

United States Tax Court

SELF-REPRESENTED (PRO SE) USER GUIDE



DAWSON CASE MANAGEMENT SYSTEM

United States Tax Court

Washington, DC

May 2024

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INTRODUCTION

WHAT IS DAWSON?

The U.S. Tax Court's case management system, DAWSON (Docket Access Within a Secure Online Network), is an electronic filing and case management system designed to make it easier for parties and the Court to start a Tax Court case, file and process documents, and manage cases. DAWSON also has a public search feature where the public can search for cases, orders, and opinions that are not sealed.

WHO SHOULD USE THIS GUIDE?

This guide provides information for self-represented parties to a case, including (Pro Se) Petitioners, Intervenor in a section 6015 case not represented by counsel, and participating partners in a TEFRA case not represented by counsel (see also [Tax Court Rule 61](#)). Counsel representing these parties should refer instead to the [Practitioner Training Guide](#).

HOW TO ACCESS DAWSON

You can access DAWSON from a link on the Court's website (<https://ustaxcourt.gov/>) or by going to <https://dawson.ustaxcourt.gov/>.

BROWSER COMPATIBILITY

DAWSON is compatible with most up-to-date browsers such as Chrome, Edge, Firefox, or Safari. It is not compatible with outdated browsers such as Internet Explorer.

DAWSON IS MOBILE-FRIENDLY

You can access DAWSON from your mobile device.

- Anything you can do on a computer in DAWSON, you can do on your mobile device: file a Petition, view your case(s), file a document, etc.
- You can also search for cases, orders, and opinions on your mobile device.

WHAT DOCUMENTS ARE VIEWABLE ELECTRONICALLY BY THE GENERAL PUBLIC?

- Opinions and orders issued by the Court.
- Post-trial briefs e-Filed by practitioners on or after August 1, 2023.
- Amicus briefs filed on or after August 1, 2023.
- Stipulated Decisions filed on or after August 1, 2023.
- Documents in sealed cases, or individual documents that are sealed, are not viewable other than by the parties.

FREE TAXPAYER ASSISTANCE

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program. Visit <https://ustaxcourt.gov/clinics.html> for more details.

SYSTEM STATUS

For information regarding system status, including outages, please visit:

<https://status.ustaxcourt.gov/>.

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HOW TO GET A DAWSON ACCOUNT

To use DAWSON to file a Petition or view the documents filed in your case, you will need to create an account.

1. If you have already started a case with the Court and would now like to register for electronic access, please contact dawson.support@ustaxcourt.gov. **NOTE: Do NOT refile your petition.**
2. If you are a new user and this is your first time filing a Petition, follow the Create an Account steps below.

CREATE AN ACCOUNT

1. Go to <https://dawson.ustaxcourt.gov/>.
2. Click **Create Account** at the top right.

Welcome to DAWSON

[Log In](#) [Create Account](#)

Search

[Case](#) [Order](#) [Opinion](#)

Anyone can search for a case in our system for cases filed on or after May 1, 1986.

- If you aren't affiliated with a case, you will only see limited information about that case.
- Sealed cases and affiliated documents will not display in search results.

Search by Name

Petitioner name (required)
Advanced syntax search (*, ", - , etc.) is not supported at this time.

Country

All United States International

Date filed start date **Date filed end date**
MM/DD/YYYY MM/DD/YYYY


Search [Clear Search](#)

Search by Docket Number

Docket number (required)
Example of docket number format: 123-19

Search [Clear Search](#)

3. The Create Petitioner Account page will display.



Welcome to DAWSON

Create Petitioner Account

Email address

Name

Password

Re-type Password [Show password](#)

[Show password](#)

Continue

Already have an account? [Log in](#)

Are you filing a petition on behalf of someone else?

To file a case on behalf of another taxpayer, you must be authorized in this Court as provided by the [Tax Court Rules of Practice and Procedure](#). Enrolled agents, certified public accountants, and powers of attorney who are not admitted to practice before the Court may not file a petition on someone else's behalf or represent a taxpayer in a case.

For additional questions, contact DAWSON support: dawson.support@ustaxcourt.gov

Are you a practitioner?

Practitioners need to contact Admissions to have their account created and verify admission to practice before the U.S. Tax Court.

Email admissions@ustaxcourt.gov with your name and your USTC Bar number (if you have one).

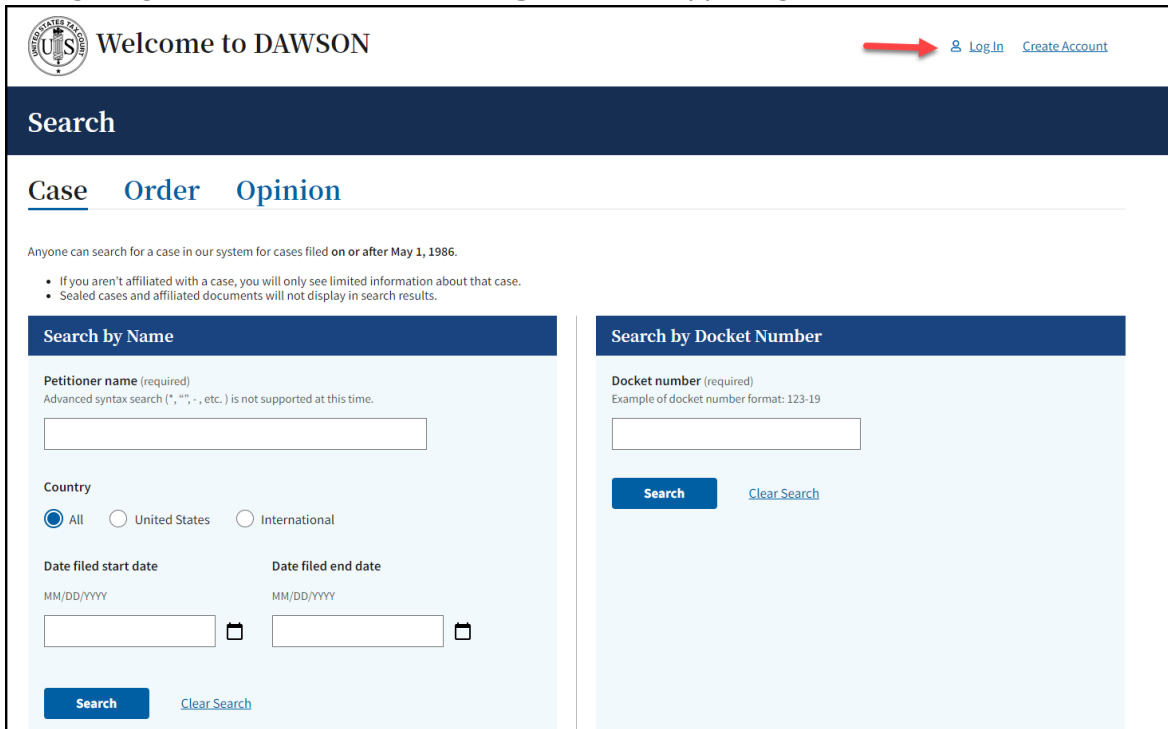
Need help?

Contact DAWSON support: dawson.support@ustaxcourt.gov

4. Enter **email address, name, and password.**
 - a. Your email address will become your username.
 - b. Your email address/username and password will be your DAWSON credentials moving forward.
 - c. The password rules are:
 - i. Password must not contain leading or trailing space.
 - ii. Password must contain a lowercase letter.
 - iii. Password must contain an uppercase letter.
 - iv. Password must contain a special character.
 - v. Password must contain a number.
 - vi. Password must contain at least 8 characters.
5. Click **Continue**. You will receive an email with a link to verify your email address. Follow the instructions in the email to verify your email address.

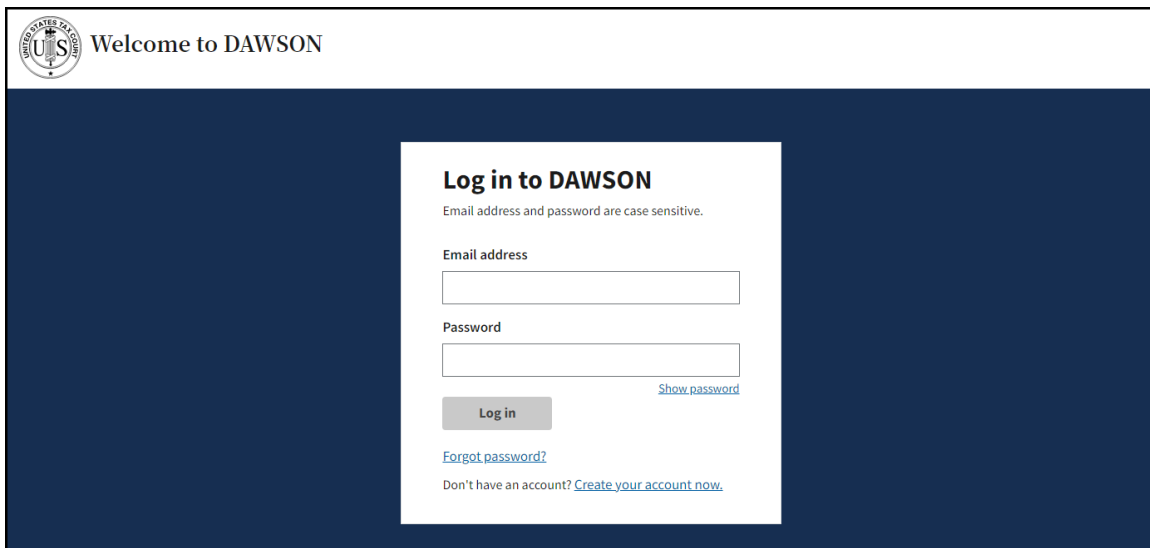
LOG IN TO DAWSON

1. To log in, go to DAWSON and click **Log In** in the upper right corner.



The screenshot shows the 'Welcome to DAWSON' page. In the top right corner, there is a red arrow pointing to the 'Log In' link. Below the header is a 'Search' section with tabs for 'Case', 'Order', and 'Opinion'. The 'Case' tab is selected. Below the tabs, there is a notice: 'Anyone can search for a case in our system for cases filed on or after May 1, 1986.' followed by two bullet points: 'If you aren't affiliated with a case, you will only see limited information about that case.' and 'Sealed cases and affiliated documents will not display in search results.' There are two search panels: 'Search by Name' and 'Search by Docket Number'. The 'Search by Name' panel includes a 'Petitioner name (required)' field, a note about advanced syntax search, a 'Country' section with radio buttons for 'All', 'United States', and 'International', and 'Date filed start date' and 'Date filed end date' fields with calendar icons. The 'Search by Docket Number' panel includes a 'Docket number (required)' field and an example of the format: '123-19'. Both panels have 'Search' and 'Clear Search' buttons.

2. You will then be routed to the login screen where you will enter your **email address/username** and **password**. Remember that your username and password are both case sensitive.



The screenshot shows the 'Log in to DAWSON' screen. The header says 'Welcome to DAWSON'. The main content area is a dark blue box with a white login form. The form has the title 'Log in to DAWSON' and a note: 'Email address and password are case sensitive.' Below this are two input fields: 'Email address' and 'Password'. There is a 'Show password' link next to the password field. At the bottom of the form is a 'Log in' button. Below the button are two links: 'Forgot password?' and 'Don't have an account? Create your account now.'

DASHBOARD

Your dashboard is your main landing page once signed into DAWSON.

1. Before you file a Petition with the Court, your dashboard will provide information and links to help you with the Petition filing process:

My Cases

Welcome, Test petitioner5

Have you already filed a petition by mail or want electronic access to your existing case? Do not start a new case. Email dawson.support@ustaxcourt.gov with your case's docket number (e.g. 12345-67) to get access to your existing case.

What to Expect When Filing a Case Online

To file a case with the Tax Court, you'll need to submit the following items that can be prepared in advance. Once you start a case, you won't be able to save your work and come back to it. After the case has been processed, you'll be able to log in at any time to view the status and take action on the case.

