

RULE 26. ELECTRONIC FILING

- (a) **General:** Unless the Court orders otherwise, the Court will accept for filing by a party any papers submitted, signed, or verified by electronic means that comply with procedures established by the Court. See Rule 3(e) (defining the term “Paper”) and Rule 23, Form and Style of Papers.
- (b) **Electronic Filing Requirement:**
 - (1) *Parties Represented by Counsel:*
 - (A) *General Rule:* Electronic filing is required for all papers filed by a party represented by counsel, unless the Court orders otherwise.
 - (B) *Exceptions:* Mandatory electronic filing does not apply to:
 - (i) any papers not eligible for electronic filing (for a complete list of those papers, see the Court’s electronic filing instructions on the Court’s website); and
 - (ii) any counsel in a case who for good cause shown is granted an exemption from the electronic filing requirement.
 - (2) *Self-Represented Petitioners:* A self-represented petitioner, including a petitioner assisted by a low-income taxpayer clinic or Bar-sponsored pro bono program, is not subject to mandatory electronic filing requirements.

(As adopted, effective January 1, 2010, [135 T.C. 617](#); as amended, generally effective July 6, 2012, [139 T.C. 528–29](#); effective March 20, 2023, [160 T.C. 594](#).)