

# United States Tax Court

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## **SELF-REPRESENTED (PRO SE) USER GUIDE**



## **DAWSON CASE MANAGEMENT SYSTEM**

United States Tax Court

Washington, DC

December 2023



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## INTRODUCTION

### WHAT IS DAWSON?

The U.S. Tax Court's case management system, DAWSON (Docket Access Within a Secure Online Network), is an electronic filing and case management system designed to make it easier for parties and the Court to start a Tax Court case, file and process documents, and manage cases. DAWSON also has a public search feature where the public can search for cases, orders, and opinions that are not sealed.

### WHO SHOULD USE THIS GUIDE?

This guide provides information for self-represented parties to a case, including (Pro Se) Petitioners, Intervenor in a section 6015 case not represented by counsel, and participating partners in a TEFRA case not represented by counsel (see also [Tax Court Rule 61](#)). Counsel representing these parties should refer instead to the [Practitioner Training Guide](#).

### HOW TO ACCESS DAWSON

You can access DAWSON from a link on the Court's website (<https://ustaxcourt.gov/>) or by going to <https://dawson.ustaxcourt.gov/>.

### BROWSER COMPATIBILITY

DAWSON is compatible with most up-to-date browsers such as Chrome, Edge, Firefox, or Safari. It is not compatible with outdated browsers such as Internet Explorer.

### DAWSON IS MOBILE-FRIENDLY

You can access DAWSON from your mobile device.

- Anything you can do on a computer in DAWSON, you can do on your mobile device: file a Petition, view your case(s), file a document, etc.
- You can also search for cases, orders, and opinions on your mobile device.

### WHAT DOCUMENTS ARE VIEWABLE ELECTRONICALLY BY THE GENERAL PUBLIC?

- Opinions and orders issued by the Court.
- Post-trial briefs e-Filed by practitioners on or after August 1, 2023.
- Amicus briefs filed on or after August 1, 2023.
- Stipulated Decisions filed on or after August 1, 2023.
- Documents in sealed cases, or individual documents that are sealed, are not viewable other than by the parties.

### FREE TAXPAYER ASSISTANCE

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program. Visit <https://ustaxcourt.gov/clinics.html> for more details.



## SYSTEM STATUS

For information regarding system status, including outages, please visit:

<https://status.ustaxcourt.gov/>.

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## HOW TO GET A DAWSON ACCOUNT

To use DAWSON to file a Petition or view the documents filed in your case, you will need to create an account.

1. If you have already started a case with the Court and would now like to register for electronic access, please contact [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov). **NOTE: Do NOT refile your petition.**
2. If you are a new user and this is your first time filing a Petition, follow the Create an Account steps below.


## CREATE AN ACCOUNT

1. Go to <https://dawson.ustaxcourt.gov/>.
2. Click **Create Account** at the top right.

The screenshot shows the 'Welcome to DAWSON' page. At the top right, there are links for 'Log In' and 'Create Account', with a red arrow pointing to 'Create Account'. Below the header is a 'Search' section with tabs for 'Case', 'Order', and 'Opinion'. A note states: 'Anyone can search for a case in our system for cases filed on or after May 1, 1986.' Below this are two search panels. The left panel, 'Search by Name', includes a text input for 'Petitioner name (required)', a note about advanced syntax, dropdowns for 'Country' (set to '- United States -') and 'State' (set to '- Select -'), and date pickers for 'Date filed start date' and 'Date filed end date'. The right panel, 'Search by Docket Number', includes a text input for 'Docket number (required)' and an example format '123-19'. Both panels have 'Search' and 'Clear Search' buttons.

3. The Create Petitioner Account page will display.





# Welcome to DAWSON

## Create Petitioner Account

Email address

Name

Password

Re-type Password

[Show password](#)

[Show password](#)

[Continue](#)

Already have an account? [Log in](#)

### Are you filing a petition on behalf of someone else?

To file a case on behalf of another taxpayer, you must be authorized in this Court as provided by the [Tax Court Rules of Practice and Procedure](#). Enrolled agents, certified public accountants, and powers of attorney who are not admitted to practice before the Court may not file a petition on someone else's behalf or represent a taxpayer in a case.

For additional questions, contact DAWSON support: [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov)

### Are you a practitioner?

Practitioners need to contact Admissions to have their account created and verify admission to practice before the U.S. Tax Court.

Email [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov) with your name and your USTC Bar number (if you have one).

### Need help?

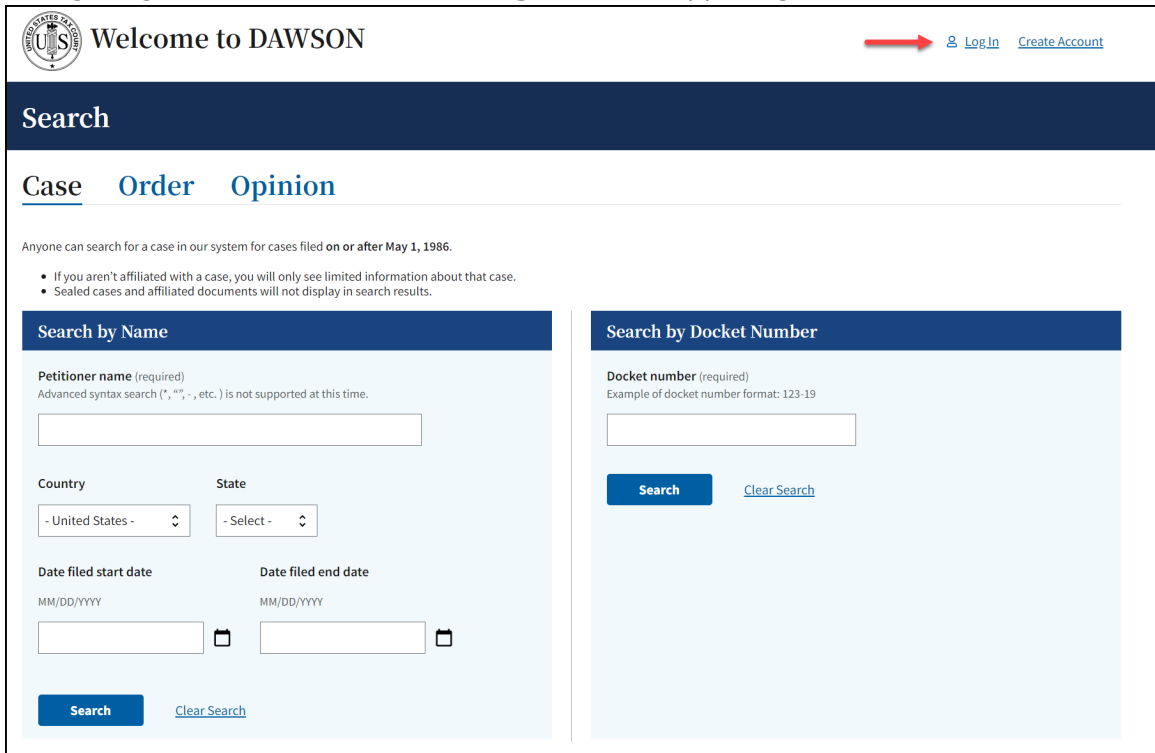
Contact DAWSON support: [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov)

4. Enter **email address, name, and password**.
  - a. Your email address will become your username.
  - b. Your email address/username and password will be your DAWSON credentials moving forward.
  - c. The password rules are:
    - i. Password must contain a lowercase letter.
    - ii. Password must contain an uppercase letter.
    - iii. Password must contain a special character.
    - iv. Password must contain a number.
    - v. Password must contain at least 8 characters.
5. Click **Continue**. You will receive an email with a link to verify your email address. Follow the instructions in the email to verify your email address.



## LOG IN TO DAWSON

1. To log in, go to DAWSON and click **Log In** in the upper right corner.



The screenshot shows the 'Welcome to DAWSON' page. At the top right, there is a red arrow pointing to the 'Log In' link. Below the header is a 'Search' section with tabs for 'Case', 'Order', and 'Opinion'. A message states: 'Anyone can search for a case in our system for cases filed on or after May 1, 1986.' Below this are two search panels. The 'Search by Name' panel includes a 'Petitioner name (required)' field, a note about advanced syntax, and dropdown menus for 'Country' (set to '- United States -') and 'State' (set to '- Select -'). It also has date fields for 'Date filed start date' and 'Date filed end date' with calendar icons. The 'Search by Docket Number' panel includes a 'Docket number (required)' field and an example format '123-19'. Both panels have 'Search' and 'Clear Search' buttons.

2. You will then be routed to the login screen where you will enter your **email address/username** and **password**. Remember that your username and password are both case sensitive.





The screenshot shows the login screen for the United States Tax Court. It features the court's seal at the top. Below the seal, it says 'Sign in with your email and password'. There are two input fields: 'Email' with the placeholder 'name@host.com' and 'Password' with the placeholder 'Password'. A link 'Forgot your password?' is located below the password field. At the bottom, there is a blue 'Sign in' button and a link 'Need an account? Sign up'.




## DASHBOARD

Your dashboard is your main landing page once signed into DAWSON.

1. Before you file a Petition with the Court, your dashboard will provide information and links to help you with the Petition filing process:

My Cases


Welcome, Test petitioner16

**Have you already filed a petition by mail? Are you interested in electronic access to your existing case?**

Do **NOT** start a new case. For more information about gaining electronic service for your existing case, email [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov). Include the docket number (e.g. 12345-67) of your case in your email.


### What to Expect When Filing a Case Online

To start a case with the Tax Court, you'll need to file a Petition and provide information about yourself and your dispute with the Internal Revenue Service (IRS) — you'll be asked to upload some forms you can prepare in advance.


 Here are the forms you can fill out before you get started:

- 1. Statement of Taxpayer Identification Number (STIN)**


This is used to help the IRS identify who you are. Everyone will need to upload this to create a case.


 [Download Statement of Taxpayer Identification Number \(T.C. Form 4\)](#)
- 2. Petition form**


This is where you can explain why you disagree with the IRS. You can use the provided form or create your own Petition that complies with the requirements of the Tax Court Rules of Practice and Procedure.


 [Download Petition form \(T.C. Form 2\)](#)
- 3. Corporate Disclosure Statement (CDS)**

If you're filing on behalf of a business (this includes a corporation, partnership, and LLC), you'll need to complete this to provide the court additional information about corporate interests in the business.

 [Download Corporate Disclosure Statement \(T.C. Form 6\)](#)

 After you submit your case, you'll be asked to pay a \$60 filing fee.

 You'll be able to log in to this portal at any time to view the status and take action on the case.




### Search for a Case

**Docket number**

Search

### Taxpayer Tools

 [How to Create a Case](#)

[Find a Court Location](#)

[View Forms](#)

### Filing Fee Options

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

**Pay by debit/credit card**  
Copy your docket number(s) and pay online.

Pay now

Other options +

### Free Taxpayer Help

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)

### Other Filing Options

**To file by mail:**  
Send required forms and filing fee to:  
United States Tax Court  
400 Second Street, NW  
Washington, DC 20217

**To file in person:**  
Please bring your forms and filing fee to:  
United States Tax Court  
400 Second Street, NW  
Washington, DC 20217



## 2. Helpful Links

1. How to Create a Case - [https://www.ustaxcourt.gov/efile\\_a\\_petition.html](https://www.ustaxcourt.gov/efile_a_petition.html)
  2. Find a Court Location - [https://ustaxcourt.gov/dpt\\_cities.html](https://ustaxcourt.gov/dpt_cities.html)
  3. U.S. Tax Court Forms - [https://ustaxcourt.gov/case\\_related\\_forms.html](https://ustaxcourt.gov/case_related_forms.html)
  4. Free Taxpayer Assistance - <https://ustaxcourt.gov/clinics.html>
3. Once you have [filed a Petition](#), you can view all of your cases (open and closed) on your dashboard:

**My Cases**

Welcome, Test petitioner6

**Open Cases (1)** **Closed Cases (0)** [Create a Case](#)

\*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Docket No.	Case Title	Filed Date	Filing Fee*
<a href="#">19120-23</a>	Test Petitioner	12/12/23	Not paid

**Search for a Case**

Docket number

Enter docket number (e.g., 123-19)

[Search](#)

**Taxpayer Tools**

- [How to Create a Case](#)
- [Find a Court Location](#)
- [View Forms](#)

**Free Taxpayer Help**

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)

**Filing Fee Options**

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

**Pay by debit/credit card**

Copy your docket number(s) and pay online.

