eFiling
Information for
IRS Chief Counsel Attorneys

United States Tax Court
Washington, D.C.
May 2015

eFiling

The procedures for eFiling by persons admitted to practice before the Tax Court (practitioners) who represent petitioners and by IRS attorneys are substantially similar. For example, all practitioners must register for Practitioner Access, accept the Terms of Use, and consent to receive eService.* All practitioners who eFile must include their name, mailing address, Tax Court bar number, telephone number, and email address on each eFiled document, verify that the document is in PDF or TIFF format and is legible, and state on the first page that the document was filed electronically. Practitioner should read "Practitioners' Guide to Electronic Case Access and Filing" (available on the Court's Web site) before eFiling. The eFiling procedures for IRS attorneys differ only with respect to the addition to and removal of IRS attorneys from cases.

Gaining eAccess to Documents Filed in a Particular Case

Currently, the Court recognizes as counsel and places on the docket record in a case the name of a practitioner who signed and filed the first pleading (the petition by petitioner's counsel and the answer or other responsive document by IRS counsel). Counsel for petitioner also may be added to the docket record as a result of filing an entry of appearance and is removed when a motion to withdraw is granted. Petitioner's counsel cannot gain remote electronic access to petitioner's records without entering an appearance, and access is lost when a motion to withdraw is granted.

IRS attorneys do not enter appearances or file motions to withdraw. However, the Court requires the IRS to provide the names of IRS attorneys assigned to cases and to notify the Court when an IRS attorney leaves the IRS. All IRS attorneys who sign a document that is eFiled subsequent to the first responsive pleading in a case must have eAccess to that case, i.e., they must have signed the initial pleading (and been placed on the docket record by the Court or by the attorney who eFiled the pleading) or have been added by the IRS (by using the Case Respondent Practitioner screen in Practitioner Access, discussed below) to that case. Only registered users on the Respondent Practitioner list may have eAccess to and eFile in a case. The Court's Admissions Section reviews and processes IRS requests to remove an attorney from all cases when the attorney is no longer employed by the IRS.

Practitioner Access--Adding an Additional IRS Attorney to a Case

The Court placed on the docket record as counsel for respondent up to five IRS attorneys who signed and included their valid Tax Court bar number on the first responsive pleading in a case filed on or before January 17, 2014. Beginning January 21, 2014, the IRS attorney who eFiles the first responsive pleading may add additional attorneys who have signed the document during the eFiling process. See instructions for eFiling the first responsive pleading on page 3. Subsequently, each IRS attorney in a case may add additional IRS attorneys who have registered for Practitioner Access. See instructions for adding attorneys on page 12.

*IRS attorneys do not individually consent to eService. The IRS National Office officially consents for all IRS attorneys.

eFiling the first responsive pleading

If no other IRS attorney has eFiled in a case, an IRS practitioners may gain eAccess to a case by eFiling the first responsive pleading, such as an answer or a motion to dismiss through Practitioner Access. The practitioner would eFile subsequent documents using the instructions on page 44 of "Practitioners' Guide to Electronic Case Access and Filing".