- 1. Petition**

This is the document that explains why you disagree with the Internal Revenue Service (IRS). There are two options you may use to provide the Petition:

 - Complete and upload the Court's standard Petition Form. [Petition form \(T.C. Form 2\)](#)
 - Upload your own Petition that complies with the requirements of the [Tax Court Rules of Practice and Procedure](#).
- 2. IRS Notice(s)**

If you received a Notice(s) from the IRS:

 - a. Submit a PDF of the Notice(s) you received.
 - b. Remove or block out (redact) your Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a COPY of the IRS Notice(s) or in a manner that does not permanently alter the original IRS Notice(s).
 - c. The Notice(s) will be part of the case record.
- 3. Statement of Taxpayer Identification Number (STIN)**

This is used to help the IRS identify who you are. This is the only document that should contain your SSN, TIN, or EIN. The STIN will **not** be visible as part of the case record.

[Statement of Taxpayer Identification Number \(T.C. Form 4\)](#)
- 4. (If filing for a business) Corporate Disclosure Statement (CDS)**

If you're filing on behalf of a business (this includes a corporation, partnership, and LLC), you'll need to complete this to provide the Court additional information about corporate interests in the business.

[Corporate Disclosure Statement \(T.C. Form 6\)](#)
- 5. \$60 filing fee**

After you submit your case, you'll be asked to pay a \$60 filing fee.

Deadline to File

You may have received a notice in the mail from the IRS. The IRS notice may show the last date to file or the number of days you have to file a petition. **In most cases, the Court must receive your electronically filed Petition no later than 11:59 pm Eastern Time on the last day to file.** Petitions received after this date may be untimely and your case may be dismissed for lack of jurisdiction.

[Start a Case](#)

Search for a Case

Docket number

[Search](#)

Taxpayer Tools

[How to Create a Case](#)

[Find a Court Location](#)

[View Forms](#)

Free Taxpayer Help

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)

Filing Fee Options

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

Pay by debit/credit card
Copy your docket number(s) and pay online.

[Pay now](#)

Other options [+](#)

Other Ways to File a Case

To file by mail [+](#)

To file in person [+](#)

2. Helpful Links

1. How to Create a Case - https://www.ustaxcourt.gov/efile_a_petition.html
2. Find a Court Location - https://ustaxcourt.gov/dpt_cities.html
3. U.S. Tax Court Forms - https://ustaxcourt.gov/case_related_forms.html
4. Free Taxpayer Assistance - <https://ustaxcourt.gov/clinics.html>

- Once you have [filed a Petition](#), you can view all of your cases (open and closed) on your dashboard:

My Cases

Welcome, Test petitioner6

Open Cases (1) Closed Cases (0) [Create a Case](#)

*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Docket No.	Case Title	Filed Date	Filing Fee*
19120-23	Test Petitioner	12/12/23	Not paid

Search for a Case

Docket number

Enter docket number (e.g., 123-19)

[Search](#)

Taxpayer Tools

[How to Create a Case](#)

[Find a Court Location](#)

[View Forms](#)

Free Taxpayer Help

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)

Filing Fee Options

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

Pay by debit/credit card

Copy your docket number(s) and pay online.

[Pay now](#)

Other options [+](#)

TIPS & TRICKS

- To return to your dashboard from anywhere within DAWSON, click **My Cases**.
- Open cases and closed cases are displayed on separate tabs. The number of cases for each is displayed in parentheses.
- Not that the Filing Fee status may take 2-3 business days from payment received date or approval of waiver to update on the dashboard.
- The default display is 20 cases. To view more cases, click the **Load More** button.
- It is typical for a self-represented (pro se) petitioner to have just one case.
- See [here](#) for more information about this display for consolidated cases.

LOG OUT OF DAWSON

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

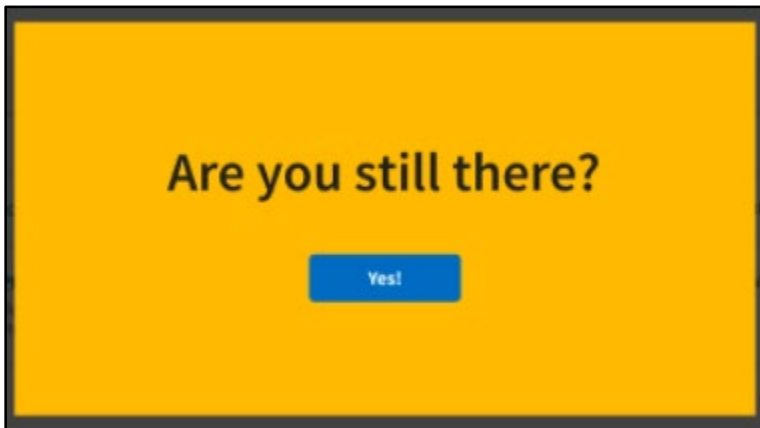
1. To log out of DAWSON, click the **Person Icon** and then **Log Out** in the upper right corner.



AUTOMATIC LOG OUT

For security purposes, you will be logged out of DAWSON after an extended period of inactivity.

1. After 60 minutes of inactivity, a message box will display and ask if you are still there:



2. If you do not respond within 5 minutes, you will be automatically logged out of DAWSON.

RESET YOUR PASSWORD

If you forgot your password or otherwise need to reset it, on the log-in screen:

1. Click **Forgot your password?**
2. Enter **email address**.
3. Click **Send Password Reset**.
4. Retrieve **reset code** from your email. (Check your spam filter if you don't see it.)
5. Enter **reset code** in the prompt.
6. Create your new password.

BEFORE YOU ELECTRONICALLY FILE A PETITION

The Petition and Statement of Taxpayer Identification (STIN) documents must be completed and submitted when you create a case with the US Tax Court. If you received an IRS Notice(s), you will be asked to upload it separately. These documents can be prepared in advance before you start the process of creating a new case in DAWSON.

1. If you have not yet set up a DAWSON account, [Create a New Account](#) before beginning this process.
2. The File a Case process must be completed in one sitting; you will not be able to save your work and come back to it.
3. Prepare the [Petition](#) (Form 2)
 - a. Signing the Petition
 - i. The combination of DAWSON username (email address) and password serves as the "signature" of the individual filing the document.
 1. If the document requires a signature in addition to that of the eFiler, such as in a case where both spouses are petitioners, the document should be signed by the additional party before being uploaded.
 2. If in doubt, all the petitioners can sign the Petition.
 - ii. Acceptable digital signatures in DAWSON
 1. Parties may submit a high-resolution or PDF document bearing either imaged or digitized signatures in satisfaction of the requirements of Rule 23(a)(3), Tax Court Rules of Practice and Procedure.
 2. PDFs of documents bearing an actual signature are acceptable. (Print and sign before turning into a PDF.)
 3. Documents signed using an authentication program (e.g., Adobe or DocuSign) are acceptable. (Digitally sign with a program.) Be sure to remove encryption or password protection prior to uploading into DAWSON.
 4. Stylized signatures (e.g., signing with "/s" or using cursive font) are only acceptable when paired with the DAWSON username (email address) and password or with authorization. See Rule 23(a)(3).
 5. Stylized signatures on paper submitted forms are not acceptable.
 - b. Save the completed Petition as a PDF file.
 - i. The maximum file size for each document uploaded into DAWSON is 250MB.
 - ii. Be sure that the PDF is not encrypted, or password protected.
 - iii. Note: PDF Portfolio files are not supported at this time.
 - c. Do **NOT** put your Social Security number or taxpayer ID number on the Petition.
 - d. Do **NOT** attach any other documents (such as tax returns, copies of receipts, or other types of evidence) to your Petition.
4. Prepare the IRS Notice(s) if you received one.

- a. Remove or block out (redact) your Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a COPY of the IRS Notice(s) or in a manner that does not permanently alter the original IRS Notice(s).
5. Prepare the [Statement of Taxpayer Identification Number](#) (Form 4).
 - a. Signing the Statement of Taxpayer Identification Number (STIN) Form.
 - i. The combination of DAWSON username (email address) and password serves as the signature of the individual filing the document.
 1. If the document requires a signature in addition to that of the eFiler, such as in a case where both spouses are petitioners, the document should be signed by the additional party before being uploaded.
 - ii. Acceptable digital signatures in DAWSON
 1. Parties may submit a high-resolution or PDF document bearing either imaged or digitized signatures in satisfaction of the requirements of Rule 23(a)(3), Tax Court Rules of Practice and Procedure.
 2. PDFs of documents bearing an actual signature are acceptable. (Print and sign before turning into a PDF.)
 3. Documents signed using an authentication program (e.g., Adobe or DocuSign) are acceptable. (Digitally sign with a program.) Be sure to remove encryption or password protection prior to uploading into DAWSON.
 4. Stylized signatures (e.g., signing with “/s” or using cursive font) are only acceptable when paired with the DAWSON username (email address) and password or with authorization. See Rule 23(a)(3).
 5. Stylized signatures on paper submitted forms are not acceptable.
 - b. Save the completed Statement of Taxpayer Identification Number (STIN) as a stand-alone PDF file. Do not combine this PDF with other forms because the other forms are part of the public record.
 - i. The maximum file size for each document uploaded into DAWSON is 250MB.
 - ii. Be sure that the PDF is not encrypted, or password protected.
 - iii. Note: PDF Portfolio files are not supported at this time.
 - c. This is the **ONLY** document that should have your Social Security number or taxpayer ID number on it when you submit it to the Court.
6. Edge Users: To ensure that your electronic petition and Statement of Taxpayer Identification Number forms save and upload correctly, please use Adobe software or ensure that you have an Adobe extension installed on your internet browser. Don't have Adobe? Download it for free [here](#).
7. Other [case related forms](#) can be found on the Tax Court website.
8. **Do NOT file a Petition both electronically and by mail.**

9. **IMPORTANT**

- a. **In most cases, the Court must receive your electronically filed Petition no later than 11:59 pm Eastern Time on the last date to file. Petitions received after this time may be untimely and your case may be dismissed for lack of jurisdiction.**

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ELECTRONICALLY FILE (EFILE) A PETITION

Petitioners with an active DAWSON account can file Petitions online.

HOW TO FILE A PETITION ONLINE (CREATE A CASE)

1. Log in to your DAWSON account.
2. Review the information provided in the **What to Expect When Filing a Case Online** section.
 - a. If you haven't already downloaded and completed the Petition or Statement of Taxpayer Identification forms, you should prepare these prior to starting a case. See section [Before You Electronically File a Petition](#) for detailed instructions.
 - b. If you are filing on behalf of a business, you will also need to download and complete the [Corporate Disclosure Statement](#) form.
3. Select the **Start a Case** button at the bottom of the page.

[This space intentionally blank]

My Cases User Profile

Welcome, Test petitioner5

! Have you already filed a petition by mail or want electronic access to your existing case?
Do not start a new case. Email dawson.support@ustaxcourt.gov with your case's docket number (e.g. 12345-67) to get access to your existing case.

What to Expect When Filing a Case Online

To file a case with the Tax Court, you'll need to submit the following items that can be prepared in advance. Once you start a case, you won't be able to save your work and come back to it. After the case has been processed, you'll be able to log in at any time to view the status and take action on the case.

- Petition**
This is the document that explains why you disagree with the Internal Revenue Service (IRS). There are two options you may use to provide the Petition:
 - Complete and upload the Court's standard Petition Form. [Petition form \(T.C. Form 2\)](#)
 - Upload your own Petition that complies with the requirements of the [Tax Court Rules of Practice and Procedure](#).
- IRS Notice(s)**
If you received a Notice(s) from the IRS:
 - Submit a PDF of the Notice(s) you received.
 - Remove or block out (redact) your Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a COPY of the IRS Notice(s) in a manner that does not permanently alter the original IRS Notice(s).
 - The Notice(s) will be part of the case record.
- Statement of Taxpayer Identification Number (STIN)**
This is used to help the IRS identify who you are. This is the only document that should contain your SSN, TIN, or EIN. The STIN will **not** be visible as part of the case record.
[Statement of Taxpayer Identification Number \(T.C. Form 4\)](#)
- (If filing for a business) Corporate Disclosure Statement (CDS)**
If you're filing on behalf of a business (this includes a corporation, partnership, and LLC), you'll need to complete this to provide the Court additional information about corporate interests in the business.
[Corporate Disclosure Statement \(T.C. Form 5\)](#)
- \$60 filing fee**
After you submit your case, you'll be asked to pay a \$60 filing fee.

