

## RULE 12. COURT RECORDS

- (a) **Removal of Records:** An original record, paper, document, or exhibit filed with the Court shall not be taken from the courtroom, from the offices of the Court, or from the custody of a Judge, a Special Trial Judge, or an employee of the Court, except as authorized by a Judge or Special Trial Judge or except as may be necessary for the Clerk to furnish copies or to transmit the same to other courts for appeal or other official purposes. With respect to return of exhibits after a decision of the Court becomes final, see Rule 143(e)(2).
- (b) **Copies of Records:** After the Court renders its decision in a case, a plain or certified copy of any document, record, entry, or other paper, pertaining to the case and still in the custody of the Court, may be obtained upon application to the Court's Copywork Office and payment of the required fee. Unless otherwise permitted by the Court, no copy of any exhibit or original document in the files of the Court shall be furnished to other than the parties until the Court renders its decision. With respect to protective orders that may restrict the availability of exhibits and documents, see Code section 7461 and Rule 103(a).
- (c) **Fees:** The fees to be charged and collected for any copies will be determined in accordance with Code section 7474. See the Court's Fee Schedule on the Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

(As effective October 3, 2008, [130 T.C. 378](#); as amended, effective January 1, 2010, [134 T.C. 305–06](#); effective May 5, 2011, [136 T.C. 604–05](#); effective January 15, 2020, [154 T.C. 307–08](#). For prior history, see [60 T.C. 1071–72](#) (1973); [93 T.C. 848](#) (1989); [120 T.C. 510](#) (2003).)