

**TITLE III****COMMENCEMENT OF CASE, SERVICE  
AND FILING OF PAPERS, FORM AND  
STYLE OF PAPERS, APPEARANCE  
AND REPRESENTATION,  
COMPUTATION OF TIME****RULE 20. COMMENCEMENT OF CASE**

**(a) General:** A case is commenced in the Court by filing a petition with the Court, inter alia, to redetermine a deficiency set forth in a notice of deficiency issued by the Commissioner, or to redetermine the liability of a transferee or fiduciary set forth in a notice of liability issued by the Commissioner to the transferee or fiduciary, or to obtain a declaratory judgment, or to obtain or restrain a disclosure, or to adjust or readjust partnership items, or to obtain an award for reasonable administrative costs, or to obtain a review of the Commissioner's failure to abate interest. See Rule 13.

**(b) Statement of Taxpayer Identification Number:** The petitioner shall submit with the petition a statement of the petitioner's taxpayer identification number (e.g., Social Security number or employer identification number), or lack thereof. The statement shall be substantially in accordance with Form 4 shown in Appendix I.

**<sup>1</sup>(c) Disclosure Statement:** A nongovernmental corporation, large partnership, or limited liability company, or a tax matters partner or partner other than the tax matters partner of a nongovernmental partnership filing a petition with the Court shall file with the petition a separate disclosure statement. In the case of a nongovernmental corporation, the disclosure statement shall identify any parent corporation and any publicly held entity owning 10 percent or more of petitioner's stock or state that there is no such entity. In the case of a nongovernmental large partnership or limited liability company, or a tax matters partner or partner other than a tax matters partner of a nongovernmental part-

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<sup>1</sup>The amendments generally adding new paragraph (c) and redesignating former paragraph (c) as paragraph (d) are effective as of January 1, 2010. The amendments incorporating references to petitions filed pursuant to Code section 6221 et seq. (TEFRA) are effective as of May 5, 2011.

nership, the disclosure statement shall identify any publicly held entity owning an interest in the large partnership, the limited liability company, or the partnership, or state that there is no such entity. A petitioner shall promptly file a supplemental statement if there is any change in the information required under this rule. For the form of such disclosure statement, see Form 6, Appendix I. For the definition of a large partnership, see Rule 300(b)(1). For the definitions of a partnership and a tax matters partner, see Rule 240(b)(1), (4). A partner other than a tax matters partner is a notice partner or a 5-percent group as defined in Rule 240(b)(8) and (9).

**<sup>1</sup>(d) Filing Fee:** At the time of filing a petition, a fee of \$60 shall be paid. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit or a declaration containing specific financial information the inability to make such payment.

## **RULE 21. SERVICE OF PAPERS**

**(a) When Required:** Except as otherwise required by these Rules or directed by the Court, all pleadings, motions, orders, decisions, notices, demands, briefs, appearances, or other similar documents or papers relating to a case, including a disciplinary matter under Rule 202, also referred to as the papers in a case, shall be served on each of the parties or other persons involved in the matter to which the paper relates other than the party who filed the paper.

**<sup>2</sup>(b) Manner of Service:** (1) *General:* All petitions shall be served by the Clerk. Unless otherwise provided in these Rules or directed by the Court, all other papers required to be served on a party shall be served by the party filing the paper, and the original paper shall be filed with a certificate by a party or a party's counsel that service of that paper has been made on the party to be served or such party's counsel. For the form of such certificate of service, see Form 9, Appendix I. Such service may be made by:

(A) Mail directed to the party or the party's counsel at such person's last known address. Service by mail is

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<sup>1</sup>The amendment is effective as of July 6, 2012.

<sup>2</sup>The amendments are effective as of January 1, 2010.

complete upon mailing, and the date of such mailing shall be the date of such service.

(B) Delivery to a party, or a party's counsel or authorized representative in the case of a party other than an individual (see Rule 24(b)).

(C) Mail directed or delivery to the Commissioner's counsel at the office address shown in the Commissioner's answer filed in the case or a motion filed in lieu of an answer. If no answer or motion in lieu of an answer has been filed, then mail shall be directed or delivered to the Chief Counsel, Internal Revenue Service, Washington, D.C. 20224.

(D) Electronic means if the person served consented in writing, in which event service is complete upon transmission, but is not effective if the serving party learns that it did not reach the person to be served.