[Pay now](#)

Other options +

## TIPS & TRICKS

- To return to your dashboard from anywhere within DAWSON, click **My Cases**.
- Open cases and closed cases are displayed on separate tabs. The number of cases for each is displayed in parentheses.
- Not that the Filing Fee status may take 2-3 business days from payment received date or approval of waiver to update on the dashboard.
- The default display is 20 cases. To view more cases, click the **Load More** button.
- It is typical for a self-represented (pro se) petitioner to have just one case.
- See [here](#) for more information about this display for consolidated cases.



## LOG OUT OF DAWSON

When you are done with your session in DAWSON, you should log out.

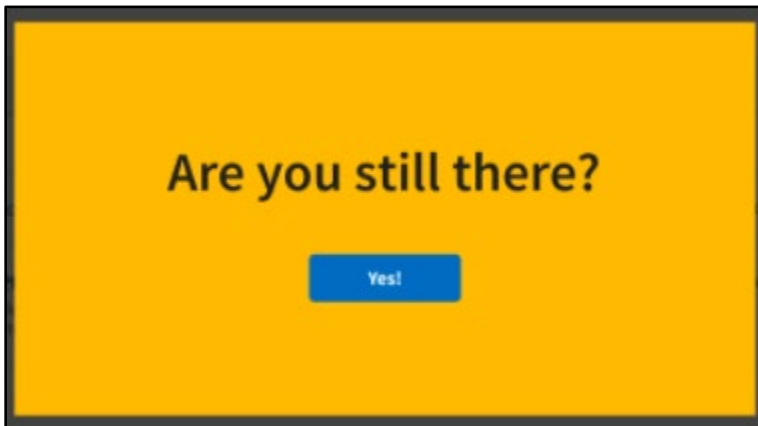
1. To log out of DAWSON, click the **Person Icon** and then **Log Out** in the upper right corner.



## AUTOMATIC LOG OUT

For security purposes, you will be logged out of DAWSON after an extended period of inactivity.

1. After 60 minutes of inactivity, a message box will display and ask if you are still there:



2. If you do not respond within 5 minutes, you will be automatically logged out of DAWSON.

## RESET YOUR PASSWORD

If you forgot your password or otherwise need to reset it, on the log-in screen:

1. Click **Forgot your password?**
2. Enter **email address**.
3. Click **Reset my password**.
4. Retrieve **reset code** from your email. (Check your spam filter if you don't see it.)
5. Enter **reset code** in the prompt.
6. Create your new password.



## BEFORE YOU ELECTRONICALLY FILE A PETITION

There are two documents that must be completed and submitted when you create a case with the US Tax Court. These can be prepared in advance, before you start the process of creating a new case in DAWSON.

1. If you have not yet set up a DAWSON account, [Create a New Account](#) before beginning this process.
2. The File a Case process must be completed in one sitting; you will not be able to save your work and come back to it.
3. Prepare the [Petition](#) (Form 2)
  - a. Signing the Petition
    - i. The combination of DAWSON username (email address) and password serves as the "signature" of the individual filing the document.
      1. If the document requires a signature in addition to that of the eFiler, such as in a case where both spouses are petitioners, the document should be signed by the additional party before being uploaded.
      2. If in doubt, all the petitioners can sign the Petition.
    - ii. Acceptable digital signatures in DAWSON
      1. Parties may submit a high-resolution or PDF document bearing either imaged or digitized signatures in satisfaction of the requirements of Rule 23(a)(3), Tax Court Rules of Practice and Procedure.
      2. PDFs of documents bearing an actual signature are acceptable. (Print and sign before turning into a PDF.)
      3. Documents signed using an authentication program (e.g., Adobe or DocuSign) are acceptable. (Digitally sign with a program.) Be sure to remove encryption or password protection prior to uploading into DAWSON.
      4. Stylized signatures (e.g., signing with "/s" or using cursive font) are only acceptable when paired with the DAWSON username (email address) and password or with authorization. See Rule 23(a)(3).
      5. Stylized signatures on paper submitted forms are not acceptable.
  - b. Save the completed Petition as a PDF file.
    - i. The maximum file size for each document uploaded into DAWSON is 250MB.
    - ii. Be sure that the PDF is not encrypted, or password protected.
    - iii. Note: PDF Portfolio files are not supported at this time.
  - c. Include a copy of the Notice you received from the Internal Revenue Service (IRS) with the Petition.
  - d. Do **NOT** put your Social Security number or taxpayer ID number on the Petition. If the number is on the Notice you received from the IRS, **redact it** (block it out so no one can read it).



- e. Redact your Social Security number or taxpayer ID number on a **COPY** of the IRS Notice or in a manner that does not permanently alter the original IRS Notice.
- f. Do **NOT** attach any other documents (such as tax returns, copies of receipts, or other types of evidence) to your Petition.
- 4. Prepare the [Statement of Taxpayer Identification Number](#) (Form 4).
  - a. Signing the Statement of Taxpayer Identification Number (STIN) Form.
    - i. The combination of DAWSON username (email address) and password serves as the signature of the individual filing the document.
      - 1. If the document requires a signature in addition to that of the eFiler, such as in a case where both spouses are petitioners, the document should be signed by the additional party before being uploaded.
    - ii. Acceptable digital signatures in DAWSON
      - 1. Parties may submit a high-resolution or PDF document bearing either imaged or digitized signatures in satisfaction of the requirements of Rule 23(a)(3), Tax Court Rules of Practice and Procedure.
      - 2. PDFs of documents bearing an actual signature are acceptable. (Print and sign before turning into a PDF.)
      - 3. Documents signed using an authentication program (e.g., Adobe or DocuSign) are acceptable. (Digitally sign with a program.) Be sure to remove encryption or password protection prior to uploading into DAWSON.
      - 4. Stylized signatures (e.g., signing with “/s” or using cursive font) are only acceptable when paired with the DAWSON username (email address) and password or with authorization. See Rule 23(a)(3).
      - 5. Stylized signatures on paper submitted forms are not acceptable.
  - b. Save the completed Statement of Taxpayer Identification Number (STIN) as a stand-alone PDF file. Do not combine this PDF with other forms because the other forms are part of the public record.
    - i. The maximum file size for each document uploaded into DAWSON is 250MB.
    - ii. Be sure that the PDF is not encrypted, or password protected.
    - iii. Note: PDF Portfolio files are not supported at this time.
  - c. This is the **ONLY** document that should have your Social Security number or taxpayer ID number on it when you submit it to the Court.
- 5. Edge Users: To ensure that your electronic petition and Statement of Taxpayer Identification Number forms save and upload correctly, please use Adobe software or ensure that you have an Adobe extension installed on your internet browser. Don’t have Adobe? Download it for free [here](#).
- 6. Other [case related forms](#) can be found on the Tax Court website.
- 7. **Do NOT file a Petition both electronically and by mail.**



**8. IMPORTANT**

- a. **In most cases, the Court must receive your electronically filed Petition no later than 11:59 pm Eastern Time on the last date to file. Petitions received after this time may be untimely and your case may be dismissed for lack of jurisdiction.**

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## ELECTRONICALLY FILE (EFILE) A PETITION


Petitioners with an active DAWSON account can file Petitions online.

### HOW TO FILE A PETITION ONLINE (CREATE A CASE)


1. Log in to your DAWSON account.
2. Review the information provided in the **What to Expect When Filing a Case Online** section.
  - a. If you haven't already downloaded and completed the Petition or Statement of Taxpayer Identification forms, you should prepare these prior to starting a case. See section [Before You Electronically File a Petition](#) for detailed instructions.
  - b. If you are filing on behalf of a business, you will also need to download and complete the [Corporate Disclosure Statement](#) form.
3. Select the **Start a Case** button at the bottom of the page.

[This space intentionally blank]




My Cases

Welcome, Test petitioner16




Have you already filed a petition by mail? Are you interested in electronic access to your existing case?

Do **NOT** start a new case. For more information about gaining electronic service for your existing case, email [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov). Include the docket number (e.g. 12345-67) of your case in your email.

### What to Expect When Filing a Case Online

To start a case with the Tax Court, you'll need to file a Petition and provide information about yourself and your dispute with the Internal Revenue Service (IRS) — you'll be asked to upload some forms you can prepare in advance.



Here are the forms you can fill out before you get started:

- 1. Statement of Taxpayer Identification Number (STIN)**

This is used to help the IRS identify who you are. Everyone will need to upload this to create a case.


[Download Statement of Taxpayer Identification Number \(T.C. Form 4\)](#)
- 2. Petition form**

This is where you can explain why you disagree with the IRS. You can use the provided form or create your own Petition that complies with the requirements of the Tax Court Rules of Practice and Procedure.


[Download Petition form \(T.C. Form 2\)](#)
- 3. Corporate Disclosure Statement (CDS)**

If you're filing on behalf of a business (this includes a corporation, partnership, and LLC), you'll need to complete this to provide the court additional information about corporate interests in the business.



[Download Corporate Disclosure Statement \(T.C. Form 6\)](#)



After you submit your case, you'll be asked to pay a \$60 filing fee.



You'll be able to log in to this portal at any time to view the status and take action on the case.

### Search for a Case

Docket number

[Search](#)

### Taxpayer Tools


[How to Create a Case](#)  
[Find a Court Location](#)  
[View Forms](#)

### Filing Fee Options

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

**Pay by debit/credit card**  
Copy your docket number(s) and pay online.

[Pay now](#)

Other options 

### Free Taxpayer Help

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)


### Other Filing Options

**To file by mail:**  
Send required forms and filing fee to:  
United States Tax Court  
400 Second Street, NW  
Washington, DC 20217

**To file in person:**  
Please bring your forms and filing fee to:  
United States Tax Court  
400 Second Street, NW  
Washington, DC 20217

4. Follow the prompts. There will be 5 steps to complete the Create a Case process. All fields are required unless noted as optional.
5. Step 1: Upload the Statement of Taxpayer Identification Number (STIN)
  - a. Upload the **Statement of Taxpayer Identification Number (Form 4)** PDF that you saved before you began the eFiling process.
    - i. Ensure that you have followed the signature guidance on the STIN from this section of this user guide: [Before You Electronically File a Petition](#).
  - b. Click **Choose File**.






My Cases

Create a Case

1. Statement of Taxpayer Identification Number (STIN)

**i** The Statement of Taxpayer Identification is the only document that should include personal information (such as Social Security Numbers, Taxpayer Identification Numbers, or Employer Identification Numbers). It's sent to the IRS to help identify you but is never visible as part of the case record.

Upload your Statement of Taxpayer Identification Number PDF (.pdf)  
 Make sure file is not encrypted or password protected. Max file size 250MB.

 [Download Statement of Taxpayer Identification Number \(T.C. Form 4\)](#) 


if you haven't already done so

No file chosen

[Cancel](#)

- c. Select the appropriate PDF from your device.
  - d. This is the only document that should have your Social Security number or taxpayer ID number on it. It should not be attached to the Petition form.
  - e. Click the **Continue to Step 2 of 5** button.
6. Step 2: Upload the Petition and provide IRS notice information.
- a. Upload your **Petition** PDF that you saved before you began the eFiling process.
    - i. Ensure that you have followed the signature guidance on the Petition from this section of this user guide: [Before You Electronically File a Petition](#).
  - b. Click **Choose File**.




