



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

February 12, 2016

Stephanie A. Servoss
Clerk of the Court
United States Tax Court
400 Second Street, N.W., Room 111
Washington, D.C. 20217

Re: Proposed Amendments to the Tax Court's Rules of Practice and Procedure

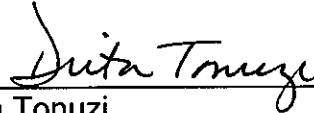
Dear Ms. Servoss:

Thank you for the opportunity to comment on the proposed amendments to the Tax Court Rules of Practice and Procedure, announced by press release dated January 11, 2016, which are intended to permit the electronic filing of petitions and other papers not currently eligible for e-filing.

We fully support the expansion of the Court's e-filing program to petitions and other papers as described in the proposed amendments. We note that the proposed change to Rule 25 may create confusion about whether the computation of a period of time for electronic service starts on the day after or the day of electronic service. We recommend revising the rule to state: "the day after the date of mailing and *the day* of electronic service." In addition, as set forth in our September 11, 2015, to Chief Judge Thornton, we request that the Court permit the electronic filing of documents under seal. We also renew our request that parties to a sealed case and their representatives have electronic access to the case file and docket index through the Court's eAccess system.

We look forward to the Court's upcoming electronic filing guidelines. As always, we are available to meet with the Court and representatives of the private sector to discuss any questions or concerns the Court may have concerning these proposals.

Very truly yours,



Drita Tonuzi
Drita Tonuzi
Associate Chief Counsel
(Procedure and Administration)

cc: Juan F. Vasquez, Jr.
Chair, Court Practice & Procedure Committee
ABA Section of Taxation
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