Deadline to File

You may have received a notice in the mail from the IRS. The IRS notice may show the last date to file or the number of days you have to file a petition. **In most cases, the Court must receive your electronically filed Petition no later than 11:59 pm Eastern Time on the last day to file.** Petitions received after this date may be untimely and your case may be dismissed for lack of jurisdiction.

[Start a Case](#)

Search for a Case

Docket number

[Search](#)

Taxpayer Tools

[How to Create a Case](#)

[Find a Court Location](#)

[View Forms](#)

Free Taxpayer Help

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)

Filing Fee Options

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

Pay by debit/credit card
Copy your docket number(s) and pay online.

[Pay now](#)

Other options +

Other Ways to File a Case

To file by mail +

To file in person +

- Follow the prompts. There will be 5 steps to complete the Create a Case process. All fields are required unless noted as optional.
- Step 1: Upload the Statement of Taxpayer Identification Number (STIN)
 - Upload the **Statement of Taxpayer Identification Number (Form 4)** PDF that you saved before you began the eFiling process.
 - Ensure that you have followed the signature guidance on the STIN from this section of this user guide: [Before You Electronically File a Petition](#).
 - Click **Choose File**.



Create a Case

1. Statement of Taxpayer Identification Number (STIN)

i The Statement of Taxpayer Identification is the only document that should include personal information (such as Social Security Numbers, Taxpayer Identification Numbers, or Employer Identification Numbers). It's sent to the IRS to help identify you but is never visible as part of the case record.

Upload your Statement of Taxpayer Identification Number PDF (.pdf)

Make sure file is not encrypted or password protected. Max file size 250MB.

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

if you haven't already done so

No file chosen

[Continue to Step 2 of 5](#)

[Back](#)

[Cancel](#)

- c. Select the appropriate PDF from your device.
- d. This is the only document that should have your Social Security number or taxpayer ID number on it. It should not be attached to the Petition form.
- e. Click the **Continue to Step 2 of 5** button.
6. Step 2: Upload the Petition and the IRS notice(s) if you received one.
 - a. Upload your **Petition** PDF that you saved before you began the eFiling process.
 - i. Ensure that you have followed the signature guidance on the Petition from this section of this user guide: [Before You Electronically File a Petition](#).
 - b. Click **Choose File**.

- c. Select the appropriate PDF from your device.
 - i. The **Petition** PDF should include the Petition itself (whether on **Form 2** or otherwise).
 - ii. Make sure Social Security numbers or taxpayer ID numbers do **NOT** appear on your Petition that you upload. You also should **NOT** include names of minor children or financial account numbers.
 - iii. Do not attach any other documents such as tax returns, copies of receipts, or other types of evidence to your Petition.
- d. Select (**Yes** or **No**) whether you received a Notice from the IRS.
 - i. If **Yes**, select the type of IRS Notice from the **Type of notice/case** dropdown list. The type of notice is usually listed on the Notice itself, either towards the top or sometimes in the corner.

Department of the Treasury
Internal Revenue Service
IRS
PO BOX 149338
Austin TX 78714-9338

Certified Mail Number

2D-Bar Code	3219-N
Notice	2000
Tax Year	January 23, 2021
Notice date	██████████
Social Security number	██████████
To contact us	Phone 1-866-681-4271
Hours of operation	8:00 a.m. to 8:00 p.m.
Your caller ID	123456
Last day to petition	April 22, 2021
Tax Court	

s018999546711s
SHERLOCK HOLMES
221 BAKER STREET #B
NEW LONDON, CT 00000

Notice of Deficiency
Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your 2000 income tax.

Summary	
Your tax liability (deficiency)	\$5,980.00

Page 1 of 8

- ii. After selecting the type of notice, upload a PDF of the Notice(s).
 - 1. Remove or block out (redact) your Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a COPY of the IRS Notice(s) or in a manner that does not permanently alter the original IRS Notice(s).

Why Are You Filing This Petition?

Did you receive a notice from the IRS?

Yes No

Type of notice / case

Notice of Deficiency

Choose a PDF (.pdf) of the IRS Notice(s) to upload if you have it.
Make sure file is not encrypted or password protected. Max file size 250MB.

Choose File No file chosen

Continue to Step 3 of 5 Back Cancel

- iii. If **No**, you did not receive a Notice from the IRS, select the type of disagreement with the IRS from the **Which topic most closely matches your complaint with the IRS?** dropdown list.
 - e. Click the **Continue to Step 3 of 5** button.
- 7. Step 3: Enter Petitioner Information: Who Are You Filing This Petition For?
 - a. Select the type of petitioner who is filing this Petition using the **I am filing this petition on behalf of ...** options.

- i. More questions and options for answers will follow based on the choices selected. For example, the choices and instructions will be different if you are filing for yourself, yourself and your spouse, a business, or an estate.

Create a Case

3. Who Are You Filing This Petition For?

*All fields required unless otherwise noted

I am filing this petition on behalf of ...

- Myself
- Myself and my spouse
- A business
- Other

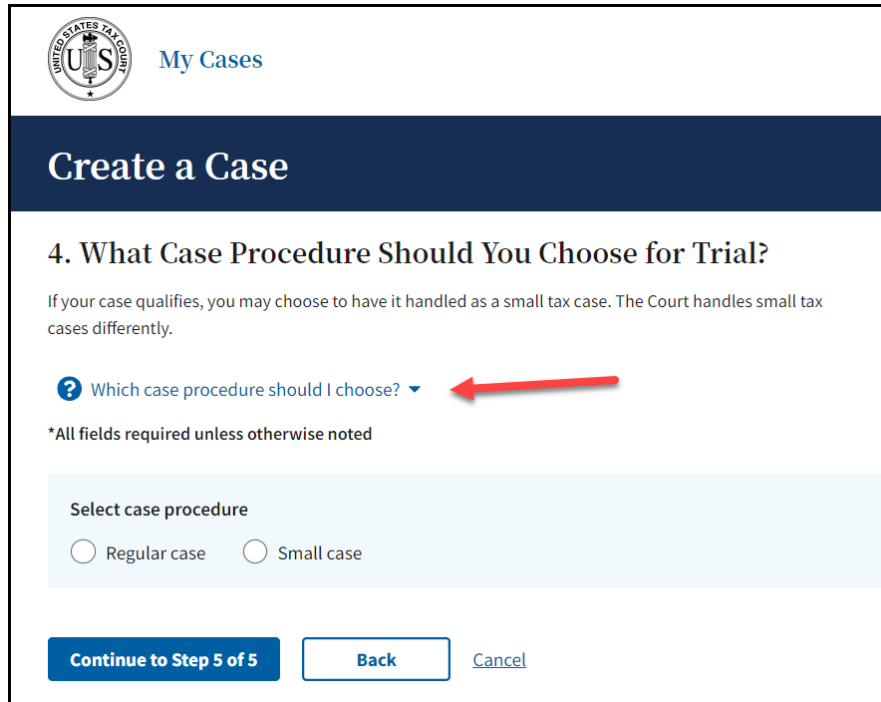
Is your spouse deceased?


- Yes
- No

Tell Us About Yourself

Name

- b. Enter the petitioner contact information in the **Tell Us About Yourself** section, as applicable.
 - i. If you are filing for yourself, enter your contact information.
 - ii. If you are filing for yourself and your spouse, you must have your spouse’s consent. Both you and your spouse should sign the Petition. If you do not have your spouse’s consent, select “Myself” as the person who is filing. For more information about signatures and what constitutes an acceptable digital signature, refer to this section of this user guide: [Before You Electronically File a Petition](#).
 - iii. For businesses, upload the [Corporate Disclosure Statement](#) PDF.
 - 1. Click **Choose File**
 - 2. Select the appropriate PDF from your device.
 - c. Click the **Continue to Step 4 of 5** button.
8. Step 4: Enter Case Procedure and Trial Information: WHAT CASE PROCEDURE SHOULD YOU USE FOR TRIAL?
- a. Select the requested **Case Procedure** for this case.
 - i. For more information about case procedures, click on the link.




My Cases

Create a Case

4. What Case Procedure Should You Choose for Trial?

If your case qualifies, you may choose to have it handled as a small tax case. The Court handles small tax cases differently.

? Which case procedure should I choose? ▾

*All fields required unless otherwise noted

Select case procedure

Regular case Small case

Continue to Step 5 of 5
Back
Cancel

- ii. This information can also be found on the US Tax Court Website here: [How do I decide whether to elect regular or small tax case procedures?](#)
 - b. Select the **Preferred Trial Location** from the provided trial cities.
 - i. The system will limit your options by the type of Case Procedure (i.e., Regular Case or Small Case) chosen.
 - ii. A Request for Place of Trial (Form 5) is not required for eFiled Petitions, where that selection is made electronically.
 - c. Click the **Continue to Step 5 of 5** button.
9. Step 5: Review Your Petition and Submit.
 - a. Review for completeness and accuracy.
 - i. Review the **About this Case** section for general Petition information.
 - ii. Review the **Petitioner Contact Information** section to confirm petitioner information.
 - iii. Verify that the **Service Information** section displays your correct email address. This is the email address the Court will use to notify you of updates to your case, including notification of deadlines that require you to take action.
 - b. Click the **PDF links** to preview the documents you uploaded. If you need to change something (or realize you forgot to redact your Social Security number), use the back buttons.
10. Click the **Submit to U.S. Tax Court** button.
 - a. You will **NOT** be able to go back and make changes to this submission once you submit the Petition and related documents without filing a motion.

Create a Case

5. Review Your Case

i Please make sure your information is correct. Don't forget to check your PDF(s) to ensure all personal information has been removed or redacted from all documents EXCEPT the Statement of Taxpayer Identification Number (STIN). You will not be able to make changes to your case once you submit it without filing a motion.


About Your Case		Petitioner Information	
Type of notice/case Deficiency	Case procedure Regular	Party type Petitioner	Your contact information Test Petitioner
Petition Petition_Simplified_Form_2_signed.pdf	Requested trial location Los Angeles, California	Statement of Taxpayer Identification Form_4_Statement_of_Taxpayer_Identification_Number.pdf	123 Main St. Some City, CA 55555 222-222-2222
IRS notice(s) IRS_Notice.pdf			Service email petitioner5@example.com

A Few Reminders Before You Submit

1. Double check your IRS Notice to ensure your Petition is timely. **In most cases, the Court must receive your electronically filed Petition no later than 11:59 pm Eastern Time on the last date to file.**
2. Do not combine any additional documents with your Petition. **Documents that might be evidence can be submitted at a later time.**
3. Confirm that all information being submitted appears as you want it to appear. **After submitting your case to the Court, you will only be able to make changes by filing a motion.**

[Submit to U.S. Tax Court](#) [Back](#) [Cancel](#)

- b. Once submitted, the next screen will provide your assigned Docket Number and some information about what to expect next:



My Cases

Docket Number: 19120-23

Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Your case has been assigned Docket Number 19120-23.

Once your Petition is processed by the Court, you'll be able to see and print a confirmation page under the Case Information tab in your case. You'll also be able to check the status of your case, submit new documents, and view activity in the case on the docket record.

Next steps

- You'll need to pay a filing fee or submit a waiver. You can view all the options for this on your "My Cases" page.
- As new information about the case becomes available you will be notified at the email address you provided.