1. Log on to Practitioner Access.

2. Search for the case by docket number or petitioner's name.

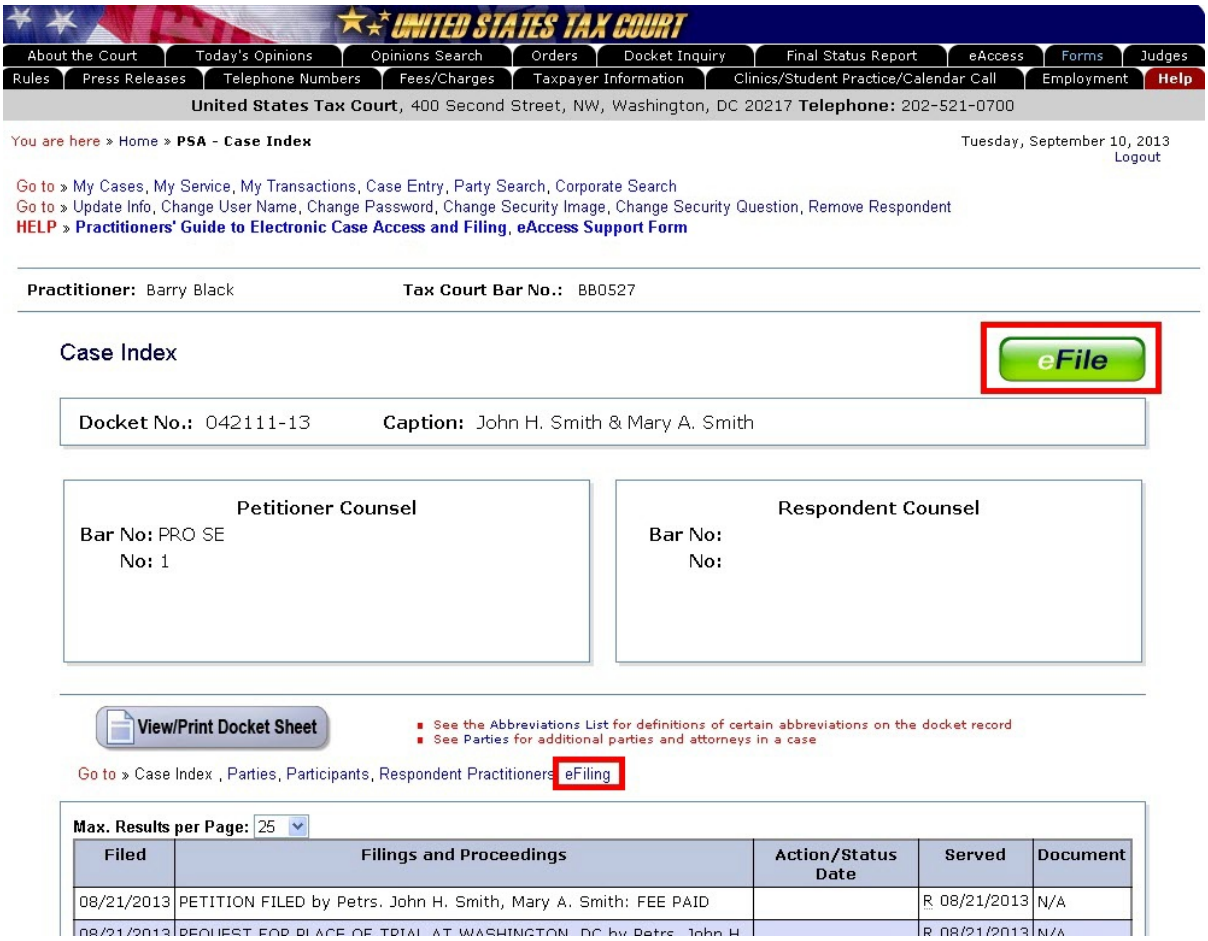
    a. If you know the docket number, click the "Case Entry" link, enter the docket number, and click "Search".

b. To search by the petitioner's name, click the "Party Search" link, enter the petitioner's last name, and click "Search". You may narrow the search by entering the first name, middle initial, and/or state.

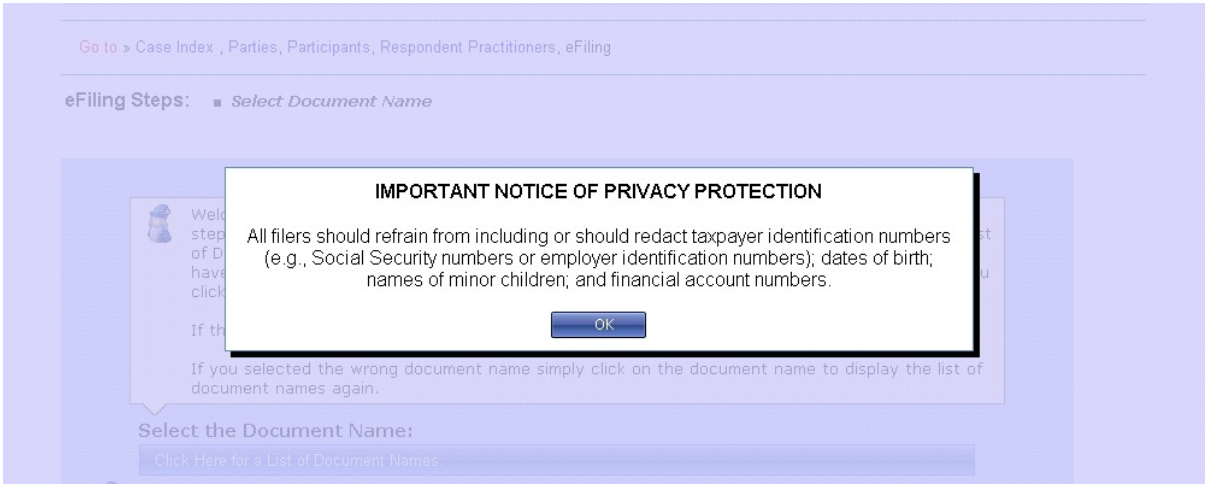
c. If the petitioner is a corporation, click the "Corporate Search" link, enter one key word from petitioner's name in the "Keyword 1" box, and click "Search". You may narrow the search by entering a second key word in the "Keyword 2" box.