My Cases



Create a Case

2. Your Petition

**i** Don't forget to remove or block out (redact) your personal information on all your documents, including any IRS notice(s).

\*All fields required unless otherwise noted

**Upload Petition PDF (.pdf)**  
 Make sure file is not encrypted or password protected. Max file size 250MB.

 [Download Petition form \(T.C. Form 2\)](#) 

if you haven't already done so

No file chosen

**Why Are You Filing This Petition?**

Did you receive a notice from the IRS?

☐ Yes
 ☐ No

[Cancel](#)

- c. Select the appropriate PDF from your device.
  - i. The **Petition** PDF should include the Petition itself (whether on **Form 2** or not) and a copy of the IRS Notice you received (if you have one).
  - ii. Make sure Social Security numbers or taxpayer ID numbers do **NOT** appear on your Petition or the IRS Notice that you upload. You also should **NOT** include names of minor children or financial account numbers.
  - iii. Do not attach any other documents such as tax returns, copies of receipts, or other types of evidence to your Petition.
- d. Select (**Yes** or **No**) whether you received a Notice from the IRS.
  - i. If **Yes**, select the type of IRS Notice from the **Type of notice/case** dropdown list. The type of notice is usually listed on the Notice itself, either towards the top or sometimes in the corner.



Department of the Treasury  
Internal Revenue Service  
PO BOX 149338  
Austin TX 78714-9338

Certified Mail Number

s018999546711s  
SHERLOCK HOLMES  
221 BAKER STREET #B  
NEW LONDON, CT 00000

2D-Bar Code  
Notice 3219-N  
Tax Year 2000  
Notice date January 23, 2021  
Social Security number [REDACTED]  
To contact us Phone 1-866-681-4271  
Hours of operation 8:00 a.m. to 8:00 p.m.  
Your caller ID 123456  
Last day to petition April 22, 2021  
Tax Court  
Page 1 of 8

**Notice of Deficiency**  
**Increase in tax and notice of your right to challenge**

We have determined that there is a deficiency (increase) in your 2000 income tax.

Summary	
Your tax liability (deficiency)	\$5,980.00

- ii. If **No**, you did not receive a Notice from the IRS, select the type of disagreement with the IRS from the **Which topic most closely matches your complaint with the IRS?** dropdown list.
- e. Click the **Continue to Step 3 of 5** button.
7. Step 3: Enter Petitioner Information: Who Are You Filing This Petition For?
  - a. Select the type of petitioner who is filing this Petition using the **I am filing this petition on behalf of ...** options.
    - i. More questions and options for answers will follow based on the choices selected. For example, the choices and instructions will be different if you are filing for yourself, yourself and your spouse, a business, or an estate.

**Create a Case**

**3. Who Are You Filing This Petition For?**

\*All fields required unless otherwise noted

I am filing this petition on behalf of ...

☐ Myself  
☒ Myself and my spouse  
☐ A business  
☐ Other

Is your spouse deceased?

☐ Yes  
☒ No

**Tell Us About Yourself**

Name

- b. Enter the petitioner contact information in the **Tell Us About Yourself** section, as applicable.
  - i. If you are filing for yourself, enter your contact information.
  - ii. If you are filing for yourself and your spouse, you must have your spouse's consent. Both you and your spouse should sign the Petition. If you do not have your spouse's consent, select "Myself" as the person who is filing. For more information about signatures and what



constitutes an acceptable digital signature, refer to this section of this user guide: [Before You Electronically File a Petition](#).

iii. For businesses, upload the [Corporate Disclosure Statement](#) PDF.

1. Click **Choose File**

2. Select the appropriate PDF from your device.

c. Click the **Continue to Step 4 of 5** button.

8. Step 4: Enter Case Procedure and Trial Information: WHAT CASE PROCEDURE SHOULD YOU USE FOR TRIAL?

a. Select the requested **Case Procedure** for this case.

i. For more information about case procedures, click on the link.

The screenshot shows the 'Create a Case' form for the US Tax Court. At the top is the US Tax Court logo and the text 'My Cases'. Below this is a dark blue header with the text 'Create a Case'. The main section is titled '4. What Case Procedure Should You Choose for Trial?'. Below the title is a paragraph: 'If your case qualifies, you may choose to have it handled as a small tax case. The Court handles small tax cases differently.' Below this is a dropdown menu with the text '? Which case procedure should I choose?'. A red arrow points to this dropdown menu. Below the dropdown menu is a note: '\*All fields required unless otherwise noted'. Below this is a light blue box with the text 'Select case procedure'. Inside this box are two radio buttons: 'Regular case' and 'Small case'. Below the box are three buttons: 'Continue to Step 5 of 5', 'Back', and 'Cancel'.

ii. This information can also be found on the US Tax Court Website here:

[How do I decide whether to elect regular or small tax case procedures?](#)

b. Select the **Preferred Trial Location** from the provided trial cities.

i. The system will limit your options by the type of Case Procedure (i.e., Regular Case or Small Case) chosen.

ii. A Request for Place of Trial (Form 5) is not required for eFiled Petitions, where that selection is made electronically.

c. Click the **Continue to Step 5 of 5** button.

9. Step 5: Review Your Petition and Submit.

a. Review for completeness and accuracy.

i. Review the **About this Case** section for general Petition information.

ii. Review the **Petitioner Contact Information** section to confirm petitioner information.

iii. Verify that the **Service Information** section displays your correct email address. This is the email address the Court will use to notify you of updates to your case, including notification of deadlines that require you to take action.



- b. Click the **PDF links** to preview the documents you uploaded. If you need to change something (or realize you forgot to redact your Social Security number), use the back buttons.
10. Click the **Submit to U.S. Tax Court** button.
- a. You will **NOT** be able to go back and make changes to this submission once you submit the Petition and related documents.

**U.S. Tax Court** My Cases 👤

## Create a Case

### 5. Review Your Case

**i** Please make sure your information is correct. Don't forget to check your PDF(s) to ensure all personal information has been removed or redacted from all documents EXCEPT the Statement of Taxpayer Identification Number (STIN). You will not be able to make changes to your case once you submit it without filing a motion.

#### About Your Case

Type of notice/case	Case procedure
Deficiency	Regular
Petition	Requested trial location
<a href="#">Petition_Simplified_Form_2.pdf</a>	Denver, Colorado

#### Petitioner Information

Party type	Your contact information
Petitioner	Test Petitioner
Statement of Taxpayer Identification	12 Main St. Some City, CO 55555 222-222-2222
<a href="#">Form 4 Statement of Taxpayer Identification Number.pdf</a>	

#### Service Information

Service email

#### A Few Reminders Before You Submit

1. Double check your IRS Notice to ensure your Petition is timely. **In most cases, the Court must receive your Petition no later than 11:59 pm Eastern Time on the last date to file.**
2. Be sure you have removed or redacted all personal information from your documents, with the exception of the STIN.
3. Do not include any additional documents with your Petition, except for the IRS notice. **Documents that might be evidence can be submitted at a later time.**
4. Confirm that all information being submitted appears as you want it to appear. After clicking Submit to U.S. Tax Court, you will only be able to edit your case by filing a motion.

**Submit to U.S. Tax Court** [Back](#) [Cancel](#)

- b. Once submitted, the next screen will provide your assigned Docket Number and some information about what to expect next:





## My Cases

### Docket Number: 19120-23

Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Your case has been assigned Docket Number 19120-23.

Once your Petition is processed by the Court, you'll be able to see and print a confirmation page under the Case Information tab in your case. You'll also be able to check the status of your case, submit new documents, and view activity in the case on the docket record.

#### Next steps

- You'll need to pay a filing fee or submit a waiver. You can view all the options for this on your "My Cases" page.
- As new information about the case becomes available you will be notified at the email address you provided.

[View Dashboard](#)

## TIPS & TRICKS

- Be sure to have all required documents prepared and saved as PDFs before you begin to file online. You will need the written Petition, Statement of Taxpayer Identification Number, and, for businesses, the Corporate Disclosure Statement.
- A copy of the IRS Notice, if any, should be included with your Petition file PDF.
- You will not need a Request for Place of Trial form if you are eFiling your Petition.
- If you have eFiled your Petition, you do **NOT** need to also mail a copy of your Petition to the Court.
- Other than the IRS Notice, do not submit additional documents with your Petition.
- You will be able to file additional documents (such as an Application for Waiver of Filing Fee, etc.) **AFTER** the Petition has been processed by the Court.

## OTHER PETITION FILING OPTIONS

If you do not wish to file the petition electronically via DAWSON, you may file by mail or in person.

1. To file by mail
  - a. Send required forms and the \$60 filing fee to:

United States Tax Court

400 Second Street, NW

Washington, DC 20217



2. To file in person
  - a. Bring required forms and the \$60 filing fee to:

United States Tax Court

400 Second Street, NW

Washington, DC 20217

[This space intentionally blank]



## PAY FILING FEE

The Court's filing fee is \$60 and may be paid online, by mail, or in person. A request to waive the filing fee may be made by filing an Application for Waiver of Filing Fee, available under [Case Related Forms](#). Your petition must be processed by the Court before the Application for Waiver of Filing fee can be filed electronically.

## PAY FILING FEE ONLINE

1. Log in to your DAWSON account.
2. Click **Pay Now** under Filing Fee Options on the right-hand side of your dashboard.

The screenshot shows a user's dashboard for 'My Cases'. The user is logged in as 'Test petitioner6'. The dashboard has a dark blue header with the user's name and a profile icon. Below the header, there are tabs for 'Open Cases (1)' and 'Closed Cases (0)', with a 'Create a Case' button. The 'Open Cases' tab is active, showing a table with one case: Docket No. 19120-23, Case Title Test Petitioner, Filed Date 12/12/23, and Filing Fee\* Not paid. To the right of the table, there is a 'Search for a Case' section with a 'Docket number' input field and a 'Search' button. Below that is a 'Taxpayer Tools' section with links for 'How to Create a Case', 'Find a Court Location', and 'View Forms'. Further down is a 'Free Taxpayer Help' section with a link for 'View Information on Clinics & Pro Bono Programs'. At the bottom right is the 'Filing Fee Options' section, which contains the text: 'To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.' Below this text are two options: 'Pay by debit/credit card' with a 'Pay now' button, and 'Other options' with a plus sign. A red arrow points to the 'Pay now' button.

My Cases

Welcome, Test petitioner6

Open Cases (1) Closed Cases (0) Create a Case

\*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Docket No.	Case Title	Filed Date	Filing Fee*
<a href="#">19120-23</a>	Test Petitioner	12/12/23	Not paid

Search for a Case

Docket number

Enter docket number (e.g., 123-19)

Search

Taxpayer Tools

[How to Create a Case](#)

[Find a Court Location](#)

[View Forms](#)

Free Taxpayer Help

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)

Filing Fee Options

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

Pay by debit/credit card

Copy your docket number(s) and pay online.

Pay now

Other options +



3. [Pay.gov](https://www.pay.gov) will open in a separate window.

The screenshot shows the Pay.gov website interface for the "US Tax Court Fees - Petitions" form. At the top, there is a navigation bar with the Pay.gov logo, links for "Show Alert", "Sign In", and "Create an Account", and a search bar. Below the navigation bar, the page title "US Tax Court Fees - Petitions" is displayed. A progress bar with five steps is shown: 1. Before You Begin (highlighted), 2. Complete Agency Form, 3. Enter Payment Info, 4. Review & Submit, and 5. Confirmation. Below the progress bar, the section "About this form" states: "Use this form to pay United States Tax Court petition fees". The "Accepted Payment Methods:" section lists: Bank account (ACH), Amazon account, PayPal account, and Debit or credit card. At the bottom, there are three buttons: "Preview Form" (with a "Cancel" link next to it), "Continue to the Form" (highlighted in blue), and a "Search" button in the top right.

4. Click **Continue to the Form**.
5. Fill out personal details, including your Docket Number(s). You received your Docket Number after submitting your Petition online. It is also listed by your case on your dashboard. Docket Number(s) should be entered in xxxxx-xx format (e.g., 12345-20).