[View Dashboard](#)

TIPS & TRICKS

- Be sure to have all required documents prepared and saved as PDFs before you begin to file online. You will need the written Petition, Statement of Taxpayer Identification Number, and, for businesses, the Corporate Disclosure Statement.
- A copy of the IRS Notice, if you received one, should also be uploaded.
- You will not need a Request for Place of Trial form if you are eFiling your Petition.
- If you have eFiled your Petition, you do **NOT** need to also mail a copy of your Petition to the Court.
- Do not submit additional documents when submitting your case.
- You will be able to file additional documents (such as an Application for Waiver of Filing Fee, etc.) **AFTER** the Petition has been processed by the Court.

OTHER PETITION FILING OPTIONS

If you do not wish to file the petition electronically via DAWSON, you may file it by mail or in person.

1. To file by mail
 - a. Send required forms and the \$60 filing fee to:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

2. To file in person
 - a. Bring required forms and the \$60 filing fee to:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

PAY FILING FEE

The Court's filing fee is \$60 and may be paid online, by mail, or in person. A request to waive the filing fee may be made by filing an Application for Waiver of Filing Fee, available under [Case Related Forms](#). Your petition must be processed by the Court before the Application for Waiver of Filing fee can be filed electronically.

PAY FILING FEE ONLINE

1. Log in to your DAWSON account.
2. Click **Pay Now** under Filing Fee Options on the right-hand side of your dashboard.

The screenshot shows the 'My Cases' dashboard. At the top, there is a 'Welcome, Test petitioner6' message. Below this, there are two tabs: 'Open Cases (1)' and 'Closed Cases (0)'. A 'Create a Case' button is visible. A table lists one open case with the following details:

Docket No.	Case Title	Filed Date	Filing Fee*
19120-23	Test Petitioner	12/12/23	Not paid

A note above the table states: '*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update'. On the right side, there are several utility boxes: 'Search for a Case' with a docket number input field and a 'Search' button; 'Taxpayer Tools' with links for 'How to Create a Case', 'Find a Court Location', and 'View Forms'; 'Free Taxpayer Help' with a link to 'View Information on Clinics & Pro Bono Programs'; and 'Filing Fee Options' which includes a 'Pay now' button highlighted by a red arrow. Below the 'Pay now' button, there is a section for 'Other options' with a plus sign.

3. [Pay.gov](https://www.pay.gov) will open in a separate window.

Pay.gov Show Alert | Sign In | Create an Account

Explore More Options Find an Agency Online Help Search

US Tax Court Fees - Petitions

1 **Before You Begin** 2 Complete Agency Form 3 Enter Payment Info 4 Review & Submit 5 Confirmation

About this form

Use this form to pay United States Tax Court petition fees

Accepted Payment Methods:

- Bank account (ACH)
- Amazon account
- PayPal account
- Debit or credit card

[Preview Form](#) [Cancel](#) [Continue to the Form](#)

4. Click **Continue to the Form**.
5. Fill out personal details, including your Docket Number(s). You received your Docket Number after submitting your Petition online. It is also listed by your case on your dashboard. Docket Number(s) should be entered in xxxxx-xx format (e.g., 12345-20).

U.S. Tax Court Fees - Petitions

This form may be used for the ordering and paying of services rendered by the United States Tax Court.

When paying the filing fee, use the Docket Number(s) communicated to you on the "Order to Pay" filing fee.

* First Name:

Middle Initial:

* Last Name:

* Street Address:

Street Address 2:

* City:

* State/Province:

* Zip/Postal Code:

* Country:

* Phone Number: Ext:

Email Address:

Type in the quantity of petitions and the docket numbers.

* Petitions: \$60.00 Each

* Docket Number(s):

Total Dollar Amount: \$0.00

[PDF Preview](#) [Submit Data](#)

6. Click **Submit Data**.
7. Select **payment method**.
8. Click **Next**.
9. Enter payment information.
10. Click **Review and Submit Payment**.
11. **Print** Confirmation Page.

TIPS & TRICKS

- Accepted payment methods include bank account/electronic check, Amazon account, PayPal account, debit card, or credit card.
- Be sure to have the Docket Number(s) handy for reference during the payment process.
- Note: It may take a few days for payment confirmation to be reflected in DAWSON.

OTHER PAYMENT OPTIONS

You may mail your payment to the US Tax Court, or you may submit an Application for Waiver of Filing Fee.

1. Mail-in Payment

- i. Include your name and Docket Number(s) on the check
- ii. Make checks/money orders payable to:

Clerk, United States Tax Court

400 Second Street, NW

Washington, DC 20217

2. Waiver

- i. Can't afford to pay the filing fee?
- ii. Submit an [Application for Waiver of Filing Fee](#).
- iii. This waiver can be submitted electronically in DAWSON, or you can mail it to the address listed above.
 1. If you are filing the waiver electronically, you will need to wait until after the petition is processed by the Court to file it.

Docket Number: 3571-24
 Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record | Case Information

⚠ You will be able to file documents after the Petition is processed.

Docket Record

Sort by: Filter by:

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	03/06/24	P	Petition	5	Petr. Test Petitioner		Not served	
2	03/06/24	RQT	Request for Place of Trial at Los Angeles, California	0				
3	03/06/24	ATP	Attachment to Petition	10	Petr. Test Petitioner		Not served	

CASE DETAIL PAGE

1. When you click on the Docket Number of your case on your dashboard, you will be routed to the Case Detail Page. You can view various details about a case on this page.

The screenshot shows the 'My Cases' dashboard for 'Test petitioner6'. It features a dark blue header with the user's name and a 'Create a Case' button. Below the header, there are tabs for 'Open Cases (1)' and 'Closed Cases (0)'. A table lists the open case with columns for Docket No., Case Title, Filed Date, and Filing Fee*. A red arrow points to the docket number '19120-23'. To the right, there are sections for 'Search for a Case', 'Taxpayer Tools', 'Free Taxpayer Help', and 'Filing Fee Options'.

Welcome, Test petitioner6

Open Cases (1) Closed Cases (0) [Create a Case](#)

*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Docket No.	Case Title	Filed Date	Filing Fee*
19120-23	Test Petitioner	12/12/23	Not paid

Search for a Case

Docket number
Enter docket number (e.g., 123-19)

[Search](#)

Taxpayer Tools

- [How to Create a Case](#)
- [Find a Court Location](#)
- [View Forms](#)

Free Taxpayer Help

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)

Filing Fee Options

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

Pay by debit/credit card
Copy your docket number(s) and pay online.

[Pay now](#)

Other options [+](#)

CASE HEADER

In the case header (dark blue banner), you can find:

1. Docket Number
2. Name of Case (Case Caption)
3. File a Document (after the petition has been processed by the Court).

Docket Number: 3571-24
 Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record | Case Information

You will be able to file documents after the Petition is processed.

Docket Record

Sort by: Filter by:

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	03/06/24	P	Petition	5	Petr. Test Petitioner		Not served	
2	03/06/24	RQT	Request for Place of Trial at Los Angeles, California	0				
3	03/06/24	ATP	Attachment to Petition	10	Petr. Test Petitioner		Not served	

DOCKET RECORD TAB

1. On the Docket Record tab, you will find a list of all documents filed in the case.
2. The Docket Record is the Court’s official record of a case.
3. The Docket Record is sortable by date or index number. The default display is by date, oldest to newest.
4. The Docket Record can be Filtered by certain document types available in the dropdown menu.
5. A printer-friendly Docket Record is available by clicking **Printable Docket Record** in the upper right corner on the Docket Record tab. (This link is available after the Petition has been processed by the Court).

Docket Number: 3571-24
 Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record | Case Information

You will be able to file documents after the Petition is processed.

Docket Record

Sort by: Filter by:

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	03/06/24	P	Petition	5	Petr. Test Petitioner		Not served	
2	03/06/24	RQT	Request for Place of Trial at Los Angeles, California	0				
3	03/06/24	ATP	Attachment to Petition	10	Petr. Test Petitioner		Not served	

CASE INFORMATION TAB

1. Overview Tab

- a. The Overview tab contains information about the case:

Docket Number: 3571-24
Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record | **Case Information**

⚠ You will be able to file documents after the Petition is processed.

Overview | **Parties**

Case Details		Trial Information
Notice/case type Deficiency	Case procedure Regular Tax Case	This case is not scheduled for trial
IRS notice date No notice provided	Filing fee* Not paid	
Requested place of trial Los Angeles, California		

*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

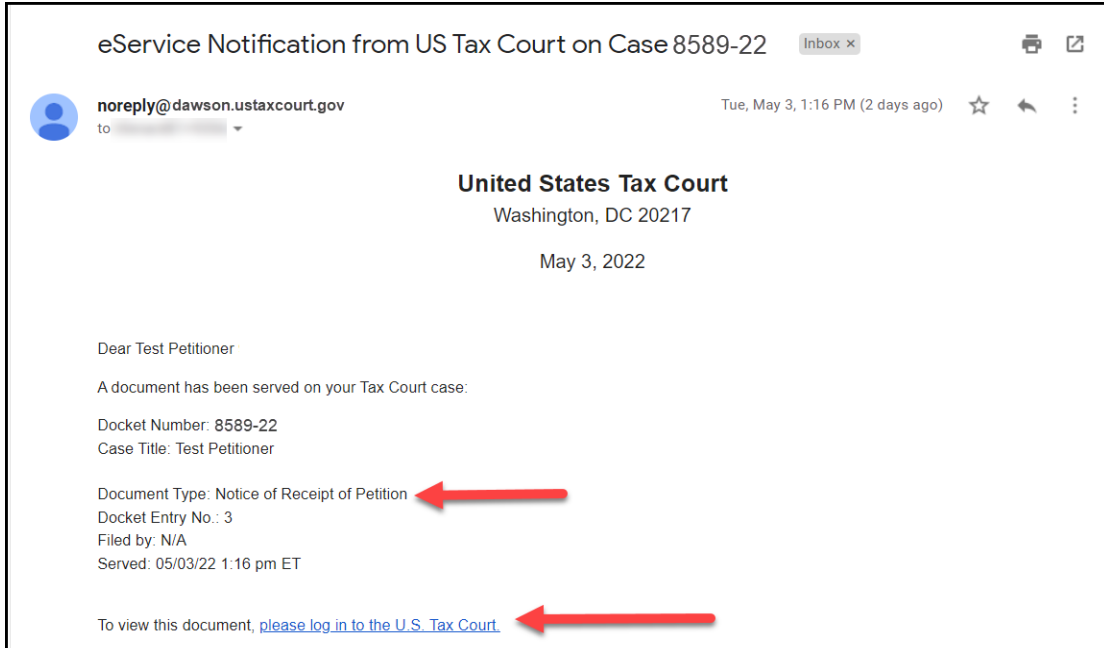
- i. Type of case
- ii. Regular Case or Small Case procedure election
- iii. IRS notice date
- iv. Filing fee information
- v. Requested place of trial
- vi. Trial information
- vii. Consolidated Case Information
 1. If your case is part of a consolidated group, you will see a Consolidated Cases card on the Overview tab. This card displays and links to all cases in the consolidated group.

