

RULE 23. FORM AND STYLE OF PAPERS

- (a) **Caption, Date, Signature, and Contact Information Required:** Any paper filed with the Court must include the following:
- (1) *Caption:* All papers filed with the Court must include a proper caption and must comply with the requirements of Rule 32(a). The caption must include the full name and surname of each individual petitioner, omitting all prefixes and titles such as “Mr.”, “Ms.”, or “Dr.” The name of an estate or trust or other person for whom a fiduciary acts must precede the fiduciary’s name and title, as for example “Estate of Mary Doe, Deceased, Richard Roe, Executor.”
 - (2) *Date:* The date of signature must be placed on all papers filed with the Court.
 - (3) *Signature and Contact Information:* A person’s name on a signature block on a paper that the person authorized to be filed electronically, and that is so filed, constitutes the person’s signature. Any other paper to be filed with the Court must bear the original signature of the party’s counsel, or of the party personally if the party is self-represented, unless these Rules provide otherwise. An individual rather than a firm name must be used, except that the signature of a petitioner corporation or unincorporated association must be in the name of the corporation or association by one of its active and authorized officers or members, as for example “Mary Doe, Inc., by Richard Roe, President.” Except as Rule 23(a)(4) provides, the name, mailing address, email address, and telephone number of the party or the party’s counsel, as well as counsel’s Tax Court bar number, must be typed or printed immediately beneath the signature. The mailing address of a signatory must include a firm name if it is an essential part of the accurate mailing address.
 - (4) *Decision Documents:* A decision document, including a proposed decision document, must omit a party’s mailing address, email address, and telephone number.
- (b) **Number Filed:** Unless these Rules provide otherwise, a party filing a document in paper form must file a signed original with any attachments. Only one transmission of an electronically filed document is required. As to stipulations, see Rule 91(b).
- (c) **Legible Papers Required:** A paper filed with the Court may be prepared by any process, as long as the paper is clear and legible.

(d) Size and Style:

- (1) *Papers:* A paper, including a paper that is filed electronically, must be prepared on a page that is 8½ inches wide by 11 inches long, with side margins on each page that are no less than 1 inch wide, and margins on the top and bottom of each page that are no less than ¾ inch wide. A typewritten or printed paper must be typed or printed only on one side on opaque, unglazed paper.
- (2) *Text, footnotes, and quotations:* Text and footnotes must appear in consistent typeface no smaller than 12 characters per inch produced by a typewriting element, 12-point type produced by a nonproportional print font (e.g., Courier), or 14-point type produced by a proportional print font (e.g., Times New Roman or Century Schoolbook), with double spacing between each line of text and single spacing between each line of indented quotations and footnotes. Quotations in excess of five lines must be set off from the surrounding text and indented.
- (3) *Lines:* Double-spaced lines must be no more than three lines to the vertical inch, and single-spaced lines must be no more than six lines to the vertical inch.

(e) Binding and Covers: A paper filed with the Court in paper form should not have a back or cover and may only be bound using a removable fastener.

(f) Citations: All citations of case names must be underscored or in italics.

(g) Acceptance by the Clerk: Except as otherwise directed by the Court, the Clerk must not refuse to file a paper solely because it is not in the form prescribed by these Rules.

(As effective October 3, 2008, [130 T.C. 386–88](#); as amended, generally effective July 6, 2012, [139 T.C. 524–28](#); effective November 30, 2018, [153 T.C. 250–52](#); effective March 20, 2023, [160 T.C. 587–90](#). For prior history, see [60 T.C. 1075–77](#) (1973); [81 T.C. 1047–48](#) (1983); [93 T.C. 853–55](#) (1989); [109 T.C. 538–40](#) (1997).)