The screenshot shows the "U.S. Tax Court Fees - Petitions" form. At the top, it says "\* Required Field" and "U.S. Tax Court Fees - Petitions". Below this, it states: "This form may be used for the ordering and paying of services rendered by the United States Tax Court. When paying the filing fee, use the Docket Number(s) communicated to you on the 'Order to Pay' filing fee." The form contains the following fields: \* First Name: [text box], Middle Initial: [text box], \* Last Name: [text box], \* Street Address: [text box], Street Address 2: [text box], \* City: [text box], \* State/Province: [dropdown menu], \* Zip/Postal Code: [text box], \* Country: [dropdown menu, currently showing "United States"], \* Phone Number: [text box] Ext: [text box], Email Address: [text box]. Below these fields, it says "Type in the quantity of petitions and the docket numbers." and contains: \* Petitions: [text box] \$60.00 Each, \* Docket Number(s): [three text boxes], and Total Dollar Amount: [text box] \$0.00. At the bottom, there are two buttons: "PDF Preview" and "Submit Data".



6. Click **Submit Data**.
7. Select **payment method**.
8. Click **Next**.
9. Enter payment information.
10. Click **Review and Submit Payment**.
11. **Print** Confirmation Page.

## TIPS & TRICKS

- Accepted payment methods include bank account/electronic check, Amazon account, PayPal account, debit card, or credit card.
- Be sure to have the Docket Number(s) handy for reference during the payment process.
- Note: It may take a few days for payment confirmation to be reflected in DAWSON.

## OTHER PAYMENT OPTIONS

You may mail your payment to the US Tax Court, or you may submit an Application for Waiver of Filing Fee.

### 1. Mail-in Payment

- i. Include your name and Docket Number(s) on the check
- ii. Make checks/money orders payable to:

Clerk, United States Tax Court

400 Second Street, NW

Washington, DC 20217

### 2. Waiver

- i. Can't afford to pay the filing fee?
- ii. Submit an [Application for Waiver of Filing Fee](#).
- iii. This waiver can be submitted electronically in DAWSON, or you can mail it to the address listed above.
  1. If you are filing the waiver electronically, you will need to wait until after the petition is processed by the Court to file it.

My Cases

**Docket Number: 19159-23**  
James Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

**Docket Record** | Case Information

⚠ You will be able to file documents after the Petition is processed.

**Docket Record**

Sort by: Oldest | Filter by: All documents

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	12/13/23	P	<a href="#">Petition</a>	2	Petr. James Doe		Not served	
2	12/13/23	RQT	Request for Place of Trial at Denver, Colorado	0				



## CASE DETAIL PAGE

1. When you click on the Docket Number of your case on your dashboard, you will be routed to the Case Detail Page. You can view various details about a case on this page.

The screenshot shows the 'My Cases' dashboard for a user named 'Test petitioner6'. The page is divided into two main sections: 'Open Cases (1)' and 'Closed Cases (0)'. Under 'Open Cases', there is a table with one case listed. A red arrow points to the docket number '19120-23' in the table. To the right of the table, there is a 'Search for a Case' section with a text input field for the docket number and a 'Search' button. Below the search section, there are three more sections: 'Taxpayer Tools' with links for 'How to Create a Case', 'Find a Court Location', and 'View Forms'; 'Free Taxpayer Help' with a link for 'View Information on Clinics & Pro Bono Programs'; and 'Filing Fee Options' with a 'Pay now' button and a link for 'Other options'.

**Welcome, Test petitioner6**

**Open Cases (1)** **Closed Cases (0)** [Create a Case](#)

\*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Docket No.	Case Title	Filed Date	Filing Fee*
<a href="#">19120-23</a>	Test Petitioner	12/12/23	Not paid

**Search for a Case**

**Docket number**

Enter docket number (e.g., 123-19)

[Search](#)

**Taxpayer Tools**

[How to Create a Case](#)

[Find a Court Location](#)

[View Forms](#)

**Free Taxpayer Help**

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.

[View Information on Clinics & Pro Bono Programs](#)

**Filing Fee Options**

To pay the filing fee, you must have an existing case. Your assigned docket number (e.g. 12345-67) is required to be input when paying the fee.

**Pay by debit/credit card**

Copy your docket number(s) and pay online.

[Pay now](#)


Other options [+](#)

## CASE HEADER

In the case header (dark blue banner), you can find:


1. Docket Number
2. Name of Case (Case Caption)
3. File a Document (after the petition has been processed by the Court).




My Cases
👤

**Docket Number: 5205-23**  
 Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record
Case Information

 You will be able to file documents after the Petition is processed.


### Docket Record

Sort by oldest
Filter by All documents

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	04/13/23	P	<a href="#">Petition</a>	2	Petr. Test Petitioner		Not served	
2	04/13/23	RQT	Request for Place of Trial at Denver, Colorado	0				


## DOCKET RECORD TAB

1. On the Docket Record tab, you will find a list of all documents filed in the case.
2. The Docket Record is the Court's official record of a case.
3. The Docket Record is sortable by date or index number. The default display is by date, oldest to newest.
4. The Docket Record can be Filtered by certain document types available in the dropdown menu.
5. A printer-friendly Docket Record is available by clicking **Printable Docket Record** in the upper right corner on the Docket Record tab. (This is available after the Petition has been served).


My Cases
👤

**Docket Number: 5205-23**  
 Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record
Case Information

 You will be able to file documents after the Petition is processed.

### Docket Record

Sort by oldest
Filter by All documents

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	04/13/23	P	<a href="#">Petition</a>	2	Petr. Test Petitioner		Not served	
2	04/13/23	RQT	Request for Place of Trial at Denver, Colorado	0				



## CASE INFORMATION TAB

### 1. Overview Tab

- a. The Overview tab contains information about the case:

The screenshot shows the 'My Cases' interface for Docket Number 19120-23. The case is titled 'Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent'. The 'Case Information' tab is selected. A yellow banner states: 'You will be able to file documents after the Petition is processed.' Below this, the 'Overview' and 'Parties' tabs are visible. The 'Overview' tab is active, displaying 'Case Details' and 'Trial Information'. The 'Case Details' section includes: Notice/case type (Deficiency), Case procedure (Regular Tax Case), IRS notice date (No notice provided), Filing fee\* (Not paid), and Requested place of trial (Denver, Colorado). A footnote states: '\*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update'. The 'Trial Information' section states: 'This case is not scheduled for trial'.

Case Details	
Notice/case type Deficiency	Case procedure Regular Tax Case
IRS notice date No notice provided	Filing fee* Not paid
Requested place of trial Denver, Colorado	

\*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Trial Information
This case is not scheduled for trial

- i. Type of case
- ii. Regular Case or Small Case procedure election
- iii. IRS notice date
- iv. Filing fee information
- v. Requested place of trial
- vi. Trial information
- vii. Consolidated Case Information
  1. If your case is part of a consolidated group, you will see a Consolidated Cases card on the Overview tab. This card displays and links to all cases in the consolidated group.

### 2. Parties Tab

- a. Petitioner(s) & Counsel Sub-Menu
  - i. The Petitioner(s) & Counsel Sub-Menu lists the contact information (name, address, phone number, and email) and service method for all petitioner(s). It also includes the information for petitioner(s)' counsel for petitioner(s), if any.
- b. Intervenor/Participant(s) Sub-Menu
  - i. The Intervenor/Participant(s) Sub-Menu lists the contact information (name, address, phone number, and email) and service method for any intervenor(s) or other participant(s), if any.
- c. Respondent Counsel Sub-Menu
  - i. The Respondent Counsel Sub-Menu lists the contact information (name, address, phone number, and email) and service method for all IRS attorneys on the case.

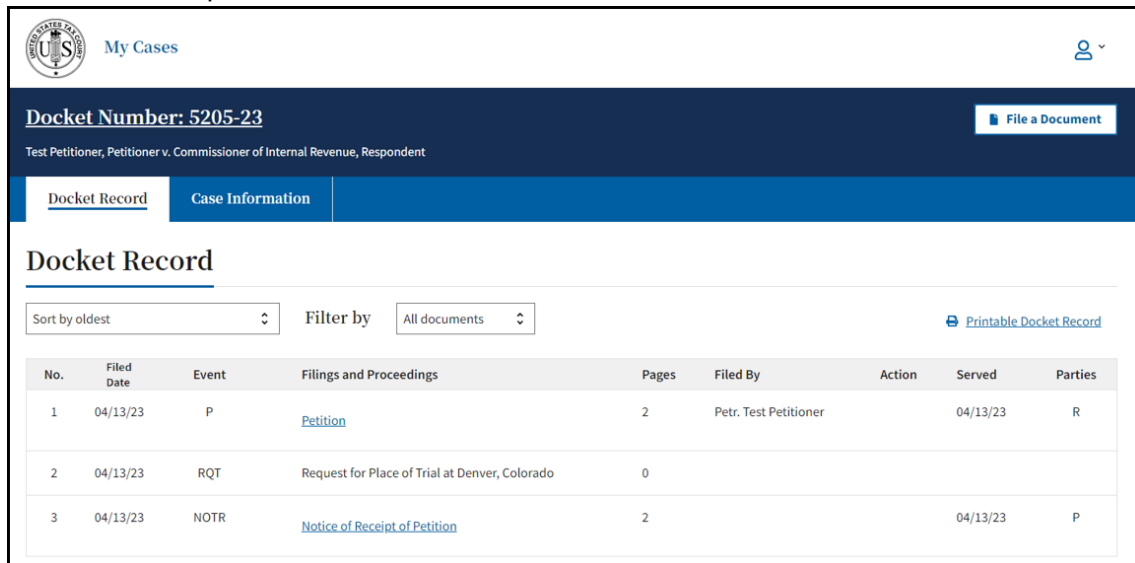


## NOTICE OF RECEIPT OF PETITION

1. When the Court processes your petition and serves it on Respondent (the IRS), you will receive an eService email from [noreply@dawson.ustaxcourt.gov](mailto:noreply@dawson.ustaxcourt.gov).
2. Click on the link in the email to navigate to DAWSON. Log in to view the document.



3. After clicking on the Docket Number of your case from your dashboard, note that the Notice of Receipt of Petition is now available on the Docket Record.



4. Click on the URL of the Notice of Receipt of Petition.
  - a. If there is a low-income taxpayer clinic available for the requested place of trial, a notice containing information about the clinic will be appended to the end of the Notice of Receipt of Petition document.
5. The **File a Document** button is also available in the upper right corner of the screen now.



## UPDATE CONTACT INFORMATION

You are required to update the Court whenever your contact information changes. You can do so through DAWSON.

### MAILING ADDRESS AND PHONE NUMBER

1. If necessary, update your mailing address and phone number by clicking the **Parties Tab**.
2. Select the **Petitioner(s) & Counsel Sub-tab** under the Case Information tab.
3. Click on the **Edit link** to update the mailing address and phone number within **each** of your cases.
  - a. Updating your contact information will automatically generate a Notice of Change of Address, Notice of Change of Phone Number, or Notice of Change of Address and Phone Number that will be filed and served (i.e., sent to the other party/parties) in that case.
4. If you have more than one case, you will need to change the mailing address and phone number in each of your cases separately.

The screenshot shows the DAWSON Case Information page for Docket Number 30727-21. The page is titled "My Cases" and includes a "File a Document" button. The "Case Information" tab is selected, and the "Parties" sub-tab is highlighted with a blue box. The "Parties" sub-tab is further divided into "Parties & Counsel", "Petitioner(s) & Counsel", and "Respondent Counsel". The "Petitioner(s) & Counsel" sub-tab is selected, and the "Petitioner" sub-tab is highlighted with a blue box. The "Edit" link for the Petitioner is highlighted with a red box and a red arrow. The Petitioner's contact information is displayed below the "Edit" link.