3. Any cases meeting the search criteria will be displayed. Click the hyperlinked docket number in the search results to select the case.

4. Click the "eFiling" link which is at the end of the "Go to" line below your name or click the green "eFile" button near the top-right of the window. The link and button are visible only if you are authorized to eFile.

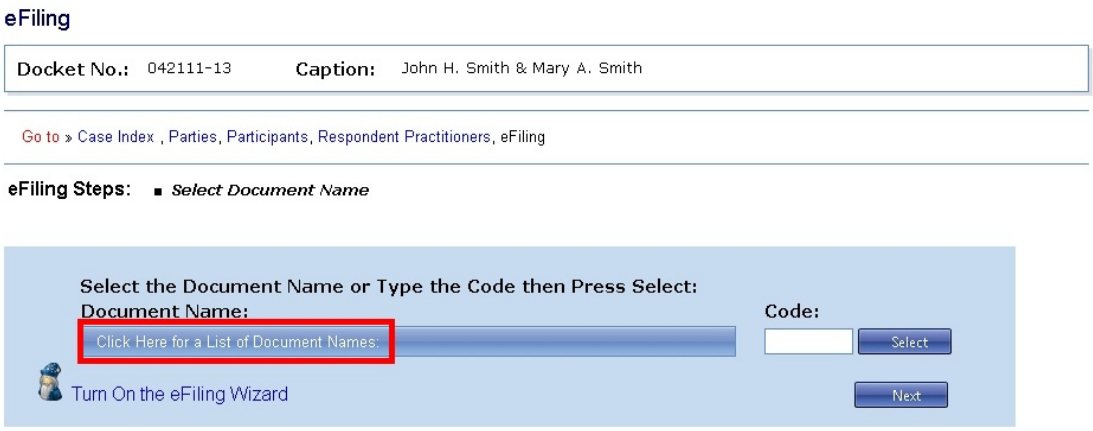


5. Read and then acknowledge the Notice of Privacy Protection by clicking “OK”.

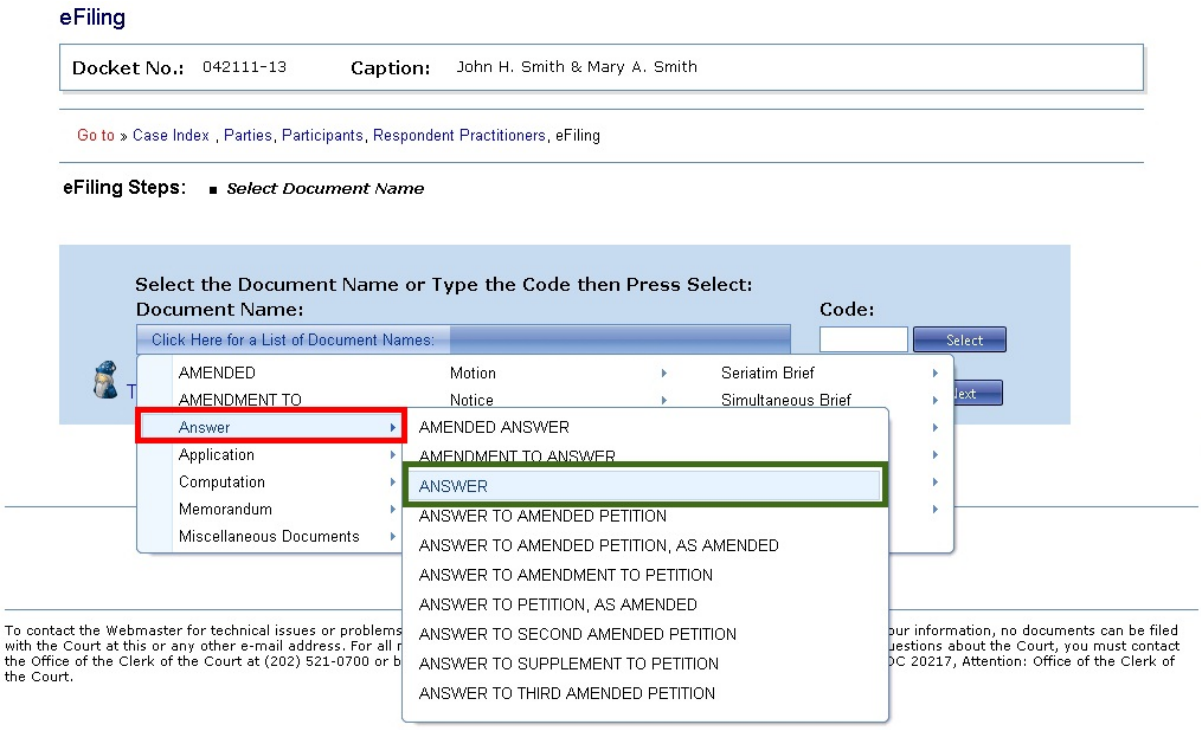


6. Select the document name.

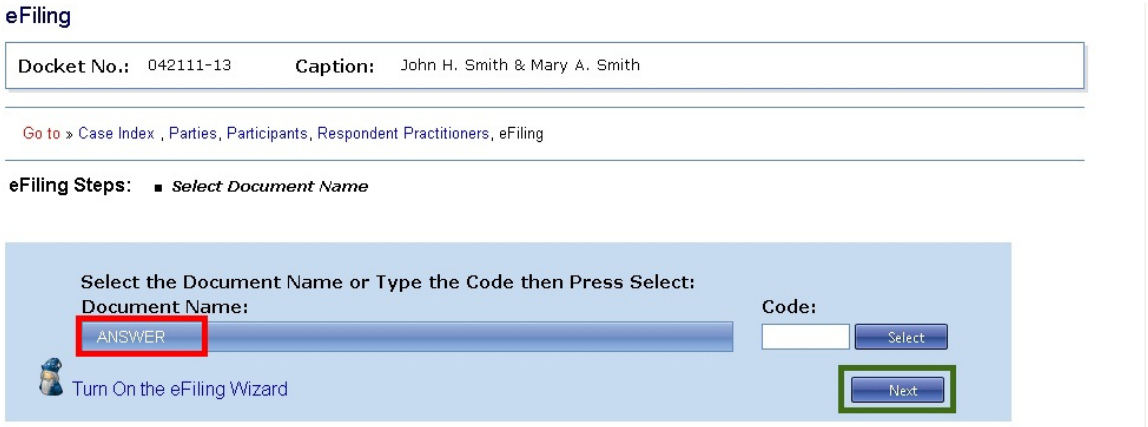
   a. Click “Click Here for a List of Document Names” or type the corresponding code (not available while the Wizard is on) in the “Code” box. The list of document codes may be found beginning on page 74 of “Practitioners’ Guide to Electronic Case Access and Filing”.



b. Select the "ANSWER" category and then "ANSWER" from the list of documents.



c. Verify the document name and click "Next".



7. Indicate whether additional IRS attorneys have signed the document you are eFiling.

a. If the answer is signed by additional IRS attorneys, click the "Yes" radio button and then click "Next".

i. Enter the Tax Court Bar Number of the second attorney (after the eFiler) who signed the answer and click the "Add" button. Repeat until all who have signed the document have been added and then click "Next".

