

eFiling Pilot Instructions for Petitioners



United States Tax Court
Washington, D.C.
June 2009

eFiling

eFiling Pilot Program:

The Court is now providing a pilot electronic filing (eFiling) program. Initially, documents may be eFiled only in cases first calendared for trial or hearing after August 31, 2009. For example, eFiling is allowed in cases first calendared for trial on September 21, 2009, or that are not yet calendared for hearing or trial, but no eFiling is allowed in a case that is set for hearing or trial before September 1, 2009.

The following procedures apply to cases included in the eFiling Pilot Program:

Persons who are registered for Petitioner Access or Practitioner Access and who agree to the eAccess Terms of Use, consent to eService, and are in good standing with the Court may electronically file (eFile) documents. eFiling in a case can be commenced only after a petition has been filed in the Tax Court in that case. Initial filings, such as the petition, may be filed only in paper form. The list on page 7 includes all documents that may be eFiled.

Each party must continue to serve the other party or other persons involved in the matter in paper form in accordance with Rule 21(b) if the other party or other persons have not consented to eService or if the document is filed with the Court in paper form. If the other party or persons have consented to receive eService, the email Notification of Service sent by the Court constitutes service of the eFiled document and a certificate of service is not required.

If a user eFiles a document, he or she must eFile all subsequent documents in the case (except sealed documents). A user who wishes to submit a document in paper form after filing other documents electronically must submit a motion requesting approval of the Court to do so.

All documents in “D” (disclosure) and sealed cases, motions to seal a document or a case, and responses to motions to seal must be filed in paper form. Documents filed in paper form may be hand-delivered to the Tax Court between 8:00 a.m. and 4:30 p.m. (Eastern time), or mailed to:

United States Tax Court
400 Second Street, N.W.
Washington, D.C. 20217-0002

Documents that are eFiled and that require original signatures in addition to that of the eFiler, such as an Entry of Appearance signed by two or more practitioners, must be scanned into PDF or TIFF and shall be maintained in paper form by the eFiler for a period of 18 months after the decision in the case is final. On request of the Court, the eFiler shall provide original documents for review.

Documents submitted electronically are “date stamped” with the time in the time zone of the eFiler’s address on record with the Court. A document shall be deemed timely filed if it is filed electronically no later than 6:00 a.m. Eastern time on the day after the last day for filing.

If a document cannot be timely filed due to technical failure, the eFiler may seek appropriate relief from the Court. **NOTE: Petitions may not be eFiled and the previous sentence does not apply to petitions.**

Each document filed in electronic form shall state on the first page that it has been filed electronically. The document shall include the typed name of the user under whose log-in and password the document is submitted, preceded by an "s/". Alternatively, a party may eFile a document containing a digitized signature or a scanned document containing a written signature. The document shall contain the eFiler's address and telephone number. For example:

s/John H. Smith
111 Elm Street
Washington, DC 20000
Telephone: (202) 555-1212

An electronically transmitted document requiring leave of the Court for filing, such as an amended pleading, shall be attached as an exhibit to the motion for leave to file. If the Court grants the motion for leave, then the Court will electronically file the document.

Documents must be printed to portable document format (PDF) or converted to tagged image file format (TIFF) and saved with the appropriate extension (.pdf, .tiff, or .tif) before beginning the eFiling process. Fillable forms on the Court's Web site may be submitted electronically, but must first be printed (rather than saved) to PDF or exported to TIFF so that the data is embedded in the document. If an eFiler submits a PDF form before embedding the data, the Court will receive a blank document and reject it.

The conversion process may require special software such as Adobe Acrobat; however, some word processing programs, such as Corel WordPerfect (versions 9 and later), contain a built-in PDF writer or allow conversion to TIFF files. For example, the Microsoft Office suite includes the Microsoft Office Document Image Writer that permits Microsoft Word documents to be converted to TIFF files through the "Print" command. Alternatively, eFilers who are unable to convert files through their word processor may use third party PDF creation software such as Adobe Acrobat, online PDF creation services from Adobe (<http://createpdf.adobe.com/>) and others, or scan their documents into PDF or TIFF formats. eFilers unfamiliar with the conversion process should consult their word processor or scanner documentation for capabilities and instructions.

NOTE: eFilers should verify that their scanned documents are legible before eFiling them. Documents that are not legible will be rejected.

The Court will send an email notification indicating whether or not an electronic submission was accepted for filing. Registered users should frequently log in to their eAccess account in case a notification was intercepted by their junk mail filter. To reduce the possibility of notifications being returned as undeliverable to the Court's email system, eFilers should add the Court's domain "ustaxcourt.gov" to their email program's list of safe senders. If a notification of eService or eFiling is returned (bounces back) as undeliverable to the Court's email system, the pro se petitioner will be served in paper form and the election to receive eService automatically deemed revoked so that

future documents will be served in paper form. As consent to eService is a prerequisite for eFiling, those users will also lose the ability to submit documents electronically. To restore eService and eFiling, the petitioner must log in to Petitioner Access and update his or her eService preference and email address.