2. Parties Tab

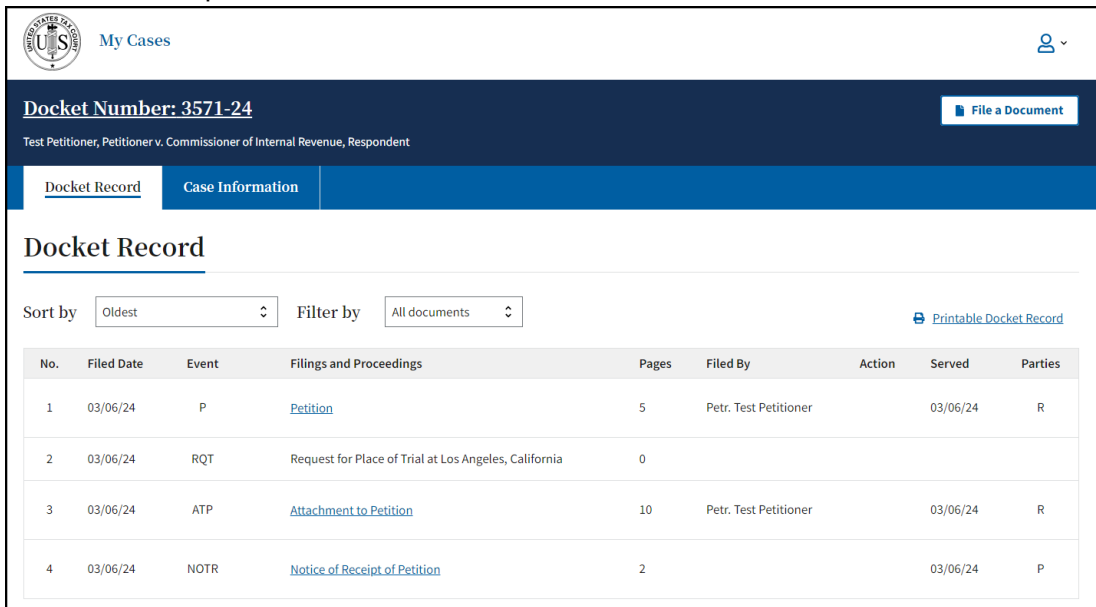
- a. Petitioner(s) & Counsel Sub-Menu
 - i. The Petitioner(s) & Counsel Sub-Menu lists the contact information (name, address, phone number, and email) and service method for all petitioner(s). It also includes the information for petitioner(s)' counsel for petitioner(s), if any.
- b. Intervenor/Participant(s) Sub-Menu
 - i. The Intervenor/Participant(s) Sub-Menu lists the contact information (name, address, phone number, and email) and service method for any intervenor(s) or other participant(s), if any.
- c. Respondent Counsel Sub-Menu
 - i. The Respondent Counsel Sub-Menu lists the contact information (name, address, phone number, and email) and service method for all IRS attorneys on the case.

NOTICE OF RECEIPT OF PETITION

1. When the Court processes your petition and serves it on Respondent (the IRS), you will receive an eService email from noreply@dawson.ustaxcourt.gov.
2. Click on the link in the email to navigate to DAWSON. Log in to view the document.



3. After clicking on the Docket Number of your case from your dashboard, note that the Notice of Receipt of Petition is now available on the Docket Record.



4. Click on the URL of the Notice of Receipt of Petition.
 - a. If there is a low-income taxpayer clinic available for the requested place of trial, a notice containing information about the clinic will be appended to the end of the Notice of Receipt of Petition document.
5. If you uploaded an IRS notice(s), it will be filed on the docket record as Attachment

to Petition.

6. The **File a Document** button is now available in the upper right corner of the screen.

[This space intentionally blank]

UPDATE CONTACT INFORMATION

You are required to update the Court whenever your contact information changes. You can do so through DAWSON.

MAILING ADDRESS AND PHONE NUMBER

1. If necessary, update your mailing address and phone number by clicking the **Parties Tab**.
2. Select the **Petitioner(s) & Counsel Sub-tab** under the Case Information tab.
3. Click on the **Edit link** to update the mailing address and phone number within **each** of your cases.
 - a. Updating your contact information will automatically generate a Notice of Change of Address, Notice of Change of Phone Number, or Notice of Change of Address and Phone Number that will be filed and served (i.e., sent to the other party/parties) in that case.
4. If you have more than one case, you will need to change the mailing address and phone number in each of your cases separately.

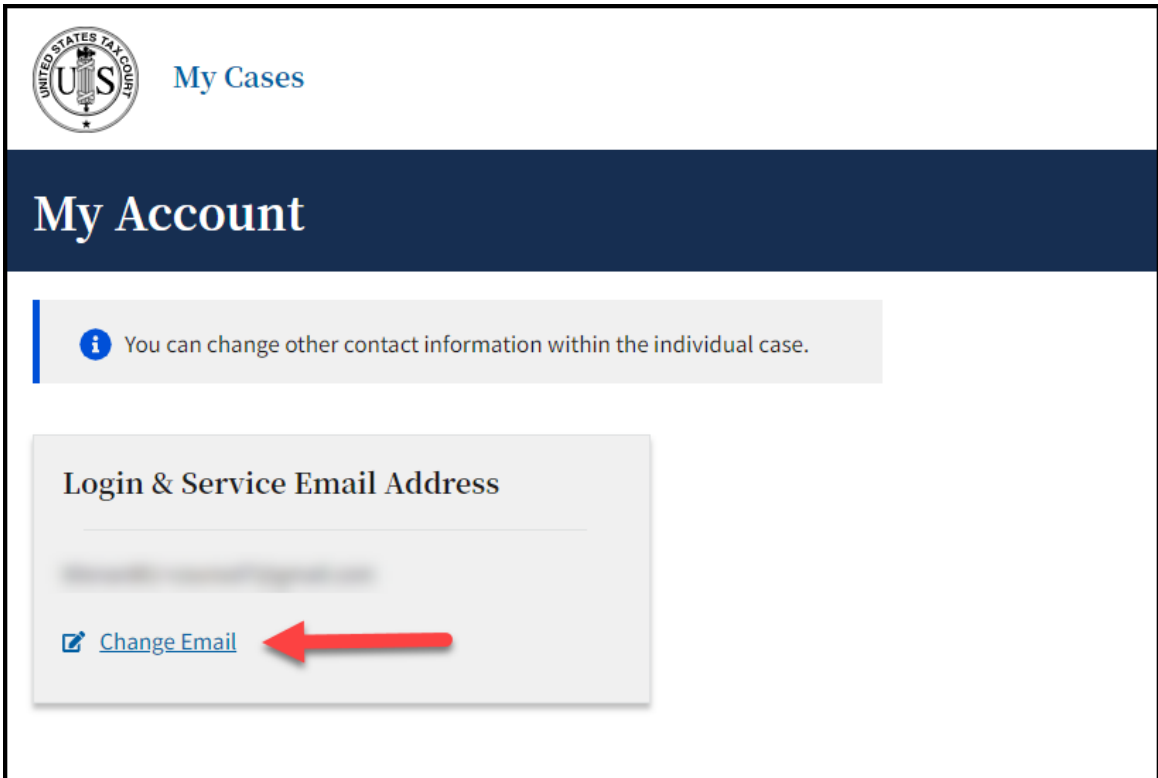
The screenshot displays the 'My Cases' interface for a case with Docket Number 30727-21. The page is titled 'John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent'. The 'Case Information' tab is active, and the 'Parties' sub-tab is selected. A sidebar on the left lists 'Parties & Counsel' with sub-items: 'Parties & Counsel', 'Petitioner(s) & Counsel', and 'Respondent Counsel'. The main content area shows 'Petitioner(s)' with a card for 'John Doe'. The card includes contact information: '123 Main St., Los Angeles, CA 90001, 555-555-5555, petitioner1@example.com'. Below this, 'Service preference' is set to 'Electronic' and 'Counsel' is set to 'None'. A red box highlights the 'Edit' link next to the 'Petitioner' label, with a red arrow pointing to it.

LOGIN AND SERVICE EMAIL ADDRESS

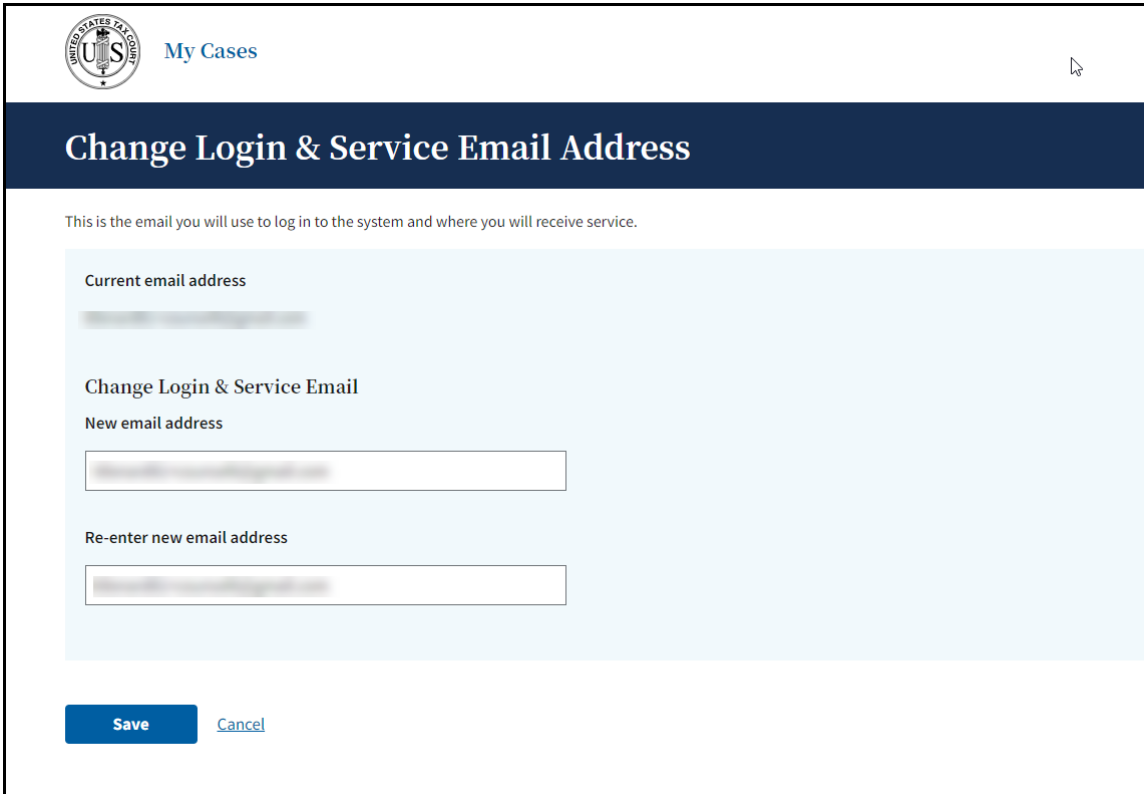
1. You should update your login and service email address any time it changes.
2. Changing your email address impacts your whole account, not just the email address for a particular case.
3. Updating your email address will automatically generate a Notice of Change of Email Address that will be filed and served (i.e., sent to the other party/parties) in all of your open cases and any cases closed within the last 6 months.
4. Click on the dropdown arrow in the upper right-hand side of the screen and select **My Account**.