Service on a person other than a party shall be made in the same manner as service on a party, except as otherwise provided in these Rules or directed by the Court. In cases consolidated pursuant to Rule 141, a party making service of a paper shall serve each of the other parties or counsel for each of the other parties, and the original and copies thereof required to be filed with the Court shall each have a certificate of service attached.

(2) *Counsel of Record*: Whenever under these Rules service is required or permitted to be made upon a party represented by counsel who has entered an appearance, service shall be made upon such counsel unless service upon the party is directed by the Court. Where more than one counsel appear for a party, service is required to be made only on that counsel whose appearance was first entered of record, unless that counsel notifies the Court, by a designation of counsel to receive service filed with the Court, that other counsel of record is to receive service, in which event service is required to be made only on the person so designated.

(3) *Writs and Process*: Service and execution of writs, process, or similar directives of the Court may be made by a United States marshal, by a deputy marshal, or by a person specially appointed by the Court for that purpose, except that a subpoena may be served as provided in Rule 147(c). The person making service shall make proof thereof

to the Court promptly and in any event within the time in which the person served must respond. Failure to make proof of service does not affect the validity of the service.

(4) *Change of Address:* The Court shall be promptly notified, by a notice of change of address filed with the Court, of the change of mailing address of any party, any party's counsel, or any party's duly authorized representative in the case of a party other than an individual (see Rule 24(a)(2), (a)(3), (b), and (d)). A separate notice of change of address shall be filed for each docket number. For the form of such notice of change of address, see Form 10 in Appendix I.

(5) *Using Court Transmission Facilities:* A party may make service under Rule 21(b)(1)(D) through the Court's transmission facilities pursuant to electronic service procedures prescribed by the Court.

## **RULE 22. FILING<sup>1</sup>**

Any pleadings or other papers to be filed with the Court must be filed with the Clerk in Washington, D.C., during business hours, except that the Judge or Special Trial Judge presiding at any trial or hearing may permit or require documents pertaining thereto to be filed at that particular session of the Court, or except as otherwise directed by the Court. For the circumstances under which timely mailed papers will be treated as having been timely filed, see Code section 7502.

## **RULE 23. FORM AND STYLE OF PAPERS**

**(a) Caption, Date, and Signature Required:** All papers filed with the Court shall have a caption, shall be dated, and shall be signed as follows:

(1) *Caption:* A proper caption shall be placed on all papers filed with the Court, and the requirements provided in Rule 32(a) shall be satisfied with respect to all such papers. All prefixes and titles, such as "Mr.," "Ms.," or "Dr.," shall be omitted from the caption. The full name and surname of each individual petitioner shall be set forth in the caption. The name of an estate or trust or other person for whom a fiduciary acts shall precede the fiduciary's name

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<sup>1</sup>The amendment is effective as of May 5, 2011.

and title, as for example “Estate of Mary Doe, Deceased, Richard Roe, Executor”.

(2) *Date:* The date of signature shall be placed on all papers filed with the Court.

(3) *Signature:* The original signature, either of the party or the party’s counsel, shall be subscribed in writing to the original of every paper filed by or for that party with the Court, except as otherwise provided by these Rules. An individual rather than a firm name shall be used, except that the signature of a petitioner corporation or unincorporated association shall be in the name of the corporation or association by one of its active and authorized officers or members, as for example “Mary Doe, Inc., by Richard Roe, President”. The name, mailing address, and telephone number of the party or the party’s counsel, as well as counsel’s Tax Court bar number, shall be typed or printed immediately beneath the written signature. The mailing address of a signatory shall include a firm name if it is an essential part of the accurate mailing address.

**<sup>1</sup>(b) Number Filed:** For each document filed in paper form, there shall be filed the signed original and one conformed copy, except as otherwise provided in these Rules. Where filing is in more than one case (as a motion to consolidate, or in cases already consolidated), the number filed shall include one additional copy for each docket number in excess of one. If service of a paper is to be made by the Clerk, copies of any attachments to the original of such paper shall be attached to each copy to be served by the Clerk. As to stipulations, see Rule 91(b).

**(c) Legible Papers Required:** Papers filed with the Court may be prepared by any process, but only if all papers, including copies, filed with the Court are clear and legible.

**<sup>2</sup>(d) Size and Style:** Typewritten or printed papers shall be typed or printed only on one side, on opaque, unglazed paper, 8½ inches wide by 11 inches long. All such papers shall have margins on both sides of each page that are no less than 1 inch wide, and margins on the top and bottom of each page that are no less than ¾ inch wide. Text and footnotes shall appear in consistent typeface no smaller than 12 characters per inch produced by a typewriting ele-

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<sup>1</sup>The amendment is effective as of July 6, 2012.