United States District Court  
My Cases

Docket Number: 30727-21  
John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

File a Document

Docket Record Case Information

Overview Parties

Parties & Counsel  
Petitioner(s) & Counsel  
Respondent Counsel

Petitioner(s)

John Doe

Petitioner Edit

123 Main St.  
Los Angeles, CA 90001  
555-555-5555  
petitioner1@example.com

Service preference  
Electronic

Counsel  
None

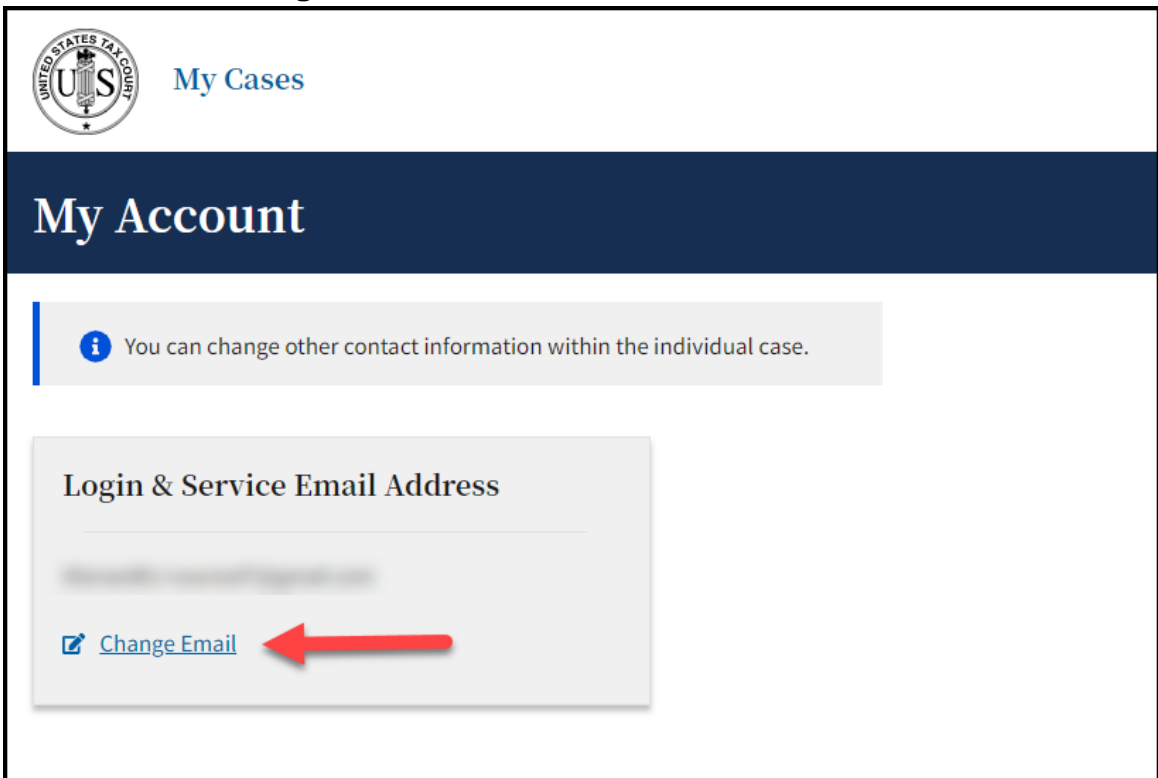


## LOGIN AND SERVICE EMAIL ADDRESS

1. You should update your login and service email address any time it changes.
2. Changing your email address impacts your whole account, not just the email address for a particular case.
3. Updating your email address will automatically generate a Notice of Change of Email Address that will be filed and served (i.e., sent to the other party/parties) in all of your open cases and any cases closed within the last 6 months.
4. Click on the dropdown arrow in the upper right-hand side of the screen and select **My Account**.

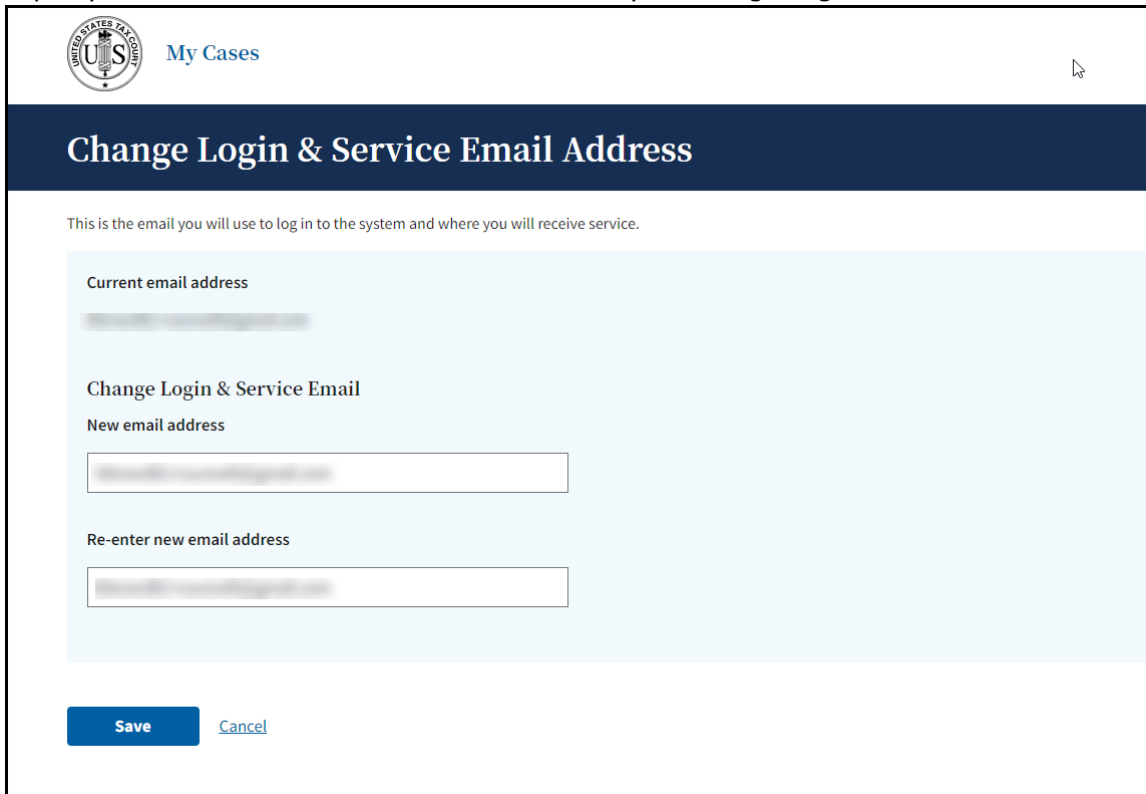


5. Click the link to **Change Email**.



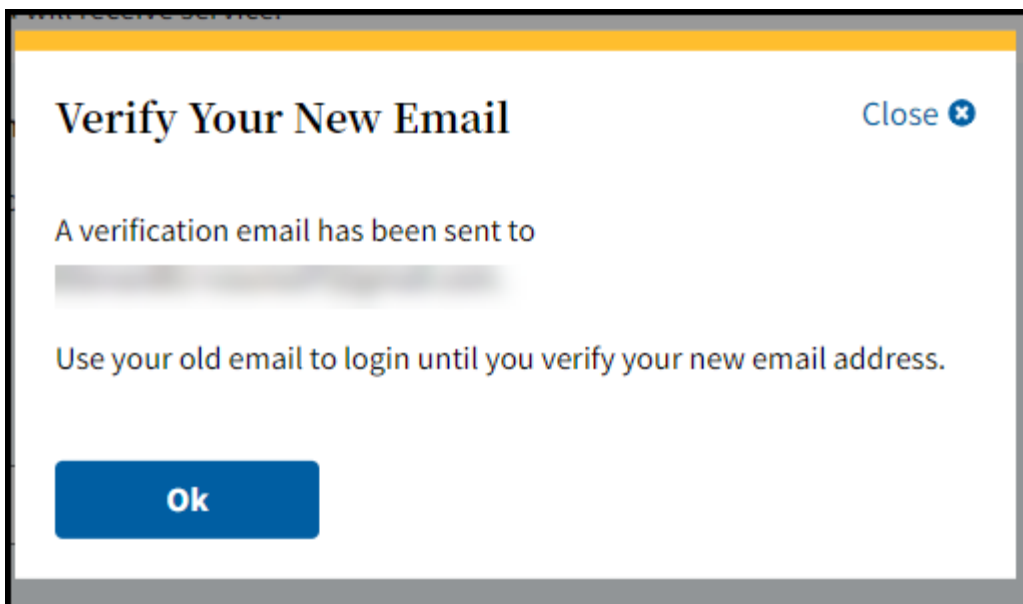


6. Input your new email address and confirm it by entering it again. Click **Save**.



The screenshot shows the 'My Cases' portal header with the United States Tax Court logo. The main heading is 'Change Login & Service Email Address'. Below this, a message states: 'This is the email you will use to log in to the system and where you will receive service.' The form contains three input fields: 'Current email address' (pre-filled with a blurred email), 'New email address' (empty), and 'Re-enter new email address' (empty). At the bottom are 'Save' and 'Cancel' buttons.

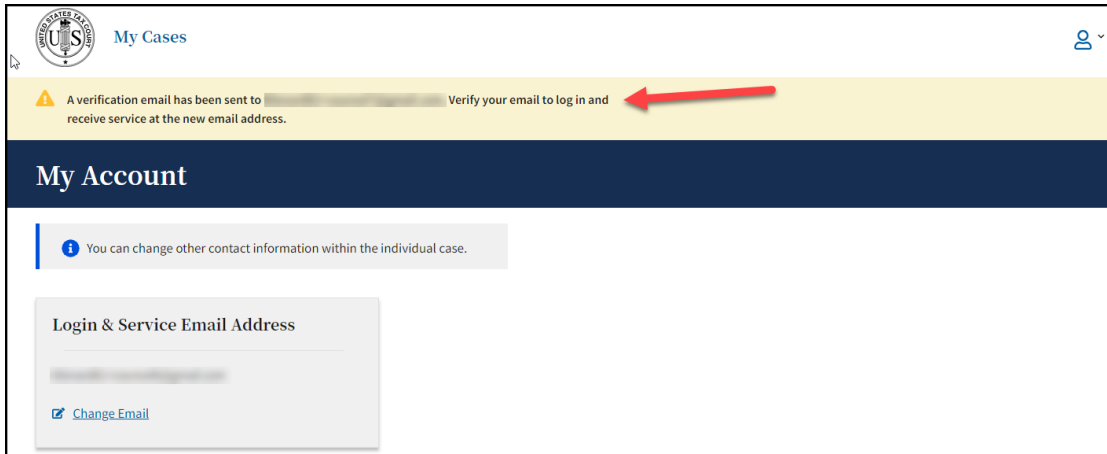
7. A pop-up window will appear and it will indicate that the verification email was sent to the new email address. Click **OK**.



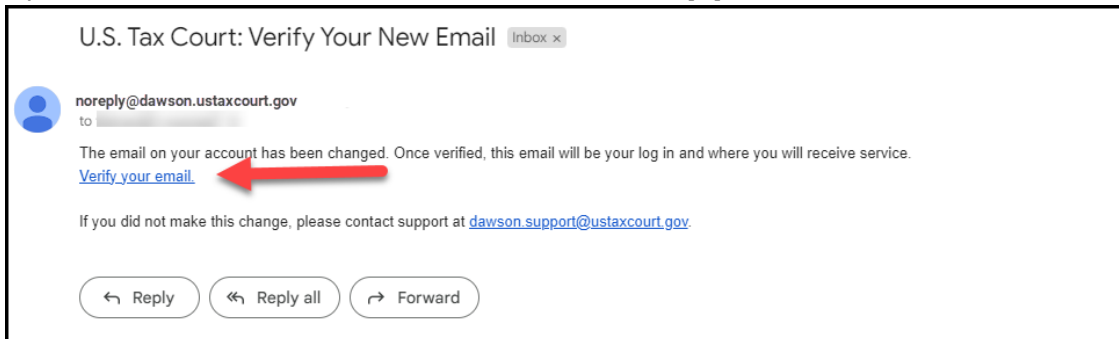
The screenshot shows a pop-up window titled 'Verify Your New Email' with a 'Close' button in the top right. The message inside reads: 'A verification email has been sent to' followed by a blurred email address. Below this, it says: 'Use your old email to login until you verify your new email address.' At the bottom is a large blue 'Ok' button.