5. Click the link to **Change Email**.

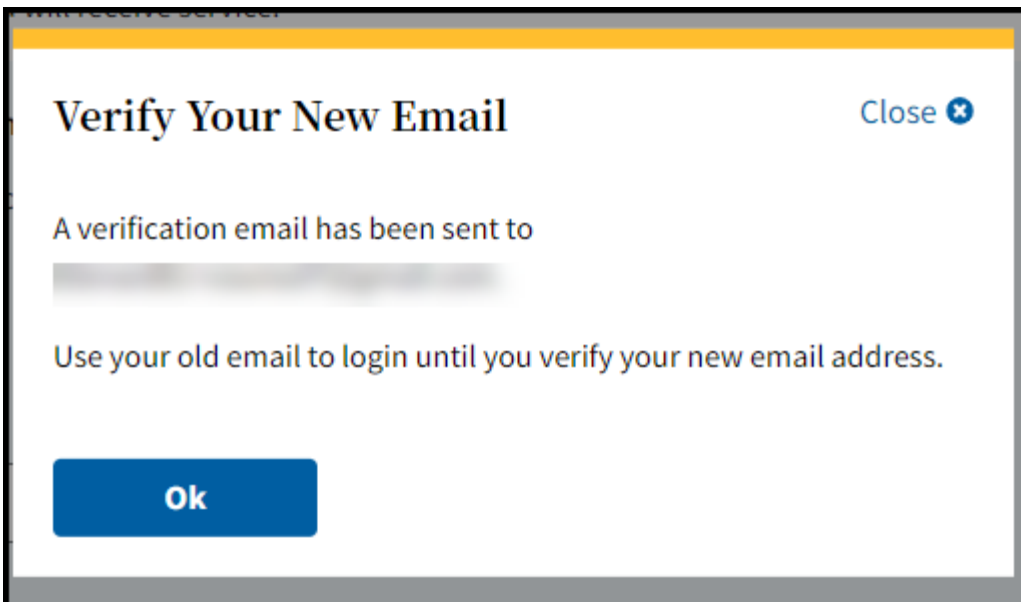


6. Input your new email address and confirm it by entering it again. Click **Save**.



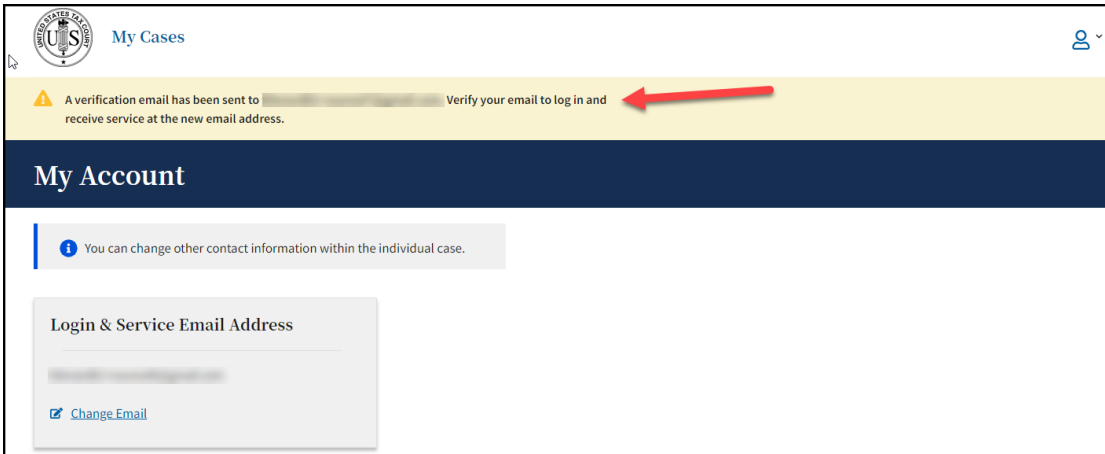
The screenshot shows a web interface for changing an email address. At the top left is the 'UNITED STATES TAX COURT' logo and the text 'My Cases'. The main heading is 'Change Login & Service Email Address'. Below the heading is a light blue box containing the following elements: a sub-heading 'Change Login & Service Email', a label 'Current email address' with a blurred input field, a label 'New email address' with an input field, and a label 'Re-enter new email address' with another input field. At the bottom of the form are two buttons: a blue 'Save' button and a blue 'Cancel' button.

7. A pop-up window will appear and it will indicate that the verification email was sent to the new email address. Click **OK**.

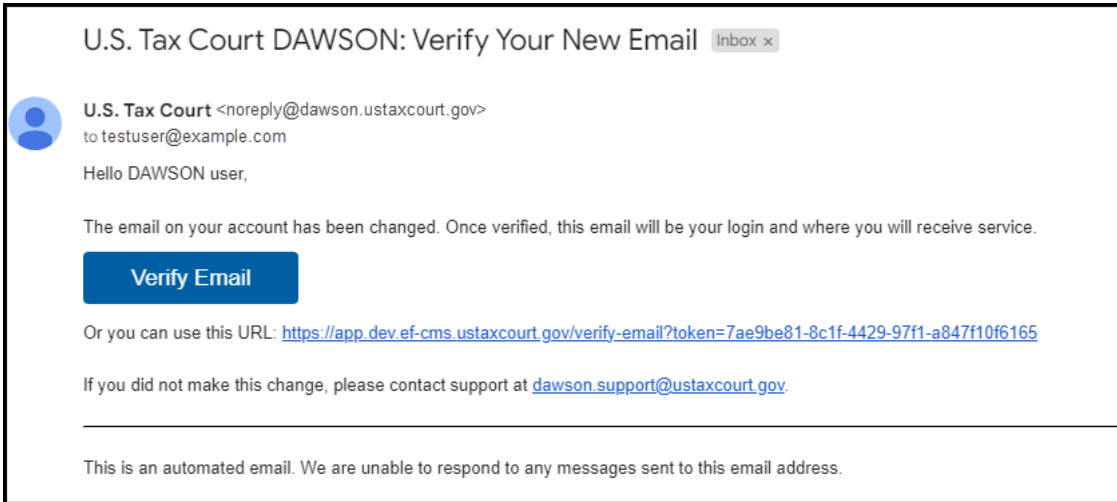


The screenshot shows a pop-up window with a yellow header bar. The title is 'Verify Your New Email' and there is a 'Close' button with an 'x' icon in the top right corner. The main text reads: 'A verification email has been sent to' followed by a blurred email address, and 'Use your old email to login until you verify your new email address.' At the bottom of the window is a large blue button labeled 'Ok'.

8. You should see a yellow banner indicating that the email was sent to the new email address here on the My Account page as well.



9. **DO NOT LOG OUT OF DAWSON! STAY LOGGED IN! DO NOT CLOSE YOUR BROWSER WINDOW!**
10. In a new browser tab, while staying logged in to DAWSON on a separate browser tab, navigate to the New email address inbox. You will have an email from noreply@dawson.ustaxcourt.gov. If you don't see it in your inbox, check your junk/spam/promotions folders.
11. Open the email and then click on the link for **Verify Email**.



12. After you click **Verify Email** you will be navigated to this page, where you can click **Log In** with your new email address.



13. Log into DAWSON with your new email address. Your password will remain the same as it was previously.

ELECTRONICALLY FILE (EFILE) OTHER DOCUMENTS

You may eFile documents other than a Petition in DAWSON.

WHAT DOCUMENTS CAN BE EFILED?

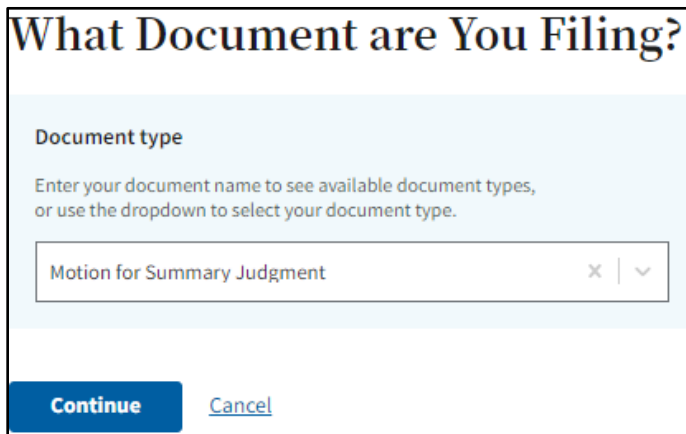
Please refer to the Tax Court’s website for a [comprehensive list of documents](#) that can be eFiled. If a document that you wish to file with the Court is not included on that list, it should be filed by mailing a paper copy to the Court. Please include the case caption (e.g., ABC Corporation, Petitioner v. Commissioner of Internal Revenue, Respondent) and Docket Number on all paper filings.

HOW TO EFILE A DOCUMENT

1. As the petitioner in a case, you may eFile a document in a case by clicking on **File a Document** in the case header:



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

A screenshot of a dropdown menu titled 'What Document are You Filing?'. The menu is open, showing a search bar with the text 'Motion for Summary Judgment' and a dropdown arrow. Below the search bar, there are two buttons: 'Continue' and 'Cancel'.

3. You can filter the dropdown options by keyword.
 - a. Keyword(s) can be an exact or partial match. For example, entering "summary" will display "Motion for Summary Judgment" and "Motion for Partial Summary Judgment."
4. Upload a PDF of your document and answer the required questions.
 - a. NOTE: The required questions may change depending on the document type you are filing.

File Your Document(s)

*All fields required unless otherwise noted

Motion for Summary Judgment

⚠ Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or redacted.

Upload your document
File must be in PDF format (.pdf). Max file size 250MB.

No file chosen

Select extra items to include with your document

[? What can I include with my document?](#)

Attachment(s)

Certificate Of Service

Are there any objections to the granting of this document?

Yes No Unknown

Tell Us About the Parties Filing The Document(s)

Who are you filing the document(s) for?
Check all that apply.

Test Petitioner 6, Petitioner

Respondent

[Cancel](#)

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

REVIEW FILING

1. If you acknowledge that the documents that you are filing are redacted in accordance with [Rule 27](#), check the box. Once you check the box, the **Submit Your Filing** button will become active.
2. Click **Submit Your Filing** to file the document.
3. Click **Back** to return to the previous screen and make changes.
4. Click **Cancel** to cancel the transaction.

Review Your Filing

You can't edit your filing once you submit it. Please make sure your information appears the way you want it to.

⚠ Don't forget to check your PDF(s) to ensure all personal information has been removed or redacted.

Your Document(s)

Motion for Summary Judgment

[MotionforSummaryJudgement.pdf](#)

Parties Filing The Document(s)

Filing parties

Test Petitioner, Petitioner

A Few Reminders Before You Submit

1. Double check that the PDF files you've selected are correct.
2. Be sure you've removed or redacted all personal information from your documents.
3. Indicate any related documents that you've included with your filing.
4. Confirm everything appears as you want it to—you can't edit your filing after you submit it.

Please read and acknowledge before submitting your filing

All documents I am filing have been redacted in accordance with [Rule 27](#).

5. After successfully filing a document, you should be routed to the Docket Record in the case where you can see the document filed on the Docket Record. You can also view and print a receipt of the transaction (from the Success Message):

Docket Number: 14257-22 [File a Document](#)

Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

[Docket Record](#) [Case Information](#)

✔ Document filed and is accessible from the Docket Record. [Clear](#)

[Print receipt.](#)

Docket Record

Sort by oldest [Printable Docket Record](#)

Filter by All documents

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	06/30/22	P	Petition	2	Petr.		06/30/22	R
2	06/30/22	RQT	Request for Place of Trial at Mobile, Alabama	0				
3	06/30/22	NOTR	Notice of Receipt of Petition Notice of Receipt of Petition	2			06/30/22	P
5	07/06/22	M034	Motion for Summary Judgment (No Objection)	4	Petr.		07/06/22	B

TIPS & TRICKS

- All uploaded documents must be in PDF format (.pdf). The maximum file size for each upload is 250MB.

- If your document is larger than 250MB, you should upload the information as separate documents--each must be 250MB or less.
 - If you have multiple documents that you would like to upload, and they are the same document type (e.g., Exhibits), combine them into one PDF document (not to exceed 250 MB), rather than uploading each document separately.
- You can upload/file up to 5 supporting documents (declarations, affidavits, etc.) as part of the same transaction.
- To file several separate documents, complete the File a Document flow as many times as needed.
- If the document you are filing requires a signature:
 - The combination of DAWSON username (email address) and password serves as the signature of the individual filing the document. If the document requires a signature in addition to that of the eFiler, such as in a case where both spouses are petitioners, the document should be signed by the additional party before being uploaded.
 - Acceptable digital signatures in DAWSON
 - Parties may submit a high-resolution or PDF document bearing either imaged or digitized signatures in satisfaction of the requirements of Rule 23(a)(3), Tax Court Rules of Practice and Procedure.
 - PDFs of documents bearing an actual signature are acceptable. (Print and sign before turning into a PDF.)
 - Documents signed using an authentication program (e.g., Adobe or DocuSign) are acceptable. (Digitally sign with a program.)
 - Stylized signatures (e.g., signing with "/s" or using cursive font) are not acceptable.
- Lodged Documents
 - A **Lodged** document means that the document is sent to, but not yet officially filed with, the Court.
 - A document is Lodged with the Court as part of a Motion for Leave to File (asking the Court's permission to file something the Court did not ask for) or a Motion for Leave to File out of Time (asking the Court's permission to file something late).
 - When filing a **Motion for Leave to File** type of document, the user is prompted to identify and upload the document that should be lodged with the motion.
 - In the example below, the Party uploaded a Motion for Leave to File Report, and also uploaded the Report document.