If an eFiler discovers an error in a document submitted electronically, but has not received notification that it was accepted or rejected, he or she may submit a corrected document, and the Court will decide which one to accept for filing. A document may be resubmitted once. An eFiler cannot resubmit a document after it has been accepted, but may file a motion to substitute, a motion to supplement, or a motion to amend the eFiled document in accordance with the Tax Court Rules of Practice and Procedure.

When resubmitting an eFiling, the document is considered timely filed only if it is resubmitted before 6:00 a.m. Eastern time on the day after the last day for filing. Therefore, if the initial submission is submitted by 6:00 a.m. Eastern time on the day after the due date, but the resubmission is not, the document is not timely filed.

Additional Resources:

[eAccess Registration Manual for Petitioners](http://www.ustaxcourt.gov/eaccess/eAccess_Registration_Manual_for_Petitioners.pdf)

(http://www.ustaxcourt.gov/eaccess/eAccess_Registration_Manual_for_Petitioners.pdf)

[eAccess Guide for Petitioners and Practitioners](http://www.ustaxcourt.gov/eaccess/eAccess_User_Guide_for_Petitioners_Practitioners.pdf)

(http://www.ustaxcourt.gov/eaccess/eAccess_User_Guide_for_Petitioners_Practitioners.pdf)

[Terms of Use](http://www.ustaxcourt.gov/eaccess/tou.htm) (<http://www.ustaxcourt.gov/eaccess/tou.htm>)

[Taxpayer Information](http://www.ustaxcourt.gov/taxpayer_info_intro.htm) (http://www.ustaxcourt.gov/taxpayer_info_intro.htm)

eFiling Instructions

1. Log in to Petitioner Access.
2. Click the “My Cases” link to display the list of your open cases and select the case in which you want to eFile a document.
3. Click the eFiling link to open the eFiling screen. The link is visible only if you are authorized to eFile in the case, i.e., you have consented to eService.
4. Complete the eFiling form:
 - a. Select the document type from the “Filing Document” drop-down menu. If a document you wish to file is not on the list, it must be filed in paper form. See page 7 for a list of documents eligible for eFiling.
 - b. Click the “Browse” button to locate and attach the document to be filed. Documents must be in either PDF or TIFF file format. Only one file may be submitted at a time. If you wish to submit additional related documents or exhibits, they must be

combined into one file before browsing to it on the eFiling screen. Documents larger than 200 pages must be filed in paper form. The Court may increase or waive the limit on a case-by-case basis.

- c. The Designated Service Persons are listed followed by the type of service (electronic or paper) they selected. If a party requires paper service, a Certificate of Service must be submitted with the document eFiled. Click the “Browse” button to locate and attach the Certificate of Service in PDF or TIFF format. If the Certificate of Service is included in the filing document or all Designated Service Persons receive electronic service, the “Certificate of Service” field should be left blank.

To see the list of those receiving courtesy eService, if any, click the “CC” button.

- d. If cases are consolidated, you must indicate whether the document is to be filed in the lead case or all cases.
5. Click “Submit”. The system will identify for correction any potential problems with the form.
 6. Review the information on the form and confirm it for accuracy. To make changes, such as attaching a different document, click the “Modify” button, edit the eFiling form, and click “Submit”.

NOTE: You will receive a warning message if a separate Certificate of Service is not included and the Designated Service Person or other party or persons involved requires paper service. If the Certificate of Service is included in the filing document, you may ignore this message. A Certificate of Service is not required if the Designated Service Person or other party or persons involved has consented to receive eService because the email Notification of Service sent by the Court constitutes service of the eFiled document.

7. Click “Submit” to submit the document for processing.
8. Write down the transaction number or print the screen showing the submission’s transaction number for your records.
9. The submission is “date stamped” with the time in the time zone of the eFiler’s address on record with the Court. A document will be deemed timely filed if it is filed electronically no later than 6:00 a.m. Eastern time on the day after the last day for filing.
10. You will receive an email notification indicating whether or not your submission was accepted for filing. To reduce the possibility of notifications being returned as undeliverable to the Court’s email system, please add the Court’s domain “ustaxcourt.gov” to your email program’s list of safe senders. You should also frequently log in to Petitioner Access in case a notification was intercepted by your junk mail filter.

11. Click the “Next eFiling” button to eFile or resubmit another document in the same case. To submit an eFiling in another case or to return to your list of cases, click the “My Cases” link.
12. To view the list of pending eFiled documents, click the “My Pending” link. A document that the Court accepts for filing will be removed from the “My Pending” list and appear as an index entry on the case’s docket sheet.

