

RULE 11. PAYMENTS TO THE COURT

- (a) **General Rule:** Payments to the Court for fees or charges may be made either in cash or by check, money order, or other draft made payable to the order of “Clerk, United States Tax Court”, and shall be mailed or delivered to the Clerk at Washington, D.C. Alternatively, in accordance with procedures that the Court establishes, payments to the Court for fees or charges may be made electronically through Pay.gov.
- (b) **Specific Fees:** For specific fees and charges, see the Court’s Fee Schedule on the Court’s website at www.ustaxcourt.gov.

(As amended and generally effective March 1, 2008, [130 T.C. 377–78](#); as amended, generally effective September 18, 2009, [134 T.C. 305](#); effective November 30, 2018, [153 T.C. 245–46](#); effective January 15, 2020, [154 T.C. 307](#). For prior history, see [60 T.C. 1071](#) (1973); [87 T.C. 1557](#) (1986); [93 T.C. 847](#) (1989); [109 T.C. 532–33](#) (1997); [120 T.C. 509](#) (2003).)