<sup>2</sup>The amendment is effective as of July 6, 2012.

ment, 12-point type produced by a nonproportional print font (e.g., Courier), or 14-point type produced by a proportional print font (e.g., Times New Roman), with double spacing between each line of text and single spacing between each line of indented quotations and footnotes. Quotations in excess of five lines shall be set off from the surrounding text and indented. Double-spaced lines shall be no more than three lines to the vertical inch, and single-spaced lines shall be no more than six lines to the vertical inch.

**(e) Binding and Covers:** All papers shall be bound together on the upper left-hand side only and shall have no backs or covers.

**(f) Citations:** All citations of case names shall be underscored when typewritten, and shall be in italic when printed.

**<sup>1</sup>(g) Acceptance by the Clerk:** Except as otherwise directed by the Court, the Clerk must not refuse to file a paper solely because it is not in the form prescribed by these Rules.

#### **RULE 24. APPEARANCE AND REPRESENTATION**

**(a) Appearance:** (1) *General:* Counsel may enter an appearance either by subscribing the petition or other initial pleading or document in accordance with subparagraph (2) hereof, or thereafter by filing an entry of appearance in accordance with subparagraph (3) hereof or, in a case not calendared for trial or hearing, a substitution of counsel in accordance with paragraph (d) hereof.

(2) *Appearance in Initial Pleading:* If (A) the petition or other paper initiating the participation of a party in a case is subscribed by counsel admitted to practice before the Court, and (B) such initial paper contains the mailing address and Tax Court bar number of counsel and other information required for entry of appearance (see subparagraph (3)), then (C) that counsel shall be recognized as representing that party and no separate entry of appearance shall be necessary. Thereafter counsel shall be required to notify the Clerk of any changes in applicable information to the same extent as if counsel had filed a separate entry of appearance.

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<sup>1</sup>The amendment is effective as of July 6, 2012.

(3) *Subsequent Appearance:* Where counsel has not previously appeared, counsel shall file an entry of appearance in duplicate, signed by counsel individually, containing the name and docket number of the case, the name, mailing address, telephone number, and Tax Court bar number of counsel so appearing, and a statement that counsel is admitted to practice before the Court. A separate entry of appearance, in duplicate, shall be filed for each additional docket number in which counsel shall appear. The entry of appearance shall be substantially in the form set forth in Form 7 in Appendix I. The Clerk shall be given prompt written notice, filed in duplicate for each docket number, of any change in the foregoing information.

(4) *Counsel Not Admitted to Practice:* No entry of appearance by counsel not admitted to practice before this Court will be effective until counsel shall have been admitted, but counsel may be recognized as counsel in a pending case to the extent permitted by the Court and then only where it appears that counsel can and will be promptly admitted. For the procedure for admission to practice before the Court, see Rule 200.

<sup>1</sup>(5) *Law Student Assistance:* With the permission of the presiding Judge or Special Trial Judge, and under the direct supervision of counsel in a case, a law student may assist such counsel by presenting all or any part of the party's case at a hearing or trial. In addition, a law student may assist counsel in a case in drafting a pleading or other document to be filed with the Court. A law student may not, however, enter an appearance in any case, be recognized as counsel in a case, or sign a pleading or other document filed with the Court. The Court may acknowledge the law student assistance.

**(b) Personal Representation Without Counsel:** In the absence of appearance by counsel, a party will be deemed to appear on the party's own behalf. An individual party may represent himself or herself. A corporation or an unincorporated association may be represented by an authorized officer of the corporation or by an authorized member of the association. An estate or trust may be represented by a fiduciary thereof. Any such person shall state, in the initial

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<sup>1</sup>The amendment adding new paragraph (a)(5) of Rule 24 is effective as of May 5, 2011.

pleading or other paper filed by or for the party, such person's name, address, and telephone number, and thereafter shall promptly notify the Clerk in writing, in duplicate for each docket number involving that party, of any change in that information.

**(c) Withdrawal of Counsel:** Counsel of record desiring to withdraw such counsel's appearance, or any party desiring to withdraw the appearance of counsel of record for such party, must file a motion with the Court requesting leave therefor, showing that prior notice of the motion has been given by such counsel to such counsel's client, or such party's counsel, as the case may be, and to each of the other parties to the case or their counsel, and stating whether there is any objection to the motion. A motion to withdraw as counsel and a motion to withdraw counsel shall each also state the then-current mailing address and telephone number of the party in respect of whom or by whom the motion is filed. The Court may, in its discretion, deny such motion.

