

**UNITED STATES TAX COURT  
WASHINGTON, D.C. 20217**

November 20, 2009

**PRESS RELEASE**

Chief Judge John O. Colvin announced today that the United States Tax Court has adopted an amendment to its Rules of Practice and Procedure authorizing the filing of documents by electronic means in all Tax Court cases. New Rule 26, Electronic Filing, effective January 1, 2010, is available on the Court's Internet Web site, [www.ustaxcourt.gov](http://www.ustaxcourt.gov), and will be formally published in the reports of the Court by the U.S. Government Printing Office.

**Expansion of eFiling to All Tax Court Cases**

Rule 26 is derived from Interim Rule 22A, which was issued in December 2005 along with Interim Procedures regarding establishment of a pilot program for electronic filing (eFiling). Public comments about the Interim Rule were positive. The pilot program has been successful and will conclude on January 1, 2010, at which time all Tax Court cases will be eligible for electronic filing. User information for the Court's electronic filing procedures, which supersede the Interim Procedures, is available at the "eAccess" tab on the Court's Internet Web site.

**Proposed eFiling Requirement**

The United States Tax Court is considering requiring in the near future electronic filing for most parties represented by practitioners admitted to practice before the Court. The proposed eFiling requirement is substantially in accord with eFiling policies applicable in other Federal Courts. The Court invites comments on this proposal to be received by Monday, December 21, 2009.

On September 10, 2008, the Tax Court added to its Web site an electronic document access system called "eAccess" through which registered petitioners and persons admitted to practice before the Tax Court can electronically view documents in their case(s). Earlier this year, the Court began providing electronic service of documents such as petitions, orders, and opinions. The Court commenced a substantial eFiling pilot program on May 8, 2009. Under the pilot program, all petitioners and practitioners in good standing who have registered for eAccess may eFile documents in their case(s): (1) If they have consented to eService, and (2) if the case has not been calendared for trial or hearing before September 2009; i.e., the case is first

calendared for trial or hearing after August 31, 2009. As announced above, the pilot program will conclude on January 1, 2010, at which time all Tax Court cases will be eligible for eFiling.

The Tax Court is considering adoption of the following procedure relating to eFiling:

1. Except as provided in paragraph 2, eFiling will be required for all documents filed in all cases by represented parties in the Tax Court effective [on a date to be determined].
2. Mandatory eFiling will not apply to:
  - a. Pro se petitioners, including petitioners being assisted by low-income taxpayer clinics and Bar-related pro bono programs;
  - b. Practitioners who apply to the Court for and are granted relief from the requirement to eFile based on good cause; or
  - c. Documents not eligible for eFiling in the Tax Court, such as petitions and sealed documents, documents that exceed 25 megabytes (25,000 kilobytes or approximately 500 scanned pages), and documents that are not in a format that readily permits electronic conversion.
3. Any document required to be eFiled under this policy that is submitted by mail or delivered to the Clerk's Office for filing in paper form will not be accepted.

### **Public Comments**

The Tax Court invites comments on this proposed eFiling requirement to be received by Monday, December 21, 2009. Comments must be addressed to:

Robert R. Di Trolio  
Clerk of the Court  
U.S. Tax Court  
400 Second Street, N.W., Room 111  
Washington, D.C. 20217

**Rule 26 is added as follows.**

**RULE 26. ELECTRONIC FILING**

The Court will accept for filing documents submitted, signed, or verified by electronic means that comply with procedures established by the Court.

Explanation

On December 12, 2005, the Tax Court issued proposed Interim Rule 22A, which provided:

In cases assigned to the electronic filing pilot program, the Court will accept for filing documents submitted, signed, or verified by electronic means that comply with procedures established by the Court.

On May 8, 2009, the Court commenced an electronic filing pilot program under which registered petitioners and persons admitted to practice before the Court could electronically file documents in cases first calendared for trial or hearing after August 31, 2009. The Court having announced that the pilot program will conclude on January 1, 2010, Interim Rule 22A, Electronic Filing, is adopted in final form as Rule 26.

Rule 5(d)(3) of the Federal Rules of Civil Procedure provides that a court may by local rule allow papers to be filed, signed, and verified by electronic means that are consistent with any technical standards established by the Judicial Conference of the United States. New Rule 26 is derived from the example of a local rule authorizing electronic filing in the Model Local District Court Rules for Electronic Case Filing in Civil Cases, endorsed by the Judicial Conference of the United States in March 2005.

Rule 26 is effective as of January 1, 2010.