File Your Document(s)

*All fields required unless otherwise noted

Motion for Leave to File Report

⚠️ Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or redacted.

Upload your document ✔️

File must be in PDF format (.pdf). Max file size 250MB.

✔️ Motion for Leave to File Report.pdf [Change](#)

Select extra items to include with your document

[? What can I include with my document?](#)

Attachment(s)

Certificate Of Service

Are there any objections to the granting of this document?

Yes No Unknown

[➕ Add Supporting Document](#)

Report

Upload your document ✔️ (optional)

File must be in PDF format (.pdf). Max file size 250MB.

✔️ Report.pdf [Change](#)

Select extra items to include with your document

[? What can I include with my document?](#)

Attachment(s)

Certificate Of Service

[➕ Add Secondary Supporting Document](#)

Tell Us About the Parties Filing The Document(s)

Who are you filing the document(s) for?

Check all that apply.

Test Petitioner 6, Petitioner

Respondent

[Review Filing](#)

[Back](#)

[Cancel](#)

- The Report document will appear as **(Lodged)** on the docket record after the document is submitted.

6	12/28/22	M115	Motion for Leave to File Report (No Objection)	4	Petr. Test Petitioner 6	12/28/22	B
7	12/28/22	MISCL	Report (Lodged) ←	5	Petr. Test Petitioner 6	12/28/22	B

- The Judge assigned to your case will either grant or deny the motion for leave.
 - If the motion is granted, the Court will officially file the document on the docket record.
 - If the motion is denied, the document will remain as Lodged on the docket record and will not be filed.

SPECIAL CIRCUMSTANCES

1. eFiling in Consolidated Cases




- a. Cases that are consolidated display the consolidated case icons to the left of the docket number on the **My Cases** Page.
 - i. The lead case in a consolidated group has an icon with an "L"; the member case(s) has a solid blue icon.

My Cases

Welcome, Test petitioner7

Open Cases (1) Closed Cases (0) [Create a Case](#)

*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Docket No.	Case Title	Filed Date	Filing Fee*
 19283-19	John Doe	10/28/19	Paid
 15094-20	Jane Doe	03/05/21	Paid
 37561-21	John Doe and Jane Doe	02/03/22	Paid

Search for a Case

Docket number

Enter docket number (e.g., 123-19)

[Search](#)

- b. Cases that you are a party to have an active hyperlink on the **My Cases** Page; Cases that you are not a party to do not have a hyperlink.
- c. Consolidated cases have a yellow consolidated case icon next to the Docket Number on the case header.

 **Docket Number: 15094-20** [File a Document](#)

John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

[Docket Record](#) [Case Information](#)

- d. On the case information tab within a consolidated case, there is a **Consolidated Cases** tile that lists the docket numbers and Petitioner names of all the cases in the group. Each case in the group has a hyperlink for ease of navigating to other cases in the group.

Docket Number: 19283-19 File a Document

John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record **Case Information**

Overview **Parties**

Case Details

Notice/case type Deficiency	Case procedure Regular Tax Case
IRS notice date No notice provided	Filing fee* Paid 10/28/19 N/A
Requested place of trial Los Angeles, California	

*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Trial Information

This case is not scheduled for trial

Consolidated Cases

19283-19	John Doe
15094-20	Jane Doe
37561-21	John Doe and Jane Doe

- e. The documents on the docket record of each case in a consolidated group are visible to all parties of the cases in the group, except for documents that are sealed to the public and parties of the case.
- f. In DAWSON, parties can file some documents simultaneously across all cases in a consolidated group; however, not all documents are able to be filed simultaneously:
 - i. Petitioner’s counsel cannot simultaneously file documents which lead to an Entry of Appearance, including:
 1. Entry of Appearance
 2. Limited Entry of Appearance
 3. Motion to Substitute Parties and Change Caption
 4. Notice of Election to Intervene
 5. Notice of Election to Participate
 6. Notice of Intervention
 7. Substitution of Counsel
 - ii. Respondents counsel may, but is not required to, enter an appearance simultaneously across all cases in a consolidated group.
 - iii. No party can simultaneously file decision documents, including:
 1. Agreed Computation for Entry of Decision
 2. Computation for Entry of Decision
 3. Motion for Entry of Decision
 4. Motion to Modify Decision in Estate Tax Case Pursuant to Rule 262.
 5. Proposed Stipulated Decision

- g. When eFiling in a consolidated group of cases, click on the **File a Document** button in one of the cases that you are a party to.




- i. Select the document that you are filing, upload the document, indicate who is filing the document(s), and then make a selection in the **Which Cases Do You Want to File In?** section.

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File Your Document(s)

*All fields required unless otherwise noted

Status Report

 Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or redacted.

Upload your document

File must be in PDF format (.pdf). Max file size 250MB.

 Status_Report.pdf [Change](#)

Select extra items to include with your document

 [What can I include with my document?](#)

- Attachment(s)
- Certificate Of Service

[+ Add Supporting Document](#)

Tell Us About the Parties Filing The Document(s)

Who are you filing the document(s) for?

Check all that apply.

- John Doe and Jane Doe, Petitioners
- Respondent

Which Cases Do You Want to File In?

This case is part of a consolidated group.

Select the group or this case to file in.

- All in the consolidated group
 - 19283-19 John Doe
 - 15094-20 John Doe and Jane Doe
 - 37561-21 Joan Doe
- 15094-20 John Doe and Jane Doe

[Review Filing](#)

[Back](#)

[Cancel](#)


- ii. To file a document simultaneously in each case in the group, select the **All in the consolidated group** radio button.
- iii. Click the **Review Filing** button.

- iv. The **Review Your Filing** page includes 2 additional tiles that include information about which **Case(s) the Document(s) Will Be Filed In** and the **Service Parties** for each case.
- v. If the information is correct and you have acknowledged that all documents are redacted in accordance with Rule 27, click the **Submit Your Filing** button.

- vi. After submitting your filing, you will be navigated back to the docket record of the case. A green confirmation banner that includes a print receipt is displayed.

- vii. The Print receipt link is active for 2 minutes after the filing. If you click on the print receipt link, a new browser tab opens with a Receipt of Filing document that indicates the cases that the document(s) was

filed in.

 **United States Tax Court**
Washington, DC 20217

John Doe, et al.,
Petitioner
v.
Commissioner of Internal Revenue,
Respondent


Docket No. 19283-19
Docket No. 15094-20
Docket No. 37561-21

Receipt of Filing

Filed by Petrs. John Doe and Jane Doe
Filed 06/15/23 8:30 am ET

Documents Filed	Document Includes
Status Report	

2. Sealed Cases in DAWSON, Generally
 - a. If a case has been sealed by Court Order, the case is sealed in DAWSON.
 - b. The docket record and all documents on the record of a sealed case, other than Opinions, are sealed from public view in DAWSON.
 - c. Parties to a sealed case or their Counsel may access the case through DAWSON and may eFile documents in DAWSON.
3. Sealing a Petition or Case
 - a. Parties wishing to file a Petition under seal must file the Petition on paper along with a Motion to Seal. The Motion should specify whether it seeks to seal the entire case or only the Petition.
 - b. Parties wishing to seal a case that was previously filed may electronically file a Motion to Seal.
4. Filing Documents in a Sealed Case
 - a. With the exception of an initial pleading or entry of appearance, parties may file documents in a sealed case in the same manner as filing documents in a case that is not sealed.
 - b. If a case is already sealed, an initial filing (such as an Entry of Appearance) must be filed in paper. Once a party or counsel has been added to a case, the party or counsel may eFile documents in DAWSON.
5. Sealing Specific Documents
 - a. Individual documents on the docket record can be sealed in two ways.
 - i. A document may be sealed from nonparties.
 - ii. A document may be sealed from the public and from the parties to the case.
 - b. Documents that have been sealed display the red lock icon next to the document title on the Docket Record. Hovering a mouse over the lock displays the level of seal (sealed to the public or sealed to the public and parties to the case).

Docket Record		Case Information						
Docket Record								
Sort by oldest		Filter by All documents						
Printable Docket Record								
No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	01/31/22	P	 Petition	10	Test Petitioner		03/02/22	R

- c. Parties wishing to seal a document that has previously been filed (e.g., after discovering missed redactions) may electronically file a Motion to Seal specifying whether it is to be sealed from the public or the public and the parties.
- d. Parties wishing to file a new document under seal must file the document in paper along with a Motion to Seal specifying whether it is to be sealed from the public or the public and the parties.
 - i. Example: Submitting a document for in camera review.

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INTERVENOR TO A CASE

An intervenor to a case is typically the non-requesting spouse in a section 6015 (“Innocent Spouse”) case. If you received a Notice of Filing of Petition and Right to Intervene from the IRS, follow the guidance below on how to gain access to the case.

NOTICE OF INTERVENTION

1. To gain access to the case, you must complete and file the Notice of Intervention. This form can be accessed here:
https://ustaxcourt.gov/resources/forms/Notice_of_Intervention_Form_13.pdf
2. This form cannot be filed electronically. Mail the completed form to:

United States Tax Court
400 Second St. NW
Washington, DC 20217
3. Once the form is processed by the Court, you will be added to the case as an intervenor and will receive a letter in the mail (paper service) indicating that you have been added to the case.
4. If you would like electronic access (eAccess) to the case, email dawson.support@ustaxcourt.gov. Be sure to indicate that you would like electronic access to the case and include the docket number of the case in the email.

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ELECTRONIC SERVICE (ESERVICE)

Electronic service is optional for self-represented petitioners. 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. Signing up for and using DAWSON constitutes consent to electronic service.

USING ESERVICE IN DAWSON

An eFiler may use DAWSON to electronically serve those parties or persons in the case who have consented to electronic service. A party's service preference (paper or electronic) is listed under their contact information on the Case Information tab within a case.

Each time a party eFiles a document, DAWSON generates a service notification email to all parties and persons in the case who have consented to electronic service. The service notification email in conjunction with the entry on the Court's electronic Docket Record constitutes service on all parties who have consented to electronic service. A certificate of service is not required with an eFiled document. Similarly, each time the Court issues a document in a case, a service notification email is generated to all parties who have consented to electronic service.

When you receive the Court's service notification email, you should log on to DAWSON to view/download the document(s). You may also save or print the document(s) at that time. Petitioners who have consented to electronic service are required to regularly log on to DAWSON to view any new activity in their case(s).

PAPER SERVICE

The filing party must make paper service on parties to the case or their representatives who have not consented to or are exempt from electronic service. The filing party must also make paper service when filing a document with the Court in paper form.

DOCUMENTS NOT ELIGIBLE FOR ESERVICE

Parties cannot use DAWSON to make service of documents, such as discovery requests, that are not filed with the Court. The Court cannot serve documents that are not filed, such as expert reports.

BOUNCED ESERVICE

If the Court's service notification email to a pro se petitioner is returned (bounces back) to the Court's system as undeliverable, the Court will revoke the petitioner's electronic service and notify the eFiler, who must then serve the pro se petitioner in paper form and eFile a certificate of service in the case. The Court will also notify the pro se petitioner on whom eService failed and provide instructions for restoring eService. Electronic service is optional for self-represented petitioners, and they are not required to take further action unless they wish to eFile documents and have electronic access to their case record going forward.

The Court does not monitor bounced-back emails from practitioners or provide paper service to practitioners unless they have been granted an exemption from mandatory eFiling. To reduce the possibility of notifications being misclassified as spam or returned as undeliverable, pro se petitioners using eFiling 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.

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FIND A CASE

To search for a case in DAWSON that is not yours, go to the DAWSON homepage, <https://dawson.ustaxcourt.gov/>. There, you can search for a case by Petitioner Name or Docket Number on the Case tab.