**(d) Substitution of Counsel:** In a case not calendared for trial or hearing, counsel of record for a party may withdraw such counsel's appearance, and counsel who has not previously appeared may enter an appearance, by filing a substitution of counsel, showing that prior notice of the substitution has been given by counsel of record to such counsel's client, and to each of the other parties to the case or their counsel, and that there is no objection to the substitution. The substitution of counsel shall be signed by counsel of record and substituted counsel individually, and shall contain the information required by subparagraph (3) of paragraph (a). The substitution of counsel shall be substantially in the form set forth in Form 8 in Appendix I. Thereafter substituted counsel shall be required to notify the Clerk of any changes in applicable information to the same extent as if such counsel had filed a separate entry of appearance.

**(e) Death of Counsel:** If counsel of record dies, the Court shall be so notified, and other counsel may enter an appearance in accordance with this Rule.

**<sup>1</sup>(f) Change in Party or Authorized Representative or Fiduciary:** Where (1) a party other than an individual participates in a case through an authorized representative (such as an officer of a corporation or a member of an asso-

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<sup>1</sup>The amendment is effective as of May 5, 2011.



ciation) or through a fiduciary, and there is a change in such representative or fiduciary, or (2) there is a substitution of parties in a pending case, counsel subscribing the motion resulting in the Court's approval of the change or substitution shall thereafter be deemed first counsel of record for the representative, fiduciary, or party. Counsel of record for the former representative, fiduciary, or party, desiring to withdraw such counsel's appearance shall file a motion in accordance with paragraph (c).

**(g) Conflict of Interest:** If any counsel of record (1) was involved in planning or promoting a transaction or operating an entity that is connected to any issue in a case, (2) represents more than one person with differing interests with respect to any issue in a case, or (3) is a potential witness in a case, then such counsel must either secure the informed consent of the client (but only as to items (1) and (2)); withdraw from the case; or take whatever other steps are necessary to obviate a conflict of interest or other violation of the ABA Model Rules of Professional Conduct, and particularly rules 1.7, 1.8, and 3.7 thereof. The Court may inquire into the circumstances of counsel's employment in order to deter such violations. See Rule 201.

## **RULE 25. COMPUTATION OF TIME**

**(a) Computation:** (1) *General:* In computing any period of time prescribed or allowed by these Rules or by direction of the Court or by any applicable statute which does not provide otherwise, the day of the act, event, or default from which a designated period of time begins to run shall not be included, and (except as provided in subparagraph (2)) the last day of the period so computed shall be included. If service is made by mail, then a period of time computed with respect to the service shall begin on the day after the date of mailing.

(2) *Saturdays, Sundays, and Holidays:* Saturdays, Sundays, and all legal holidays shall be counted, except that, (A) if the period prescribed or allowed is less than 7 days, then intermediate Saturdays, Sundays, and legal holidays in the District of Columbia shall be excluded in the computation; (B) if the last day of the period so computed is a Saturday, Sunday, or a legal holiday in the District of Columbia, then that day shall not be included and

the period shall run until the end of the next day which is not a Saturday, Sunday, or such a legal holiday; and (C) if any act is required to be taken or completed no later than (or at least) a specified number of days before a date certain, then the earliest day of the period so specified shall not be included if it is a Saturday, Sunday, or a legal holiday in the District of Columbia, and the earliest such day shall be the next preceding day which is not a Saturday, Sunday, or such a legal holiday. When such a legal holiday falls on a Sunday, the next day shall be considered a holiday; and, when such a legal holiday falls on a Saturday, the preceding day shall be considered a holiday.

(3) *Cross-References:* For computation of the period within which to file a petition with the Court to redetermine a deficiency or liability, see Code section 6213; for the period within which to file a petition in an action for determination of relief from joint and several liability, see Code section 6015(e); for the period within which to file a petition in a disclosure action, see Code section 6110; for the period within which to file a petition in a declaratory judgment action, see Code sections 6234, 7428, 7476, 7477, 7478, and 7479; for the period within which to file a petition in a partnership action, see Code sections 6226, 6228, and 6247; for the period within which to file a petition for a lien or levy action, see Code sections 6320 and 6330; for the period within which to file a petition in a review of failure to abate interest action, see Code section 6404(h); for the period within which to file a petition in an administrative costs action, see Code section 7430(f); for the period within which to file a petition in a redetermination of employment status action, see Code section 7436; and for the period within which to file a petition in a whistleblower action, see Code section 7623(b). See also Code sec. 7502.