8. You should see a yellow banner indicating that the email was sent to the new email address here on the My Account page as well.





9. **DO NOT LOG OUT OF DAWSON! STAY LOGGED IN! DO NOT CLOSE YOUR BROWSER WINDOW!**
10. In a new browser tab, while staying logged in to DAWSON on a separate browser tab, navigate to the New email address inbox. You will have an email from [noreply@dawson.ustaxcourt.gov](mailto:noreply@dawson.ustaxcourt.gov). If you don't see it in your inbox, check your junk/spam/promotions folders.
11. Open the email and then click on the link for **Verify your email**.



12. After you click **Verify your email** you will be navigated to this page, where you can click **Log In** with your new email address.



13. Log into DAWSON with your new email address. Your password will remain the same as it was previously.



## ELECTRONICALLY FILE (EFILE) OTHER DOCUMENTS

You may eFile documents other than a Petition in DAWSON.

### WHAT DOCUMENTS CAN BE EFILED?

Please refer to the Tax Court's website for a [comprehensive list of documents](#) that can be eFiled. If a document that you wish to file with the Court is not included on that list, it should be filed by mailing a paper copy to the Court. Please include the case caption (e.g., ABC Corporation, Petitioner v. Commissioner of Internal Revenue, Respondent) and Docket Number on all paper filings.

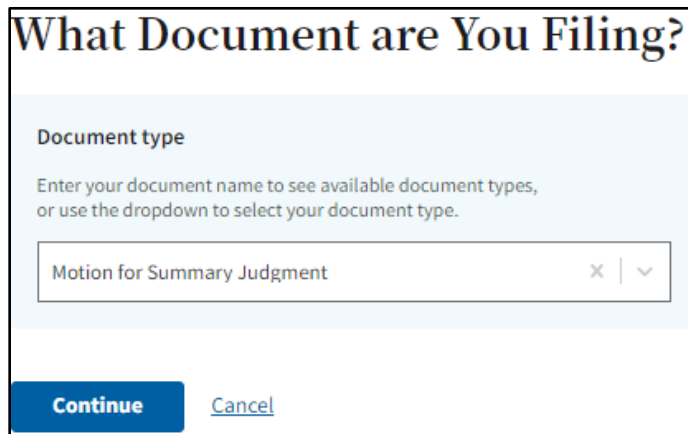
### HOW TO EFILE A DOCUMENT

1. As the petitioner in a case, you may eFile a document in a case by clicking on **File a Document** in the case header:



The screenshot shows the case header for 'Docket Number: 14257-22'. Below the docket number is the case caption: 'Petitioner v. Commissioner of Internal Revenue, Respondent'. A red arrow points to the 'File a Document' button in the top right corner. Below the header is a navigation bar with 'Docket Record' and 'Case Information' tabs.

2. From the What Document are You Filing dropdown, select the document you wish to file and click **Continue**.



The screenshot shows the 'What Document are You Filing?' dropdown menu. The 'Document type' section is highlighted. Below it, a text box contains the text 'Enter your document name to see available document types, or use the dropdown to select your document type.' Below this is a dropdown menu with 'Motion for Summary Judgment' selected. At the bottom are 'Continue' and 'Cancel' buttons.


3. You can filter the dropdown options by keyword.
  - a. Keyword(s) can be an exact or partial match. For example, entering "summary" will display "Motion for Summary Judgment" and "Motion for Partial Summary Judgment."
4. Upload a PDF of your document and answer the required questions.
  - a. NOTE: The required questions may change depending on the document type you are filing.



### File Your Document(s)

\*All fields required unless otherwise noted

#### Motion for Summary Judgment

 Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or redacted.

**Upload your document**  
File must be in PDF format (.pdf). Max file size 250MB.

Choose File No file chosen

**Select extra items to include with your document**

[What can I include with my document?](#)

☐ Attachment(s)

☐ Certificate Of Service

**Are there any objections to the granting of this document?**

☐ Yes ☐ No ☐ Unknown

+ Add Supporting Document

### Tell Us About the Parties Filing The Document(s)

**Who are you filing the document(s) for?**  
Check all that apply.

☒ Test Petitioner 6, Petitioner

☐ Respondent

**Review Filing**
Back
[Cancel](#)

5. Click **Review Filing** to generate a summary for review before filing.
6. Click **Back** to return to the previous screen and make changes.
7. Click **Cancel** to cancel the transaction.

## REVIEW FILING

1. If you acknowledge that the documents that you are filing are redacted in accordance with [Rule 27](#), check the box. Once you check the box, the **Submit Your Filing** button will become active.
2. Click **Submit Your Filing** to file the document.
3. Click **Back** to return to the previous screen and make changes.
4. Click **Cancel** to cancel the transaction.



## Review Your Filing

You can't edit your filing once you submit it. Please make sure your information appears the way you want it to.

**⚠ Don't forget to check your PDF(s) to ensure all personal information has been removed or redacted.**

### Your Document(s)

Motion for Summary Judgment  
[MotionforSummaryJudgement.pdf](#)

### Parties Filing The Document(s)

Filing parties  
 Test Petitioner, Petitioner

### A Few Reminders Before You Submit

1. Double check that the PDF files you've selected are correct.
2. Be sure you've removed or redacted all personal information from your documents.
3. Indicate any related documents that you've included with your filing.
4. Confirm everything appears as you want it to—you can't edit your filing after you submit it.

**Please read and acknowledge before submitting your filing**

☐ All documents I am filing have been redacted in accordance with [Rule 27](#).

Submit Your Filing
Back
Cancel

5. After successfully filing a document, you should be routed to the Docket Record in the case where you can see the document filed on the Docket Record. You can also view and print a receipt of the transaction (from the Success Message):

**Docket Number: 14257-22**
[File a Document](#)

Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record

Case Information

✔ Document filed and is accessible from the Docket Record. ✕ Clear

[Print receipt.](#)

## Docket Record

Sort by oldest ▾

Filter by All documents ▾

[Printable Docket Record](#)

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	06/30/22	P	<a href="#">Petition</a>	2	Petr.		06/30/22	R
2	06/30/22	RQT	Request for Place of Trial at Mobile, Alabama	0				
3	06/30/22	NOTR	<a href="#">Notice of Receipt of Petition</a> Notice of Receipt of Petition	2			06/30/22	P
5	07/06/22	M034	<a href="#">Motion for Summary Judgment</a> (No Objection)	4	Petr.		07/06/22	B

## TIPS & TRICKS

- All uploaded documents must be in PDF format (.pdf). The maximum file size for each upload is 250MB.



- If your document is larger than 250MB, you should upload the information as separate documents--each must be 250MB or less.
  - If you have multiple documents that you would like to upload, and they are the same document type (e.g., Exhibits), combine them into one PDF document (not to exceed 250 MB), rather than uploading each document separately.
- You can upload/file up to 5 supporting documents (declarations, affidavits, etc.) as part of the same transaction.
- To file several separate documents, complete the File a Document flow as many times as needed.
- If the document you are filing requires a signature:
  - The combination of DAWSON username (email address) and password serves as the signature of the individual filing the document. If the document requires a signature in addition to that of the eFiler, such as in a case where both spouses are petitioners, the document should be signed by the additional party before being uploaded.
  - Acceptable digital signatures in DAWSON
    - Parties may submit a high-resolution or PDF document bearing either imaged or digitized signatures in satisfaction of the requirements of Rule 23(a)(3), Tax Court Rules of Practice and Procedure.
    - PDFs of documents bearing an actual signature are acceptable. (Print and sign before turning into a PDF.)
    - Documents signed using an authentication program (e.g., Adobe or DocuSign) are acceptable. (Digitally sign with a program.)
    - Stylized signatures (e.g., signing with "/s" or using cursive font) are not acceptable.
- Lodged Documents
  - A **Lodged** document means that the document is sent to, but not yet officially filed with, the Court.
  - A document is Lodged with the Court as part of a Motion for Leave to File (asking the Court's permission to file something the Court did not ask for) or a Motion for Leave to File out of Time (asking the Court's permission to file something late).
  - When filing a **Motion for Leave to File** type of document, the user is prompted to identify and upload the document that should be lodged with the motion.
  - In the example below, the Party uploaded a Motion for Leave to File Report, and also uploaded the Report document.



## File Your Document(s)

\*All fields required unless otherwise noted

### Motion for Leave to File Report

**⚠️** Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or redacted.

**Upload your document** ✔️  
 File must be in PDF format (.pdf). Max file size 250MB.

✔️ Motion for Leave to File Report.pdf [Change](#)

**Select extra items to include with your document**

? [What can I include with my document?](#)

☐ Attachment(s)

☐ Certificate Of Service

**Are there any objections to the granting of this document?**

☐ Yes ☒ No ☐ Unknown

➕ Add Supporting Document

### Report

**Upload your document** ✔️ (optional)  
 File must be in PDF format (.pdf). Max file size 250MB.

✔️ Report.pdf [Change](#)

**Select extra items to include with your document**

? [What can I include with my document?](#)

☐ Attachment(s)

☐ Certificate Of Service

➕ Add Secondary Supporting Document

### Tell Us About the Parties Filing The Document(s)

**Who are you filing the document(s) for?**  
 Check all that apply.

☒ Test Petitioner 6, Petitioner

☐ Respondent

Review Filing

Back

Cancel

- The Report document will appear as **(Lodged)** on the docket record after the document is submitted.

6	12/28/22	M115	<a href="#">Motion for Leave to File Report</a>	(No Objection)	4	Petr. Test Petitioner 6	12/28/22	B
7	12/28/22	MISCL	<a href="#">Report</a>	(Lodged) <span style="color: red;">←</span>	5	Petr. Test Petitioner 6	12/28/22	B

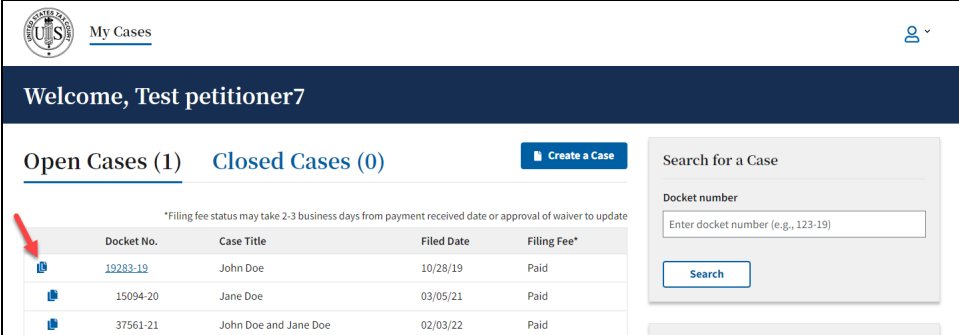


- The Judge assigned to your case will either grant or deny the motion for leave.
  - If the motion is granted, the Court will officially file the document on the docket record.
  - If the motion is denied, the document will remain as Lodged on the docket record and will not be filed.

## SPECIAL CIRCUMSTANCES

### 1. eFiling in Consolidated Cases

- a. Cases that are consolidated display the consolidated case icons to the left of the docket number on the **My Cases** Page.
  - i. The lead case in a consolidated group has an icon with an “L”; the member case(s) has a solid blue icon.