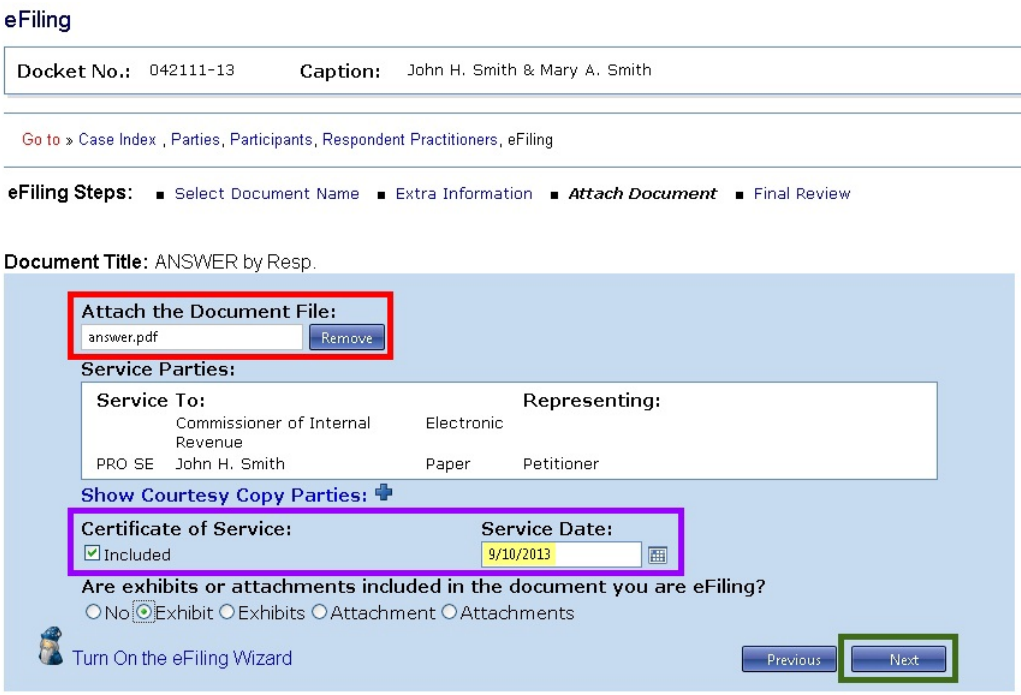
ii. If an attorney was entered in error, click the "Remove" button.

b. If you are the only signer, click the "No" radio button and then "Next".

8. Attach the document. See red box below. Click the "Select" button to the right of the "Attach the Document File" box to locate and attach the document to be filed. Documents must be in either PDF or TIFF file format. If you would like to attach a different file, click the "Remove" button.

9. Indicate whether a Certificate of Service is included in the document file. If so, enter or select the date of service See purple box below.

The Service Parties (Designated Service Persons) are listed followed by the type of service (electronic or paper) they receive and the party whom they represent. If a party receives paper service, you must include a Certificate of Service in the document file, click the "Included" check box, and enter the date you served the document. If all Designated Service Persons receive electronic service, then the "Certificate of Service" section should be left blank.



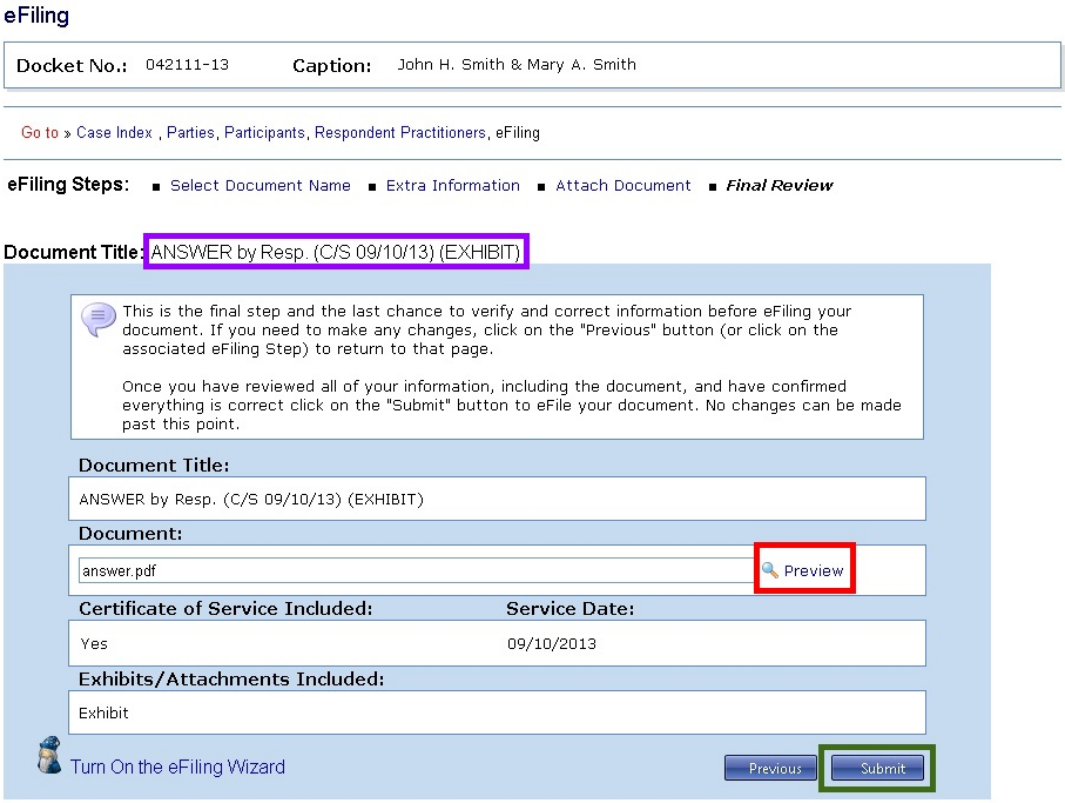
You may view persons receiving courtesy electronic service by clicking the "Show Courtesy Copy Parties ✚" link (see purple box above). Note: All IRS attorneys added in step 8 who have registered for Practitioner Access will be listed in the Courtesy Copy Parties. Click the "Hide Courtesy Copy Parties ✚" link to hide the list.

