

# United States Tax Court

---

## **PRACTITIONER ELECTRONIC FILING INSTRUCTIONS**



## **DAWSON CASE MANAGEMENT SYSTEM**

United States Tax Court

Washington, DC

June 2025

## TABLE OF CONTENTS

|  |    |
|--|----|
| Introduction .....   | 1  |
| What is DAWSON?.....   | 1  |
| How to Access DAWSON .....   | 1  |
| Browser Compatibility .....  | 1  |
| DAWSON is Mobile-Friendly.....   | 1  |
| What Documents are Viewable Electronically by the General Public?..... | 1  |
| System Status .....  | 1  |
| How To Get a DAWSON Account.....                                       | 2  |
| Dashboard.....   | 4  |
| Tips & Tricks.....   | 5  |
| Helpful Links.....   | 5  |
| Log in to DAWSON .....   | 6  |
| Log Out of DAWSON.....   | 7  |
| Automatic Log Out .....  | 7  |
| Reset Your Password.....   | 7  |
| Before You electronically File a Petition .....                        | 8  |
| Acceptable Digital Signatures in DAWSON .....                          | 8  |
| Requirements for Uploaded Documents in DAWSON.....                     | 9  |
| Electronically File (eFile) a Petition .....                           | 10 |
| How to File a Petition Online (Create a Case).....                     | 10 |
| Step 1 – Petitioner Information .....                                  | 11 |
| Step 2 - Petition.....   | 12 |
| Step 3 – IRS Notice.....   | 14 |
| Step 4 – Case Procedure and Trial Location.....                        | 16 |
| Step 5 – Statement of Taxpayer Identification Number.....              | 17 |
| Step 6 – Review and Submit Case .....                                  | 18 |
| Step 7 – Pay Filing Fee.....   | 20 |
| Other Filing Fee Payment Options.....                                  | 23 |
| Review the DAWSON Generated Petition Document.....                     | 23 |
| Case Detail Page.....  | 26 |
| Case Header .....  | 26 |
| Docket Record Tab.....   | 27 |

|  |    |
|--|----|
| Case Information Tab .....   | 27 |
| Notice of Receipt of Petition .....  | 29 |
| Update Contact Information .....   | 30 |
| IRS Practitioners .....  | 30 |
| Private Practitioners .....  | 30 |
| Petitioners .....  | 33 |
| Electronically File (eFile) Other Documents .....  | 35 |
| eFiling is Mandatory .....   | 35 |
| Exemption from eFiling for Low-Income Taxpayer Clinics and Bar-Sponsored Pro Bono Programs ..... | 35 |
| Good Cause Exception to eFiling .....  | 35 |
| What Documents May Be eFiled .....   | 36 |
| How to eFile a Document .....  | 36 |
| Tips & Tricks .....  | 39 |
| Entry of Appearance .....  | 42 |
| Tips and Tricks .....  | 48 |
| Special Circumstances .....  | 48 |
| Intervenor to a case .....   | 56 |
| Notice of Intervention .....   | 56 |
| Electronic Service (eService) .....  | 57 |
| Using eService in DAWSON .....   | 57 |
| Paper Service .....  | 57 |
| Documents Not Eligible for eService .....  | 57 |
| Bounced eService .....   | 57 |
| Find a Case .....  | 59 |
| Search by Docket Number .....  | 59 |
| Search by Name .....   | 60 |
| View a Case Docket Record .....  | 60 |
| Find an Order .....  | 62 |
| How to search for an Order .....   | 62 |
| Tips & Tricks .....  | 64 |
| Find an Opinion .....  | 64 |
| How to search for an Opinion .....   | 64 |
| Tips & Tricks .....  | 67 |
| Find a Practitioner .....  | 67 |

|                                       |    |
|---------------------------------------|----|
| How to search for a Practitioner..... | 67 |
| Scheduled Trial Sessions .....        | 69 |
| Additional Resources.....             | 70 |
| Additional Support .....              | 70 |
| System Status .....                   | 70 |

[This space intentionally blank]

## 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 has a public search feature where the public can search for cases, Orders, and Opinions that are not sealed. Public users can search for Practitioners that have a U.S. Tax Court Bar number. Public users can also view scheduled trial sessions.