My Cases

Welcome, Test petitioner7

Open Cases (1) Closed Cases (0) [Create a Case](#)

\*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

	Docket No.	Case Title	Filed Date	Filing Fee*
	<a href="#">19283-19</a>	John Doe	10/28/19	Paid
	15094-20	Jane Doe	03/05/21	Paid
	37561-21	John Doe and Jane Doe	02/03/22	Paid

Search for a Case

Docket number

Enter docket number (e.g., 123-19)

[Search](#)

- b. Cases that you are a party to have an active hyperlink on the **My Cases** Page; Cases that you are not a party to do not have a hyperlink.
- c. Consolidated cases have a yellow consolidated case icon next to the Docket Number on the case header.



 **Docket Number: 15094-20** [File a Document](#)

John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

[Docket Record](#) [Case Information](#)

- d. On the case information tab within a consolidated case, there is a **Consolidated Cases** tile that lists the docket numbers and Petitioner names of all the cases in the group. Each case in the group has a hyperlink for ease of navigating to other cases in the group.



**Docket Number: 19283-19**

[File a Document](#)

John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record

Case Information

Overview

Parties

Case Details

Notice/case type Deficiency	Case procedure Regular Tax Case
IRS notice date No notice provided	Filing fee* Paid 10/28/19 N/A
Requested place of trial Los Angeles, California	

\*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update

Trial Information

This case is not scheduled for trial

Consolidated Cases

<a href="#">19283-19</a>	John Doe
<a href="#">15094-20</a>	Jane Doe
<a href="#">37561-21</a>	John Doe and Jane Doe

- e. The documents on the docket record of each case in a consolidated group are visible to all parties of the cases in the group, except for documents that are sealed to the public and parties of the case.
- f. In DAWSON, parties can file some documents simultaneously across all cases in a consolidated group; however, not all documents are able to be filed simultaneously:
  - i. Petitioner’s counsel cannot simultaneously file documents which lead to an Entry of Appearance, including:
    1. Entry of Appearance
    2. Limited Entry of Appearance
    3. Motion to Substitute Parties and Change Caption
    4. Notice of Election to Intervene
    5. Notice of Election to Participate
    6. Notice of Intervention
    7. Substitution of Counsel
  - ii. Respondents counsel may, but is not required to, enter an appearance simultaneously across all cases in a consolidated group.
  - iii. No party can simultaneously file decision documents, including:
    1. Agreed Computation for Entry of Decision
    2. Computation for Entry of Decision
    3. Motion for Entry of Decision
    4. Motion to Modify Decision in Estate Tax Case Pursuant to Rule 262.
    5. Proposed Stipulated Decision




- g. When eFiling in a consolidated group of cases, click on the **File a Document** button in one of the cases that you are a party to.



- i. Select the document that you are filing, upload the document, indicate who is filing the document(s), and then make a selection in the **Which Cases Do You Want to File In?** section.

[This space intentionally blank]




 **Docket Number: 15094-20**


John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

## File Your Document(s)


\*All fields required unless otherwise noted

### Status Report


 Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or redacted.

**Upload your document** 

File must be in PDF format (.pdf). Max file size 250MB.

 Status\_Report.pdf [Change](#)

**Select extra items to include with your document**

 [What can I include with my document?](#)

☐ Attachment(s)

☐ Certificate Of Service

[+ Add Supporting Document](#)

### Tell Us About the Parties Filing The Document(s)

**Who are you filing the document(s) for?**

Check all that apply.

☒ John Doe and Jane Doe, Petitioners

☐ Respondent

### Which Cases Do You Want to File In?

**This case is part of a consolidated group.**

Select the group or this case to file in.

☒ All in the consolidated group

19283-19 John Doe

15094-20 John Doe and Jane Doe

37561-21 Joan Doe

☐ 15094-20 John Doe and Jane Doe

[Review Filing](#) [Back](#) [Cancel](#)

- ii. To file a document simultaneously in each case in the group, select the **All in the consolidated group** radio button.
- iii. Click the **Review Filing** button.



- iv. The **Review Your Filing** page includes 2 additional tiles that include information about which **Case(s) the Document(s) Will Be Filed In** and the **Service Parties** for each case.
- v. If the information is correct and you have acknowledged that all documents are redacted in accordance with Rule 27, click the **Submit Your Filing** button.

**Docket Number: 15094-20**  
John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

### Review Your Filing

You can't edit your filing once you submit it. Please make sure your information appears the way you want it to.

**Don't forget to check your PDF(s) to ensure all personal information has been removed or redacted.**

**Your Document(s)**  
 Status Report  
[Status\\_Report.pdf](#)

**Parties Filing The Document(s)**  
 Filing parties  
 John Doe and Jane Doe, Petitioners

**Case(s) The Document(s) Will Be Filed In**  
 Docket numbers and petitioners  
 19283-19 John Doe  
 15094-20 John Doe and Jane Doe  
 37561-21 Joan Doe

**Service Parties**  
 John Doe, Petitioner  
 privatePractitioner 3 Test, Petitioner Counsel  
 privatePractitioner 4 Test, Petitioner Counsel  
 rsPractitioner 3 Test, Respondent Counsel  
 rsPractitioner 4 Test, Respondent Counsel  
 rsPractitioner 5 Test, Respondent Counsel  
 John Doe and Jane Doe, Petitioners  
 privatePractitioner 3 Test, Petitioner Counsel  
 privatePractitioner 4 Test, Petitioner Counsel  
 rsPractitioner 3 Test, Respondent Counsel  
 rsPractitioner 4 Test, Respondent Counsel  
 rsPractitioner 5 Test, Respondent Counsel  
 Joan Doe, Petitioner  
 privatePractitioner 2 Test, Petitioner Counsel  
 privatePractitioner 4 Test, Petitioner Counsel  
 rsPractitioner 3 Test, Respondent Counsel  
 rsPractitioner 4 Test, Respondent Counsel  
 rsPractitioner 5 Test, Respondent Counsel

**A Few Reminders Before You Submit**

1. Double check that the PDF files you've selected are correct.
2. Be sure you've removed or redacted all personal information from your documents.
3. Indicate any related documents that you've included with your filing.
4. Confirm everything appears as you want it to—you can't edit your filing after you submit it.

Please read and acknowledge before submitting your filing

☒ All documents I am filing have been redacted in accordance with [Rule 27](#).

**Submit Your Filing** [Back](#) [Cancel](#)

- vi. After submitting your filing, you will be navigated back to the docket record of the case. A green confirmation banner that includes a print receipt is displayed.

**Docket Number: 15094-20** [File a Document](#)  
John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

[Docket Record](#) [Case Information](#)


☒ Document served to selected cases in group. [Clear](#)

[Print receipt.](#)

- vii. The Print receipt link is active for 2 minutes after the filing. If you click on the print receipt link, a new browser tab opens with a Receipt of Filing document that indicates the cases that the document(s) was



filed in.

	<b>United States Tax Court</b> Washington, DC 20217
John Doe, et al., Petitioner v. Commissioner of Internal Revenue, Respondent	Docket No. 19283-19 Docket No. 15094-20 Docket No. 37561-21
<b><u>Receipt of Filing</u></b>	
Filed by Petrs. John Doe and Jane Doe	Filed 06/15/23 8:30 am ET
<b>Documents Filed</b>	<b>Document Includes</b>
Status Report	

## 2. eFiling in Sealed Cases

- You may eFile unsealed documents in a sealed case.
- If you are filing a document you wish to be sealed or are filing a Petition for a case you wish to be sealed, please file those documents in paper.
- Documents that have been sealed display the red lock icon next to the document title on the Docket Record.

Docket Record

Case Information

Docket Record

Sort by oldest

Filter by

All documents

Printable Docket Record

No.	Filed Date	Event	Filings and Proceedings	Pages	Filed By	Action	Served	Parties
1	01/31/22	P	<div><div></div><div>Petition</div></div>	10	Test Petitioner		03/02/22	R



## INTERVENOR TO A CASE

An intervenor to a case is typically the non-requesting spouse in a section 6015 ("Innocent Spouse") case. If you received a Notice of Filing of Petition and Right to Intervene from the IRS, follow the guidance below on how to gain access to the case.

### NOTICE OF INTERVENTION

1. To gain access to the case, you must complete and file the Notice of Intervention. This form can be accessed here:  
[https://ustaxcourt.gov/resources/forms/Notice\\_of\\_Intervention\\_Form\\_13.pdf](https://ustaxcourt.gov/resources/forms/Notice_of_Intervention_Form_13.pdf)
2. This form cannot be filed electronically. Mail the completed form to:  
  
United States Tax Court  
  
400 Second St. NW  
  
Washington, DC 20217
3. Once the form is processed by the Court, you will be added to the case as an intervenor and will receive a letter in the mail (paper service) indicating that you have been added to the case.
4. If you would like electronic access (eAccess) to the case, email [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov). Be sure to indicate that you would like electronic access to the case and include the docket number of the case in the email.



## ELECTRONIC SERVICE (ESERVICE)

Electronic service is optional for self-represented petitioners. Rule 21(b)(1)(D) of the Tax Court Rules of Practice and Procedure authorizes service by electronic means if the person served consented in writing. Signing up for and using DAWSON constitutes consent to electronic service.

### USING ESERVICE IN DAWSON

An eFiler may use DAWSON to electronically serve those parties or persons in the case who have consented to electronic service. A party's service preference (paper or electronic) is listed under their contact information on the Case Information tab within a case.

Each time a party eFiles a document, DAWSON generates a service notification email to all parties and persons in the case who have consented to electronic service. The service notification email in conjunction with the entry on the Court's electronic Docket Record constitutes service on all parties who have consented to electronic service. A certificate of service is not required with an eFiled document. Similarly, each time the Court issues a document in a case, a service notification email is generated to all parties who have consented to electronic service.

When you receive the Court's service notification email, you should log on to DAWSON to view/download the document(s). You may also save or print the document(s) at that time. Petitioners who have consented to electronic service are required to regularly log on to DAWSON to view any new activity in their case(s).

### PAPER SERVICE

The filing party must make paper service on parties to the case or their representatives who have not consented to or are exempt from electronic service. The filing party must also make paper service when filing a document with the Court in paper form.

### DOCUMENTS NOT ELIGIBLE FOR ESERVICE

Parties cannot use DAWSON to make service of documents, such as discovery requests, that are not filed with the Court. The Court cannot serve documents that are not filed, such as expert reports.

### BOUNCED ESERVICE

If the Court's service notification email to a pro se petitioner is returned (bounces back) to the Court's system as undeliverable, the Court will revoke the petitioner's electronic service and notify the eFiler, who must then serve the pro se petitioner in paper form and eFile a certificate of service in the case. The Court will also notify the pro se petitioner on whom eService failed and provide instructions for restoring eService. Electronic service is optional for self-represented petitioners, and they are not required to take further action unless they wish to eFile documents and have electronic access to their case record going forward.



The Court does not monitor bounced-back emails from practitioners or provide paper service to practitioners unless they have been granted an exemption from mandatory eFiling. To reduce the possibility of notifications being misclassified as spam or returned as undeliverable, pro se petitioners using eFiling should add the Court's domain "ustaxcourt.gov" to their email program's list of safe senders and update their email address in the event it changes.

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## FIND A CASE

To search for a case in DAWSON that is not yours, go to the DAWSON homepage, <https://dawson.ustaxcourt.gov/>. There, you can search for a case by Petitioner Name or Docket Number on the Case tab.

The screenshot shows the DAWSON search interface. At the top, there is a header with the U.S. Tax Court logo and the text "Welcome to DAWSON". To the right of the header are links for "Log In" and "Create Account". Below the header is a dark blue bar with the word "Search" in white. Underneath this bar is a navigation bar with three tabs: "Case", "Order", and "Opinion". The "Case" tab is selected. Below the navigation bar, there is a message: "Anyone can search for a case in our system for cases filed on or after May 1, 1986." followed by two bullet points: "If you aren't affiliated with a case, you will only see limited information about that case." and "Sealed cases and affiliated documents will not display in search results." Below this message are two search panels. The left panel is titled "Search by Name" and contains a text input field for "Petitioner name (required)", a note about advanced syntax search, and dropdown menus for "Country" (set to "- United States -") and "State" (set to "- Select -"). It also has date fields for "Date filed start date" and "Date filed end date" with calendar icons. The right panel is titled "Search by Docket Number" and contains a text input field for "Docket number (required)" with an example format "123-19". Both panels have "Search" and "Clear Search" buttons.