Resubmission of an eFiled Document

If you discover an error in a document you submitted electronically and have not received notification that it was accepted or rejected, you may submit a replacement document. A document may be resubmitted once. An eFiler cannot resubmit a document after it has been accepted, but may file a motion to substitute, a motion to supplement, or a motion to amend the eFiled document in accordance with the Tax Court Rules of Practice and Procedure.

When resubmitting an eFiling, the document is considered timely filed only if it is resubmitted before 6:00 a.m. Eastern time on the day after the last day for filing. Therefore, if the initial submission is submitted by 6:00 a.m. Eastern time on the day after the due date, but the resubmission is not, the document is not timely filed.

1. Click the “My Cases” link to display the list of your open cases and select the case in which you want to resubmit an eFiled document.
2. Click the eFiling link to open the eFiling screen. The link is visible only if you are authorized to eFile in the case.
3. The eFiling screen will display a drop-down list (“Pending eFilings”) of submitted documents eligible for resubmission, i.e., those documents that have not been accepted or rejected. Select the document to be resubmitted from the “Pending eFilings” list.
4. Click the “Resubmit” button to retrieve the original filing.
5. Complete the eFiling form:
 - a. Select the document type from the “Filing Document” drop-down menu. If a document you wish to file is not on the list, it must be filed in paper form. See page 7 for a complete list of documents eligible for eFiling.
 - b. Click the “Browse” button to locate and attach the document to be filed. Documents must be in either PDF or TIFF file format. Only one file may be submitted at a time. If you wish to submit additional related documents or exhibits, they must be combined into one file before browsing to it on the eFiling screen. Documents larger than 200 pages must be filed in paper form. The Court may increase or waive the limit on a case-by-case basis.

- c. The Designated Service Persons are listed followed by the type of service (electronic or paper) they selected. If a party requires paper service, a Certificate of Service must be submitted with the document eFiled. Click the “Browse” button to locate and attach the Certificate of Service in PDF or TIFF format. If the Certificate of Service is included in the filing document, the “Certificate of Service” field should be left blank.

To see the list of those receiving courtesy eService, if any, click the “CC” button.

- d. Type a reason for resubmitting the document.
 - e. If cases are consolidated, you must indicate whether the document is to be filed in the lead case or all cases.
6. Click “Submit”. The system will identify for correction any potential problems with the form.

NOTE: You will receive a warning message if a separate Certificate of Service is not included and the Designated Service Person or other party or persons involved requires paper service. If the Certificate of Service is included in the filing document, you may ignore this message. A Certificate of Service is not required if the Designated Service Person or other party or persons involved has consented to receive eService because the email Notification of Service sent by the Court constitutes service of the eFiled document.

7. Review the information on the form and confirm it for accuracy. To make changes, such as attaching a different document, click the “Modify” button, edit the eFiling form, and click “Submit”.
8. Click “Submit” to submit document for processing.
9. Write down the transaction number or print the screen showing the resubmission’s transaction number for your records. To reduce the possibility of notifications being returned as undeliverable to the Court’s email system, please add the Court’s domain “ustaxcourt.gov” to your email program’s list of safe senders. You should also frequently log in to Petitioner Access in case a notification was intercepted by your junk mail filter.
10. Click the “Next eFiling” button to eFile or resubmit another document in the same case. To submit an eFiling in another case or to return to your list of cases, click the “My Cases” link.
11. To view the list of pending eFiled documents, click the “My Pending” link. A document that the Court accepts for filing will be removed from the “My Pending” list and appear as an index entry on the case’s docket sheet.
12. Click the “Next eFiling” button to eFile or resubmit another document in the same case. To submit an eFiling in another case or to return to your list of cases, click the “My Cases” link.

What Documents May Be eFiled

The table below contains types of documents that may be filed with the Tax Court by petitioners. Those marked as ineligible for eFiling and documents omitted from the list must be submitted to the Court in paper form.

Document Name	Eligible for eFiling?
Affidavit	Yes
Amended Brief Notice Objection Petition Reply Report Response	Yes Yes Yes No Yes Yes Yes
Amendment to Brief Notice Objection Petition Reply Report Response	Yes Yes Yes No Yes Yes Yes
Application	Yes
Briefs Answering Brief Brief Reply Brief	Yes Yes Yes
Computation	Yes
Decision, stipulated	No
Declaration	Yes
Joint Motion Report Memorandum	Yes Yes Yes
Memorandum of Law	Yes
Motion and affidavits and/or declarations attached thereto	Yes
Motion To Enforce Overpayment	No
Motion To Seal	No
Motion To Redetermine Interest	No
Notice	Yes

Document Name	Eligible for eFiling?
Notice of Appeal	No
Notification	Yes
No Objection	Yes
Objection	Yes
Opposition	Yes
Petition	No
Reply	Yes
Report	Yes
Request	Yes
Request for Place of Trial	No
Response	Yes
Statement	Yes
Stipulation	Yes
Stipulation of Settled Issues	No
Supplement	Yes