

TERMS OF USE

Acceptance of the Terms of Use constitutes an agreement to abide by all Court Rules, policies, and procedures governing the use of the Court's electronic access and filing system (DAWSON). By registering for DAWSON, practitioners and petitioners consent to receive electronic service (eService) of documents pursuant to [Rule 21\(b\)\(1\)\(D\)](#). Practitioners and petitioners who consent to receive eService agree to regularly log on to DAWSON to view served documents. The combination of user name and password serves as the signature of the individual filing the documents. Individuals must protect the security of their login credentials and immediately notify the Court by emailing dawson.support@ustaxcourt.gov if they learn that their account has been compromised. The Terms of Use can be changed at any time without notice.

Acknowledgment of Policies and Procedures

I understand that:

- I must provide accurate and complete information when I register for electronic access to DAWSON. I must promptly notify the Court of any changes to that information.
- Registration is for my and my authorized agent's use only, and I am responsible for preventing unauthorized use of my user name and password. If I believe there has been unauthorized use, I must notify the Court by emailing dawson.support@ustaxcourt.gov.

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