

RULE 21. SERVICE OF PAPERS

- (a) When Required:** Unless the Court orders otherwise, any paper relating to a case, including a disciplinary matter under Rule 202, must be served on every party and other person involved in the matter to which the paper relates.
- (b) Manner of Service:**

 - (1) *General:*

 - (A) *Service by the Clerk:* The Clerk will serve all petitions. Unless a paper is served through the Court's electronic filing and case management system as provided in paragraph (b)(2)(A) of this Rule, the Clerk will serve any paper on a person whose address is sealed or protected due to privacy or security reasons.
 - (B) *Service by a Party:* Unless these Rules provide otherwise or the Court orders otherwise, all other papers required to be served on a party must be served by the party filing the paper. Unless a paper is served through the Court's electronic filing and case management system, the original paper must be filed with a certificate by a party or a party's counsel that service of that paper has been made on the party to be served or the party's counsel. See Form 9 (Certificate of Service) shown in the Appendix.
 - (2) *Service Methods:* A paper is served under this Rule by:

 - (A) sending it to a registered user by filing it with the Court's electronic filing and case management system or sending it by other electronic means that the person to be served consented to in writing—in either of which events service is complete upon filing or sending, but is not effective if the serving party learns that it did not reach the person to be served;
 - (B) mailing it to a party or a party's counsel at the person's address of record. Service by mail is complete when the paper is mailed, and the date of mailing will be the date of service;
 - (C) delivering it to a party, or a party's counsel or authorized representative in the case of a party other than an individual (see Rule 24(b)); or
 - (D) mailing or delivering it to the Commissioner's counsel at the office address shown in the Commissioner's answer filed in the case or a motion filed in lieu of an answer. If no

answer or motion in lieu of an answer has been filed, mail must be directed or delivered to the Chief Counsel, Internal Revenue Service, Washington, D.C. 20224.

- (3) *Service on Nonparty:* The rules for service on a party also apply to service on a person who is not a party, unless these Rules provide or the Court orders otherwise.
 - (4) *Consolidated Cases:* In cases consolidated pursuant to Rule 141, unless a paper is served through the Court's electronic filing and case management system, a party making service of a paper must serve each of the other parties or counsel for each of the other parties, and the original of each paper required to be filed with the Court must have a certificate of service attached.
 - (5) *Counsel of Record:* Whenever these Rules require or permit service to be made on a party represented by counsel who has entered an appearance, service must be made on that counsel unless the Court orders service on the party. In the case of paper service, if more than one counsel appears for a party, service ordinarily is required to be made only on that counsel whose appearance was first entered of record. If that counsel files a designation of counsel to receive service, however, and notifies the Court that other counsel is to receive service, service is required to be made only on the person so designated.
 - (6) *Writs and Process:* Service and execution of writs, process, or similar directives of the Court may be made by a United States marshal, by a deputy marshal, or by a person specially appointed by the Court for that purpose, except that a subpoena may be served as provided in Rule 147(b). The person making service must make proof thereof to the Court promptly and in any event within the time in which the person served must respond. Failure to make proof of service does not affect the validity of the service.
- (c) **Change of Mailing Address or Email Address:** A party, party's counsel, or party's duly authorized representative in the case of a party other than an individual (see Rule 24(e)) whose mailing address or email address has changed must promptly notify the Court by a notice of change of address. A separate notice of change of address must be filed for each docket number. For the form of such notice, see Form 10 (Notice of Change of Address) shown in the Appendix.

(As amended and generally effective October 3, 2008, [130 T.C. 383–86](#); as amended, effective January 1, 2010, [134 T.C. 308–12](#); effective October 6, 2020, [155 T.C. 301–03](#); effective March 20, 2023, [160 T.C. 583–87](#). For prior history, see [60 T.C. 1073–75](#) (1973); [71 T.C. 1182–84](#) (1979); (1983); [109 T.C. 536–37](#) (1997).)