### 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, opinions, and practitioners on your mobile device.
- Scheduled trial sessions can be viewed 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.

### SYSTEM STATUS

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

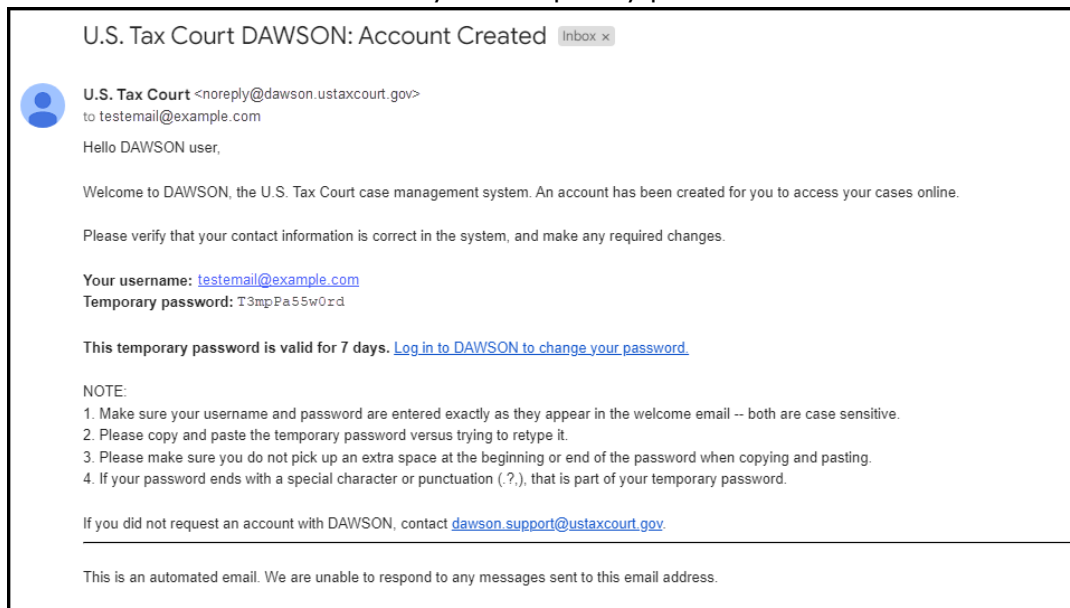
## HOW TO GET A DAWSON ACCOUNT

The Court will create DAWSON accounts for practitioners. **DO NOT** create your own account in DAWSON.

- Practitioners with eAccess credentials who did not receive temporary DAWSON credentials, or did not activate them before they expired, should contact [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov) to request new temporary DAWSON credentials.
- Practitioners who did not previously register for eAccess and would like to register for DAWSON should contact [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov).
- Practitioners who would like to apply for admission to practice before the U.S. Tax Court can find the application and instructions here: <https://ustaxcourt.gov/practitioners.html>.
- DAWSON access will be provided to successful applicants with their other admissions materials.
- DAWSON Tips and Reminders for Practitioners can be found here: [https://ustaxcourt.gov/resources/dawson/DAWSON Reminders for Practitioners.pdf](https://ustaxcourt.gov/resources/dawson/DAWSON_Reminders_for_Practitioners.pdf)

You will receive a welcome email when your account has been created.

1. The welcome email will include your temporary password.




2. Click the **Log in to DAWSON to change your password** hyperlink in the email.
3. Enter your **email** and the **temporary password** from the welcome email.