## SEARCH BY DOCKET NUMBER

1. To search for a case by Docket Number, you must include the dash in the Docket Number (e.g., 123-18).
2. You may, but do not have to, include the letter suffix (S, L, SL, R, X, D, or P) of the Docket Number to find a case.
3. When you enter a Docket Number that matches a case in the system, that case will display. If you enter a Docket Number that has no matching case, you will get a "No Matches Found" message.

## SEARCH BY NAME

1. To search for a case by petitioner name, you must enter the petitioner's full or last name. Partial name searches (e.g., entering "Ron" for Ronald) are not currently supported.
2. You can improve your search results by adding Date filed start date, Date filed end date, Country, or State. Under the state filter, U.S. Territories and military bases are included.



## FIND AN ORDER

An order is a written direction or command issued by a Judge. Each day's orders are posted on the Court's website, [www.ustaxcourt.gov](http://www.ustaxcourt.gov), under "Today's Orders" in "Orders & Opinions". To search for an order, you can search by a keyword or phrase. In addition, you may also narrow your search results by adding in a specific Docket Number, Case Title/Petitioner's name, the Judge who issued the order, or by including a specific date or date range.

## HOW TO SEARCH FOR AN ORDER

1. Go to <https://dawson.ustaxcourt.gov/>.
2. Click the **Order tab**.

Welcome to DAWSON

Log In Create Account

### Search

[Case](#) [Order](#) [Opinion](#)

Anyone can search for an order in our system for cases filed on or after May 1, 1986.

- If you aren't affiliated with a case, you will only see limited information about that case.
- Sealed cases and affiliated documents will not display in search results.

Search by keyword and phrase

Docket number Case title / Petitioner's name

Judge Date range

All judges All dates

Search Clear Search

#### How to Use Search

"" Include only **exact matches**

+ AND (includes **all** words/phrases)

| OR (includes **one or more** words/phrases)

No other commands are supported at this time

[Learn more about searching in DAWSON](#)

3. Search orders with a keyword or phrase.
  - a. When search is initiated from the keyword or phrase area, DAWSON will include in the search:
    - i. The case caption.
    - ii. The content of the order
    - iii. The order title.
  - b. For exact matches, be sure to include quotation marks around your search term.
    - i. For example: Search **"innocent spouse"** for results containing that exact phrase.
  - c. Do not enter quotation marks for searches that you do not want exact matches for.
    - i. For example: If you enter **Smith** for your search, results will include terms that include **Smith**, as well as **Smithson**.
4. Use Connectors ( | , + ) with keywords/phrases.
  - a. You can use connectors in combination with the exact keyword or phrase search.



- i. **OR (|)**
    1. Use the | (pipe character) to find documents containing one or more of the keywords or phrases.
    2. The pipe character (|) is usually located above the backslash (\) on your keyboard.
    3. For example: Search **Lien | Levy**.
  - ii. **AND (+)**
    1. Use the + (plus character) to find documents containing two or more keywords or phrases.
    2. For example: Search **Motion for Summary Judgment + "Denied"**.
5. To search orders by Docket Number:
    - a. Enter a specific Docket Number to narrow searches to within a single Docket Number.
  6. To search orders by Case title or Petitioner name:
    - a. Enter a specific Case title or Petitioner name in the appropriate box.
  7. To search orders by Judge:
    - a. Choose a specific Judge's Name from the drop-down menu.
    - b. Note: the default is all Judges.
  8. To search orders by date:
    - a. The default is all dates, but you may also choose a custom range of dates.
    - b. When custom dates are selected, you must enter a start date, but you may choose to leave off the end date.
  9. Total Results
    - a. After you click **Search or hit the enter key on your keyboard**, you will see how many search results are shown. In the example below, a Case Title search for Jones returned the first 100 matches. If the order that you are looking for is not in the first 100 matches, try to refine your search by adding additional search criteria (date ranges, a specific Judge, etc.).

Search

Case

Order

Opinion

Anyone can search for an order in our system for cases filed on or after May 1, 1986.

- If you aren't affiliated with a case, you will only see limited information about that case.
- Sealed cases and affiliated documents will not display in search results.

Search by keyword and phrase

Docket number

Case title / Petitioner's name

Judge

All judges

Date range

All dates

How to Use Search

---

Include only **exact matches**

+

AND (includes **all** words/phrases)

|

OR (includes **one or more** words/phrases)

No other commands are supported at this time

[Learn more about searching in DAWSON](#)

Search

Clear Search

⚠

Displaying the first 100 matches of your search.  
 Refine your search by adding search criteria.

Results

100 match(es) shown

Date	Order	Case Title	Judge	Pages	Docket No.
------	-------	------------	-------	-------	------------



- b. DAWSON will only load the first 25 results on the page. If you would like to view more results than what initially is displayed, scroll to the bottom of the page and click **Load more**.

---

#### TIPS & TRICKS

- Search is NOT case sensitive.
- If there are no matches, you will receive a message that states **"No Matches Found. Check your search terms and try again."**
- Additional help documentation is available on the DAWSON Order search page if needed.

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## FIND AN OPINION

An opinion is the written determination of a Judge on the issues tried and submitted to the Court for decision. Each day's opinions are posted on the Court's website, [www.ustaxcourt.gov](http://www.ustaxcourt.gov), under "Orders & Opinions". If you need to search for an opinion, you can search by a keyword or phrase. In addition, you may narrow your search results by adding in a specific Docket Number, Case Title/Petitioner's name, the Judge who issued the opinion, or by including a specific date or date range. You may also filter by opinion type.

## HOW TO SEARCH FOR AN OPINION

1. Go to <https://dawson.ustaxcourt.gov/>
2. Click the **Opinion** tab:

The screenshot shows the DAWSON search interface. At the top, there is a 'Welcome to DAWSON' header with a 'Log In' and 'Create Account' link. Below this is a 'Search' section with three tabs: 'Case', 'Order', and 'Opinion'. The 'Opinion' tab is currently selected. A note states: 'Anyone can search for an opinion in our system for cases filed on or after May 1, 1986. Any online sourced citations in opinions filed after July 1, 2016 can be viewed directly from the associated docket record.' Below this note, there is a list of search criteria: 'If you aren't affiliated with a case, you will only see limited information about that case.' The search form includes a 'Search by keyword and phrase' text box, a 'Docket number' text box, and a 'Case title / Petitioner's name' text box. There are also dropdown menus for 'Judge' (set to 'All judges') and 'Date range' (set to 'All dates'). At the bottom, there are checkboxes for 'Include types': 'T.C.', 'Memorandum', 'Summary', and 'Bench Opinion (Order of Service of Transcript)'. A 'Search' button and a 'Clear Search' link are at the bottom left. On the right side, there is a 'How to Use Search' box with instructions on using search operators: 'Include only exact matches', 'AND (includes all words/phrases)', and 'OR (includes one or more words/phrases)'. It also mentions that no other commands are supported at this time and provides a link to 'Learn more about searching in DAWSON'.

3. Search opinions with a keyword or phrase.
  - a. When search is initiated from the keyword or phrase area, DAWSON will include in the search:
    - i. The case caption.
    - ii. The content of the opinion
    - iii. The opinion title.
  - b. For exact matches, be sure to include quotation marks around your search term.
    - i. For example: Search **"Premium Tax Credit"** for results containing that exact phrase.
  - c. Do not enter quotation marks for searches that you do not want exact matches for.
    - i. For example: If you enter **Smith** for your search, results will include terms that include **Smith**, as well as **Smithson**.
4. Use Connectors ( | , + ) with keywords/phrases.



- a. You can use connectors in combination with the exact keyword or phrase search.
  - i. **OR (|)**
    1. Use the | (pipe character) to find documents containing one or more of the keywords or phrases.
    2. The pipe character (|) is usually located above the backslash (\) on your keyboard.
    3. For example: Search **"fraud" | "sanctions"**.
  - ii. **AND (+)**
    1. Use the + (plus character) to find documents containing two or more keywords or phrases.
    2. For example: Search **"in-kind + "distribution" + "IRA"**
- 5. To search opinions by Docket Number:
  - a. Enter a specific Docket Number to narrow searches to within a single Docket Number.
- 6. To search opinions by Case title or Petitioner name:
  - a. Enter a specific Case title or Petitioner name to search for.
- 7. To search opinions by Judge:
  - a. Enter a specific Judge's name.
    - i. Note: the default is all Judges.
- 8. To search opinions by date:
  - a. The default is all dates, but you may also choose a custom range of dates.
  - b. When custom dates are selected, you must enter a start date, but you may choose to leave off the end date.
- 9. To search by Opinion Type:
  - a. All opinion type checkboxes are selected by default.
  - b. Uncheck the opinion types so that only the opinion types that you want to search for are left checked.
- 10. Total Results
  - a. After you click **Search or hit the enter key on your keyboard**, you will see how many search results are shown. In the example below, a keyword search for Smith returned the first 100 matches. If the opinion that you are looking for is not in the first 100 matches, try to refine your search by adding additional search criteria (date ranges, a specific Judge, etc.).



Search

Case

Order

Opinion

Anyone can search for an opinion in our system for cases filed on or after May 1, 1986. Any online sourced citations in opinions filed after July 11, 2022 can be viewed directly from the associated docket record.

- If you aren't affiliated with a case, you will only see limited information about that case.

Search by keyword and phrase

Docket number

or

Case title / Petitioner's name

Smith

Judge

All judges

Date range

All dates

Include types:

☒ T.C.

☒ Memorandum

☒ Summary

☒ Bench Opinion (Order of Service of Transcript)

Search

Clear Search

Displaying the first 100 matches of your search.

Refine your search by adding search criteria.

How to Use Search

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Include only **exact matches**

+ AND (includes **all** words/phrases)

| OR (includes **one or more** words/phrases)

No other commands are supported at this time

[Learn more about searching in DAWSON](#)

Results

100 match(es) shown

Date	Opinion Type	Case Title	Judge	Pages	Docket No.
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- b. DAWSON will only load the first 25 results on the page. If you would like to view more results than what initially displayed, scroll to the bottom of the page and click **Load more**.

## TIPS & TRICKS

- Search is NOT case sensitive.
- If there are no matches, you will receive a message that states **"No Matches Found. Check your search terms and try again."**
- Additional help documentation is available on the DAWSON Opinion search page if needed.



## ADDITIONAL RESOURCES

- Terms of Use: <https://www.ustaxcourt.gov/tou.html>
- Notice Regarding Privacy and Public Access to Case Files: [https://www.ustaxcourt.gov/notice\\_regarding\\_privacy.html](https://www.ustaxcourt.gov/notice_regarding_privacy.html)
- Frequently Asked Questions: [https://ustaxcourt.gov/dawson\\_faqs.html](https://ustaxcourt.gov/dawson_faqs.html)
- Guidance for Petitioners: <https://www.ustaxcourt.gov/petitioners.html>
- Low Income Taxpayer Clinics (LITCs): <https://ustaxcourt.gov/clinics.html>
- Tax Court Rules of Practice and Procedure: <https://www.ustaxcourt.gov/rules.html>
- Case Related Forms: [https://ustaxcourt.gov/case\\_related\\_forms.html](https://ustaxcourt.gov/case_related_forms.html)
- COVID-19 Resources: <https://www.ustaxcourt.gov/covid.html>

## ADDITIONAL SUPPORT

Still have a question or problem?

- Email [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov).
- No documents can be filed with the Court at this email address.

## SYSTEM STATUS

For information regarding system status, including outages, please visit:  
<https://status.ustaxcourt.gov/>.