UNITED STATES TAX COURT



Washington, D.C. 20217

October 7, 2020

PRESS RELEASE

In late 2020, the United States Tax Court will be launching DAWSON (Docket Access Within a Secure Online Network), the Court's new case management system. The Court expects DAWSON to be active by December 28, 2020.

To facilitate the transition to DAWSON, beginning at 5:00 PM Eastern Time on November 20, 2020, the current e-filing system will become inaccessible and all electronic files will become read-only. Consistent with current practices, cases will remain electronically viewable. No documents may be e-filed in the current system after that time. The Court does not anticipate issuing any orders or opinions during the time e-filing is inaccessible.

The Chief Judge has issued a blanket extension of time in which to file Answers to petitions filed between September 21, 2020 and October 28, 2020. See <u>Administrative Order 2020-04</u>. All other documents required to be filed after 5:00 PM Eastern Time on November 20, 2020 and before DAWSON is active must be filed in paper with the Court. To make a paper filing during this period, no motion for leave will be required, but the filing party must include a certificate demonstrating service on the other party.

Taxpayers can comply with statutory deadlines for filing petitions, notices of appeal, or other documents by timely mailing them to the Court. Timeliness of mailing is determined by the postmark of the United States Postal Service or the delivery certificate of a designated private delivery service.

For concerns about premature assessments, please email the Internal Revenue Service at Taxcourt.Petitioner.Premature.Assessment@irs.gov.

Further updates, including notice as to when DAWSON will be active for efiling, will be made on the Tax Court website, www.ustaxcourt.gov. If you have any questions, contact the Public Affairs Office at (202) 521-3355.