4. Click **Log In**.
  - a. **IMPORTANT:** Your temporary password is case sensitive. Please enter it exactly as it appears in the welcome email.
  - b. The temporary credentials sent to practitioners are valid for only 7 days. If you do not reset your password within that time, the temporary password expires.
5. Create your new password by using Reset Password. The password rules are:
  - a. Password must not contain leading or trailing space.
  - b. Password must contain a lowercase letter.
  - c. Password must contain an uppercase letter.
  - d. Password must contain a special character.
  - e. Password must contain a number.
  - f. Password must contain at least 8 characters.


6. Click **Change Password and Log In**.
  - a. Upon successfully setting a new password, you should be routed to your dashboard in DAWSON.
  - b. Your email address as username and your chosen password will be your DAWSON credentials moving forward.

## DASHBOARD

Your dashboard is your main landing page once signed into DAWSON. If you do not yet have any cases associated with your DAWSON account, you will see a Welcome to DAWSON Page.

[My Cases](#)⌵

Welcome, privatePractitioner 7 Test

 **Do you need access to an existing case?**  
Search for the case docket number to file the appropriate document.

### Welcome to DAWSON!

DAWSON (Docket Access Within a Secure Online Network) is the U.S. Tax Court's electronic filing and case management system.

DAWSON allows you to:

- Immediately receive a docket number upon filing a Petition
- File and view documents electronically
- Access case documents over the internet
- Receive email notifications anytime there is activity in the case

To create a case, you'll need to submit a Petition to the Court. After the Petition is processed by the Court, you'll be able to view the status of the case, submit new documents and perform other actions.

Create a Case

#### Search for a Case

[Advanced Search](#)

To file an Entry of Appearance, Substitution of Counsel, etc.

**Docket number**

Search

#### 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 +



If you have cases associated with your DAWSON account, you can view all your cases (open and closed) on your dashboard.

 My Cases 

Welcome, privatePractitioner 7 Test

Open Cases (2) Closed Cases (0) [File 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="#">14355-22</a> | Jane Doe   | 06/27/22   | Paid        |
| <a href="#">14354-22</a> | John Doe   | 06/27/22   | Paid        |

Search for a Case [Advanced Search](#)

To file an Entry of Appearance, Substitution of Counsel, etc.

Docket number

[Search](#)

Filing Fee Options

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

[Pay now](#)

Other options [+](#)