10. Indicate whether exhibits or attachments are included in the document file and click "Next".

Click the appropriate radio button. You may select only one of the following options:

○ No	Indicates the document does not contain exhibits or attachments.
○ Exhibit	Indicates the document contains one exhibit.
○ Exhibits	Indicates the document contains more than one exhibit.
○ Attachment	Indicates the document contains one attachment.
○ Attachments	Indicates the document contains more than one attachment.

11. Perform a final review of the form. To view the document you attached, click the "Preview" link in the Document section of the screen (see red box below). To make changes, click the hyperlinked step in the eFiling Steps or the "Previous" button. To attach a different document, for example, click the "Attach Document" link in the eFiling Steps to return to that step to remove and then add a new file.



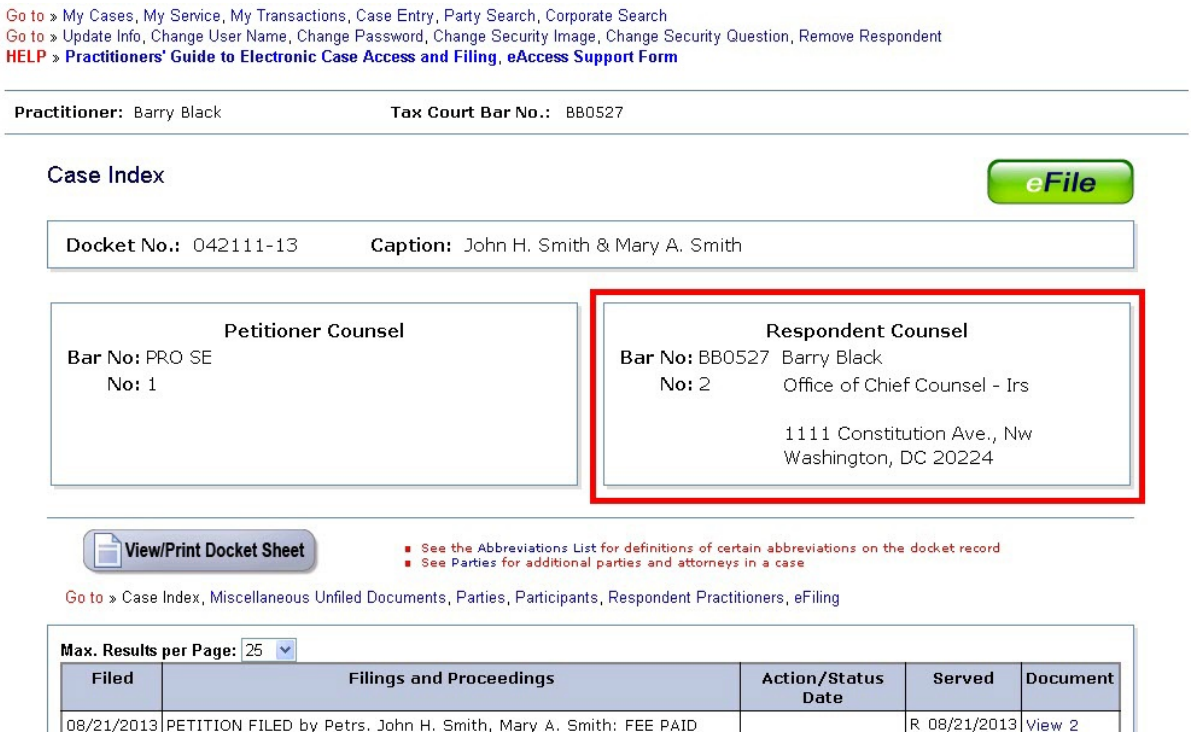
12. Click the "Submit" button if all information is correct to file your document.

