. Mandatory electronic filing does not apply to:

(1) petitions and other papers not eligible for electronic filing in the Court (for a complete list of those papers, see the Court's eFiling Instructions on the Court's Web site at www.ustaxcourt.gov);

(2) self-represented petitioners, including petitioners assisted by low-income taxpayer clinics and Bar-sponsored pro bono programs; and

(3) any counsel in a case who, upon motion filed in paper form and for good cause shown, is granted an exception from the electronic filing requirement. Because a motion for exception does not extend any period provided by these Rules, the motion shall be accompanied by any document sought to be filed in paper form.

¹The amendment is effective for cases in which the petition is filed on or after July 1, 2010, except that a practitioner who filed a Notice To Be Exempt from electronic filing in a case before July 6, 2012, is not required to file a motion for exception to maintain his or her exemption in that case unless otherwise directed by the Court.