## TIPS & TRICKS

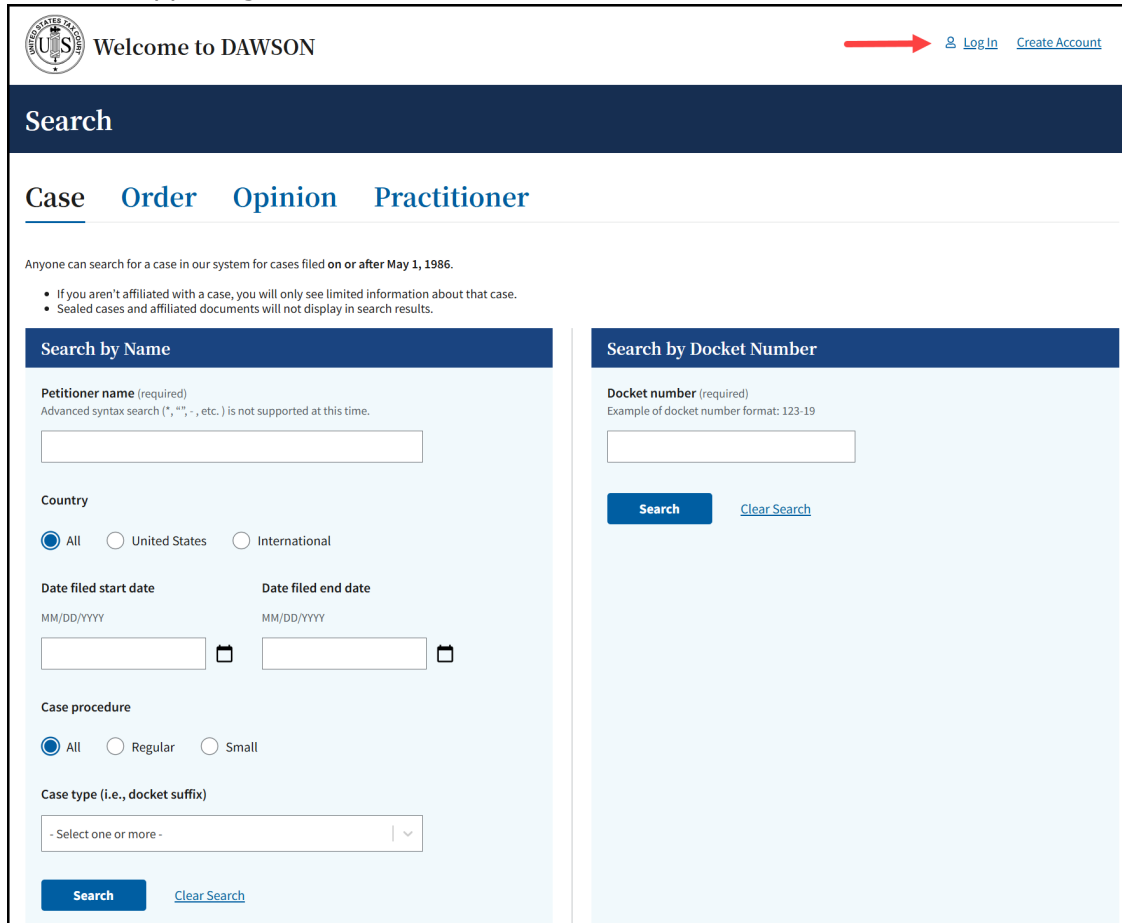
- To return to your dashboard from anywhere within the application, click **My Cases**.
- Open cases and closed cases are displayed on separate tabs. The number of cases for each is displayed in parentheses.
- The default display is 20 cases. To view more, click the **Load More** button.
- See [here](#) for more information about this display for consolidated cases.

## HELPFUL LINKS

1. How to Create a Case - <https://www.ustaxcourt.gov/efile-a-petition/>
2. Find a Court Location - <https://ustaxcourt.gov/dpt-cities/>
3. U.S. Tax Court Forms - <https://ustaxcourt.gov/case-related-forms/>