The screenshot shows the DAWSON search interface. At the top left is the U.S. Tax Court logo and the text "Welcome to DAWSON". At the top right are links for "Log In" and "Create Account". Below this is a dark blue "Search" header. Underneath, there are three tabs: "Case" (selected), "Order", and "Opinion". A notice states: "Anyone can search for a case in our system for cases filed on or after May 1, 1986." Below this are two bullet points: "If you aren't affiliated with a case, you will only see limited information about that case." and "Sealed cases and affiliated documents will not display in search results." The interface is split into two main search panels. The left panel is titled "Search by Name" and includes a "Petitioner name (required)" field with a note about advanced syntax search. Below this is a "Country" section with radio buttons for "All" (selected), "United States", and "International". There are also "Date filed start date" and "Date filed end date" fields with calendar icons. The right panel is titled "Search by Docket Number" and includes a "Docket number (required)" field with an example format "123-19" and a "Search" button next to a "Clear Search" link.

SEARCH BY DOCKET NUMBER

1. To search for a case by Docket Number, you must include the dash in the Docket Number (e.g., 123-18).
2. You may, but do not have to, include the letter suffix (S, L, SL, R, X, D, or P) of the Docket Number to find a case.
3. When you enter a Docket Number that matches a case in the system, that case will display. If you enter a Docket Number that has no matching case, you will get a "No Matches Found" message.

SEARCH BY NAME

1. To search for a case by petitioner name, you must enter the petitioner's full or last name. Partial name searches (e.g., entering "Ron" for Ronald) are not currently supported.
2. You can improve your search results by adding Date filed start date, Date filed end date, Country, or State. If the United States is selected, U.S. Territories and military bases are included.

FIND AN ORDER

An order is a written direction or command issued by a Judge. Each day's orders are posted on the Court's website, www.ustaxcourt.gov, under "Today's Orders" in "Orders & Opinions". To search for an order, you can search by a keyword or phrase. In addition, you may also narrow your search results by adding in a specific Docket Number, Case Title/Petitioner's name, the Judge who issued the order, or by including a specific date or date range.

HOW TO SEARCH FOR AN ORDER

1. Go to <https://dawson.ustaxcourt.gov/>.
2. Click the **Order tab**.

The screenshot shows the DAWSON search interface. At the top, it says "Welcome to DAWSON" with a logo on the left and "Log In" and "Create Account" links on the right. Below this is a "Search" section with tabs for "Case", "Order", and "Opinion", where "Order" is selected. A note states: "Anyone can search for an order in our system for cases filed on or after May 1, 1986." Below this are two bullet points: "If you aren't affiliated with a case, you will only see limited information about that case." and "Sealed cases and affiliated documents will not display in search results." The search area includes a "Search by keyword and phrase" input field, a "Docket number" input field, and a "Case title / Petitioner's name" input field. There are also "Judge" and "Date range" dropdown menus. A "Search" button and a "Clear Search" link are at the bottom. A "How to Use Search" sidebar on the right explains search operators: "" for exact matches, + for AND, and | for OR. It also includes a link to "Learn more about searching in DAWSON".

3. Search orders with a keyword or phrase.
 - a. When search is initiated from the keyword or phrase area, DAWSON will include in the search:
 - i. The case caption.
 - ii. The content of the order
 - iii. The order title.
 - b. For exact matches, be sure to include quotation marks around your search term.
 - i. For example: Search **"innocent spouse"** for results containing that exact phrase.
 - c. Do not enter quotation marks for searches that you do not want exact matches for.
 - i. For example: If you enter **Smith** for your search, results will include terms that include **Smith**, as well as **Smithson**.
4. Use Connectors (| , +) with keywords/phrases.
 - a. You can use connectors in combination with the exact keyword or phrase search.

i. **OR (|)**

1. Use the | (pipe character) to find documents containing one or more of the keywords or phrases.
2. The pipe character (|) is usually located above the backslash (\) on your keyboard.
3. For example: Search **Lien | Levy**.

ii. **AND (+)**

1. Use the + (plus character) to find documents containing two or more keywords or phrases.
2. For example: Search **Motion for Summary Judgment + "Denied"**.

5. To search orders by Docket Number:

- a. Enter a specific Docket Number to narrow searches to within a single Docket Number.

6. To search orders by Case title or Petitioner name:

- a. Enter a specific Case title or Petitioner name in the appropriate box.

7. To search orders by Judge:

- a. Choose a specific Judge's Name from the drop-down menu.
- b. Note: the default is all Judges.

8. To search orders by date:

- a. The default is all dates, but you may also choose a custom range of dates.
- b. When custom dates are selected, you must enter a start date, but you may choose to leave off the end date.

9. Total Results

- a. After you click **Search or hit the enter key on your keyboard**, you will see how many search results are shown. In the example below, a Case Title search for Jones returned the first 100 matches. If the order that you are looking for is not in the first 100 matches, try to refine your search by adding additional search criteria (date ranges, a specific Judge, etc.).

The screenshot shows a search interface with a dark blue header labeled "Search". Below the header are three tabs: "Case", "Order" (which is selected), and "Opinion". A notice states: "Anyone can search for an order in our system for cases filed on or after May 1, 1986." Below this are two bullet points: "If you aren't affiliated with a case, you will only see limited information about that case." and "Sealed cases and affiliated documents will not display in search results." The search area contains several input fields: "Search by keyword and phrase" (empty), "Docket number" (empty), and "Case title / Petitioner's name" (containing "Jones"). There are also "Judge" and "Date range" dropdown menus, both currently set to "All judges" and "All dates" respectively. A "Search" button and a "Clear Search" link are present. A yellow warning box states: "Displaying the first 100 matches of your search. Refine your search by adding search criteria." Below this is a "Results" section with a sub-header "100 match(es) shown" and a table with columns: "Date", "Order", "Case Title", "Judge", "Pages", and "Docket No.".

- b. DAWSON will only load the first 25 results on the page. If you would like to view more results than what initially is displayed, scroll to the bottom of the page and click **Load more**.

TIPS & TRICKS

- Search is NOT case sensitive.
- If there are no matches, you will receive a message that states **“No Matches Found. Check your search terms and try again.”**
- Additional help documentation is available on the DAWSON Order search page if needed.

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FIND AN OPINION

An opinion is the written determination of a Judge on the issues tried and submitted to the Court for decision. Each day's opinions are posted on the Court's website, www.ustaxcourt.gov, under "Orders & Opinions". If you need to search for an opinion, you can search by a keyword or phrase. In addition, you may narrow your search results by adding in a specific Docket Number, Case Title/Petitioner's name, the Judge who issued the opinion, or by including a specific date or date range. You may also filter by opinion type.

HOW TO SEARCH FOR AN OPINION

1. Go to <https://dawson.ustaxcourt.gov/>
2. Click the **Opinion tab**:

The screenshot shows the DAWSON search interface. At the top, there is a "Welcome to DAWSON" header with a logo on the left and "Log In" and "Create Account" links on the right. Below the header is a "Search" section with three tabs: "Case", "Order", and "Opinion". The "Opinion" tab is selected. Below the tabs, there is a search bar labeled "Search by keyword and phrase" and two smaller search boxes labeled "Docket number" and "Case title / Petitioner's name". There are also dropdown menus for "Judge" (set to "All judges") and "Date range" (set to "All dates"). Below these are checkboxes for "Include types": T.C., Memorandum, Summary, and Bench Opinion (Order of Service of Transcript). A "Search" button and a "Clear Search" link are at the bottom. On the right side, there is a "How to Use Search" box with instructions: "Include only exact matches", "AND (includes all words/phrases)", and "OR (includes one or more words/phrases)".

3. Search opinions with a keyword or phrase.
 - a. When search is initiated from the keyword or phrase area, DAWSON will include in the search:
 - i. The case caption.
 - ii. The content of the opinion
 - iii. The opinion title.
 - b. For exact matches, be sure to include quotation marks around your search term.
 - i. For example: Search "**Premium Tax Credit**" for results containing that exact phrase.
 - c. Do not enter quotation marks for searches that you do not want exact matches for.
 - i. For example: If you enter **Smith** for your search, results will include terms that include **Smith**, as well as **Smithson**.
4. Use Connectors (| , +) with keywords/phrases.

- a. You can use connectors in combination with the exact keyword or phrase search.
 - i. **OR (|)**
 1. Use the | (pipe character) to find documents containing one or more of the keywords or phrases.
 2. The pipe character (|) is usually located above the backslash (\) on your keyboard.
 3. For example: Search **"fraud" | "sanctions"**.
 - ii. **AND (+)**
 1. Use the + (plus character) to find documents containing two or more keywords or phrases.
 2. For example: Search **"in-kind + "distribution" + "IRA"**
- 5. To search opinions by Docket Number:
 - a. Enter a specific Docket Number to narrow searches to within a single Docket Number.
- 6. To search opinions by Case title or Petitioner name:
 - a. Enter a specific Case title or Petitioner name to search for.
- 7. To search opinions by Judge:
 - a. Enter a specific Judge's name.
 - i. Note: the default is all Judges.
- 8. To search opinions by date:
 - a. The default is all dates, but you may also choose a custom range of dates.
 - b. When custom dates are selected, you must enter a start date, but you may choose to leave off the end date.
- 9. To search by Opinion Type:
 - a. All opinion type checkboxes are selected by default.
 - b. Uncheck the opinion types so that only the opinion types that you want to search for are left checked.
- 10. Total Results
 - a. After you click **Search or hit the enter key on your keyboard**, you will see how many search results are shown. In the example below, a keyword search for Smith returned the first 100 matches. If the opinion that you are looking for is not in the first 100 matches, try to refine your search by adding additional search criteria (date ranges, a specific Judge, etc.).

Search

Case
Order
Opinion

Anyone can search for an opinion in our system for cases filed on or after May 1, 1986. Any online sourced citations in opinions filed after July 11, 2022 can be viewed directly from the associated docket record.

- If you aren't affiliated with a case, you will only see limited information about that case.

Search by keyword and phrase

Docket number or **Case title / Petitioner's name**

Judge

Date range

Include types: T.C. Memorandum Summary Bench Opinion (Order of Service of Transcript)

How to Use Search

-- Include only **exact matches**

+ AND (includes **all** words/phrases)

| OR (includes **one or more** words/phrases)

No other commands are supported at this time

[Learn more about searching in DAWSON](#)

Search
[Clear Search](#)

⚠ Displaying the first 100 matches of your search.
Refine your search by adding search criteria.

Results 100 match(es) shown

Date	Opinion Type	Case Title	Judge	Pages	Docket No.

- b. DAWSON will only load the first 25 results on the page. If you would like to view more results than what initially displayed, scroll to the bottom of the page and click **Load more**.

TIPS & TRICKS

- Search is NOT case sensitive.
- If there are no matches, you will receive a message that states **"No Matches Found. Check your search terms and try again."**
- Additional help documentation is available on the DAWSON Opinion search page if needed.

ADDITIONAL RESOURCES

- Terms of Use: <https://www.ustaxcourt.gov/tou.html>
- Notice Regarding Privacy and Public Access to Case Files: https://www.ustaxcourt.gov/notice_regarding_privacy.html
- Frequently Asked Questions: https://ustaxcourt.gov/dawson_faqs.html
- Guidance for Taxpayers: <https://ustaxcourt.gov/taxpayers.html>
- Low Income Taxpayer Clinics (LITCs): <https://ustaxcourt.gov/clinics.html>
- Tax Court Rules of Practice and Procedure: <https://www.ustaxcourt.gov/rules.html>
- Case Related Forms: https://ustaxcourt.gov/case_related_forms.html
- COVID-19 Resources: <https://www.ustaxcourt.gov/covid.html>

ADDITIONAL SUPPORT

Still have a question or problem?

- Email dawson.support@ustaxcourt.gov.
- No documents can be filed with the Court at this email address.

SYSTEM STATUS

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