

## **RULE 23. FORM AND STYLE OF PAPERS**

**<sup>1</sup>(a) Caption, Date, and Signature Required:** Any paper filed with the Court shall have a caption, shall be dated, and shall be signed as follows:

(1) *Caption:* A proper caption shall be placed on all papers filed with the Court, and the requirements provided in Rule 32(a) shall be satisfied with respect to all such papers. All prefixes and titles, such as “Mr.,” “Ms.,” or “Dr.,” shall be omitted from the caption. The full name and surname of each individual petitioner shall be set forth in the caption. The name of an estate or trust or other person for whom a fiduciary acts shall precede the fiduciary’s name and title, as for example “Estate of Mary Doe, Deceased, Richard Roe, Executor”.

(2) *Date:* The date of signature shall be placed on all papers filed with the Court.

<sup>2</sup>(3) *Signature:* An electronically filed paper shall be signed in accordance with electronic filing procedures established by the Court. Any other paper to be filed with the Court shall bear the original signature of the party’s counsel, or of the party personally if the party is self-represented, except as otherwise provided by these Rules. An individual rather than a firm name shall be used, except that the signature of a petitioner corporation or unincorporated association shall be in the name of the corporation or association by one of its active and authorized officers or members, as for example “Mary Doe, Inc., by Richard Roe, President”. The name, mailing address, email address (if any), and telephone number of the party or the party’s counsel, as well as counsel’s Tax Court bar number, shall be typed or printed immediately beneath the signature. The mailing address of a signatory shall include a firm name if it is an essential part of the accurate mailing address.

**(b) Number Filed:** For each document filed in paper form, there shall be filed the signed original and one conformed copy, except as otherwise provided in these Rules. Where filing is in more than one case (as a motion to consolidate, or in cases already consolidated), the number filed shall

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<sup>1</sup>The amendment is effective November 30, 2018.

<sup>2</sup>The amendment is effective November 30, 2018.

include one additional copy for each docket number in excess of one. If service of a paper is to be made by the Clerk, copies of any attachments to the original of such paper shall be attached to each copy to be served by the Clerk. As to stipulations, see Rule 91(b).

**(c) Legible Papers Required:** Papers filed with the Court may be prepared by any process, but only if all papers, including copies, filed with the Court are clear and legible.

**(d) Size and Style:** Typewritten or printed papers shall be typed or printed only on one side, on opaque, unglazed paper, 8½ inches wide by 11 inches long. All such papers shall have margins on both sides of each page that are no less than 1 inch wide, and margins on the top and bottom of each page that are no less than ¾ inch wide. Text and footnotes shall appear in consistent typeface no smaller than 12 characters per inch produced by a typewriting element, 12–point type produced by a nonproportional print font (e.g., Courier), or 14–point type produced by a proportional print font (e.g., Times New Roman), with double spacing between each line of text and single spacing between each line of indented quotations and footnotes. Quotations in excess of five lines shall be set off from the surrounding text and indented. Double-spaced lines shall be no more than three lines to the vertical inch, and single-spaced lines shall be no more than six lines to the vertical inch.

**(e) Binding and Covers:** All papers shall be bound together on the upper left-hand side only and shall have no backs or covers.

**(f) Citations:** All citations of case names shall be underscored when typewritten, and shall be in italics when printed.

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