13. Your transaction receipt will display on the next screen. Click the "Printer Friendly Version" link to open a PDF version of your receipt. You may save or print the receipt.

14. Click the "Next eFiling" button to eFile another document in the same case. To eFile in another case or to return to your list of cases, click the "My Cases" link.

15. The Court will send an email Notification of Service to the Designated Service Person(s) in the case when the document is eFiled. The Court will also send a courtesy copy of the Notification of Service to you (the eFiler) and all registered Petitioner Access and Practitioner Access users in the case who have consented to receive eService. Click the "My Service" link to see the list of unviewed service documents and then click the "View" link in the "Service Document" column to view the service view of the document you just filed.

16. The system has added you and any IRS attorneys entered in step 8 as counsel in the case.



To add an additional IRS practitioner to a case:

An IRS attorney in a case may add additional IRS attorneys who have registered for Practitioner Access. An IRS attorney cannot add himself or herself to a case.

1. Log on to Practitioner Access.

2. Click the "My Cases" link to display the list of open cases.

3. Select the case by clicking the hyperlinked docket number.

4. Click the "Respondent Practitioners" link to view the list of IRS attorneys who have access to the case.

5. Type the Tax Court bar number of the attorney to be added in the box to the right of "Add New Tax Court Bar No."

6. Click the "Add Practitioner" button and the attorney will be added to the "Respondent Practitioners" list.

Practitioner Access--Removing an IRS Attorney From One Case

The IRS should remove its attorneys from cases in which they are no longer active to limit their access to petitioner information and so the petitioner knows which IRS attorney to contact about his or her case. Each IRS attorney listed in a case may remove another IRS attorney or himself or herself. If the last attorney assigned to a case is removed, the Court will automatically assign an IRS National Office attorney (as a default) to the case. That attorney's name and mailing address will appear on the docket record so that petitioners may contact him or her about their case until the IRS National Office attorney adds another attorney. The IRS National Office will notify the Court of the name and Tax Court bar number of the default National Office attorney. The IRS National Office attorney must be registered for Practitioner Access. An attorney removed from a case will no longer be listed on the docket sheet as counsel for respondent.

1. Log on to Practitioner Access.

2. Click the "My Cases" link to display the list of open cases.

3. Select the case by clicking the hyperlinked docket number.

4. Click the "Respondent Practitioners" link to view the list of IRS attorneys who have access to the case.

5. Click the "Remove" hyperlink in the "Remove From Case" column.

6. Confirm the attorney's name and then click "Remove from This Case".

Practitioner Access--Removing an IRS Attorney From All Cases

The IRS should remove attorneys no longer employed with the Office of Chief Counsel from his or her cases. Upon leaving the IRS, an attorney must notify the Court of his or her new mailing address, email address, and telephone number as required by Rule 200 and the eAccess Terms of Use.

The Court automatically assigns the default IRS National Office attorney to cases in which the attorney removed was the last remaining counsel for respondent in the case.

1. To remove an IRS attorney from all cases, click "Remove Respondent" near the top of the screen.

2. Type the IRS attorney's Tax Court bar number in the box provided.

3. Click "Submit".

4. You will see the attorney's name and the number of active cases from which he or she will be removed. Click the "Remove from ALL Active Cases" button or "Cancel" to stop the removal process.

5. When the attorney has been removed, you will see the following confirmation message: "Respondent Practitioner Successfully Removed from All Active Cases!"