**(b) District of Columbia Legal Holidays:** The legal holidays within the District of Columbia, in addition to any other day appointed as a holiday by the President or the Congress of the United States, are as follows:

New Year's Day—January 1  
Birthday of Martin Luther King, Jr.—Third Monday in January  
Inauguration Day—Every fourth year  
Washington's Birthday—Third Monday in February  
District of Columbia Emancipation Day—April 16  
Memorial Day—Last Monday in May

Independence Day—July 4  
Labor Day—First Monday in September  
Columbus Day—Second Monday in October  
Veterans Day—November 11  
Thanksgiving Day—Fourth Thursday in November  
Christmas Day—December 25

**(c) Enlargement or Reduction of Time:** Unless precluded by statute, the Court in its discretion may make longer or shorter any period provided by these Rules. As to continuances, see Rule 133. Where a motion is made concerning jurisdiction or the sufficiency of a pleading, the time for filing a response to that pleading shall begin to run from the date of service of the order disposing of the motion by the Court, unless the Court shall direct otherwise. Where the dates for filing briefs are fixed, an extension of time for filing a brief or the granting of leave to file a brief after the due date shall correspondingly extend the time for filing any other brief due at the same time and for filing succeeding briefs, unless the Court shall order otherwise. The period fixed by statute, within which to file a petition with the Court, cannot be extended by the Court.

**(d) Miscellaneous:** With respect to the computation of time, see also Rule 3(e) (definition), Rule 10(d) (business hours of the Court), Rule 13(c) (filing of petition), and Rule 133 (continuances).

## **RULE 26. ELECTRONIC FILING<sup>1</sup>**

**(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:

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<sup>1</sup>The 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.

(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](http://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.

#### **RULE 27. PRIVACY PROTECTION FOR FILINGS MADE WITH THE COURT**

(a) **Redacted Filings:** Except as otherwise required by these Rules or directed by the Court, in an electronic or paper filing with the Court, a party or nonparty making the filing should refrain from including or should take appropriate steps to redact the following information:

(1) Taxpayer identification numbers (e.g., Social Security numbers or employer identification numbers).

(2) Dates of birth. If a date of birth is provided, only the year should appear.

(3) Names of minor children. If a minor child is identified, only the minor child's initials should appear.

(4) Financial account numbers. If a financial account number is provided, only the last four digits of the number should appear.

(b) **Limitations on Remote Access to Electronic Files:** Except as otherwise directed by the Court, access to an electronic file is authorized as follows:

(1) The parties and their counsel may have remote electronic access to any part of the case file maintained by the Court in electronic form; and

(2) any other person may have electronic access at the courthouse to the public record maintained by the Court in electronic form, but may have remote electronic access only to:

(A) The docket record maintained by the Court; and

(B) any opinion, order, or decision of the Court, but not any other part of the case file.

**(c) Filings Made Under Seal:** The Court may order that a filing containing any of the information described in paragraph (a) of this Rule be made under seal without redaction. The Court may later unseal the filing or order the person who made the filing to file a redacted version for the public record.

**(d) Protective Orders:** For good cause, the Court may by order in a case:

- (1) Require redaction of additional information; or
- (2) issue a protective order as provided by Rule 103(a).

**(e) Option for Additional Unredacted Filing Under Seal:** A person making a redacted filing may also file an unredacted copy under seal. The Court must retain the unredacted copy as part of the record.

**(f) Option for Filing a Reference List:** A document that contains redacted information may be filed together with a reference list that identifies each item of redacted information and specifies an appropriate identifier that uniquely corresponds to each item listed. The list must be filed with a motion to seal and may be amended as of right. Any reference in the case to a listed identifier will be construed to refer to the corresponding item of information.

**(g) Waiver of Protection of Identifiers:** A person waives the protection of this Rule as to the person's own information by filing it without redaction and not under seal. The Clerk of the Court is not required to review documents filed with the Court for compliance with this Rule. The responsibility to redact a filing rests with the party or nonparty making the filing.

**(h) Inadvertent Waiver:** A party may correct an inadvertent disclosure of identifying information in a prior filing by submitting a properly redacted substitute filing within 60 days of the original filing without leave of Court, and thereafter only by leave of Court.