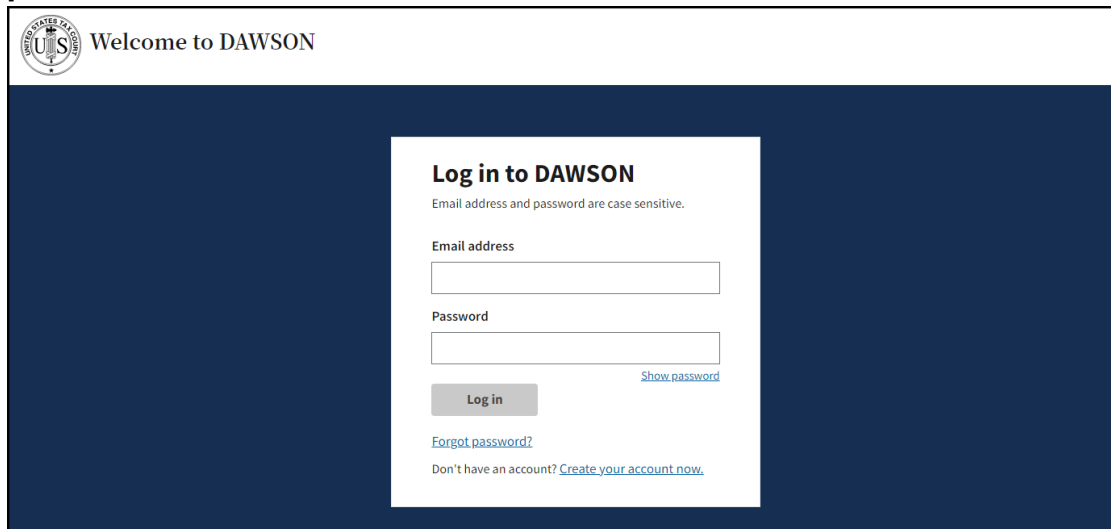
## LOG IN TO DAWSON

1. To Log in to DAWSON after your initial account setup, go to DAWSON and click **Log In** in the upper right corner.



The screenshot shows the DAWSON search interface. At the top, there is a header with the United States District Court logo and the text "Welcome to DAWSON". In the top right corner, there are links for "Log In" and "Create Account", with a red arrow pointing to the "Log In" link. Below the header is a dark blue bar with the word "Search" in white. Underneath, there are tabs for "Case", "Order", "Opinion", and "Practitioner". A message states: "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." The main content area is divided into two columns. The left column is titled "Search by Name" and contains fields for "Petitioner name (required)", "Country" (with radio buttons for All, United States, and International), "Date filed start date" and "Date filed end date" (both with MM/DD/YYYY format and calendar icons), "Case procedure" (with radio buttons for All, Regular, and Small), and "Case type (i.e., docket suffix)" (a dropdown menu). The right column is titled "Search by Docket Number" and contains a field for "Docket number (required)" with an example format of 123-19. Both columns have "Search" and "Clear Search" buttons at the bottom.

2. You will be routed to the login screen where you will enter your **email address** and **password**:



The screenshot shows the DAWSON login screen. At the top, there is a header with the United States District Court logo and the text "Welcome to DAWSON". Below the header is a dark blue bar. The main content area is a white box with the title "Log in to DAWSON". Below the title, it says "Email address and password are case sensitive." There are two input fields: "Email address" and "Password". Below the "Password" field is a link for "Show password". There is a "Log in" button. Below the button are two links: "Forgot password?" and "Don't have an account? Create your account now."

## LOG OUT OF DAWSON

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

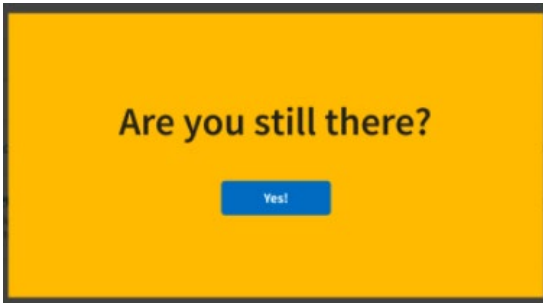
1. To log out of DAWSON, click the **Person Icon** and then **Log Out** in the upper right corner.



## 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 password?**
2. Enter **email address**.
3. Click **Send Password Reset**.
4. Retrieve **reset code** from your email. (Check your spam folder if you do not see it.)
5. Enter **reset code**.
6. Create your new password.

## BEFORE YOU ELECTRONICALLY FILE A PETITION

Before starting a case and filing a Petition with the Court, you can prepare forms and documents in advance. After the petition has been processed, you'll be able to log in at any time to view the status and take action in the case.

Once you start the filing process in DAWSON, you won't be able to save your work and come back to it.

1. Complete the Petition
  - a. This is the document that explains why the petitioner disagrees with the Internal Revenue Service (IRS). There are **three** methods to file the Petition:
    1. Answer some questions and have DAWSON create and file the Petition.
    2. Complete and upload for filing the Court's standard Petition form. [Petition form \(T.C. Form 2\)](#)
    3. Upload for filing a Petition that complies with the requirements of the [Tax Court Rules of Practice and Procedure](#).
  - b. Business
    1. If the petitioner is a business, you'll need to complete and submit the [Corporate Disclosure Statement](#).
2. Upload IRS Notice(s)
  - a. If the petitioner received one or more Notices from the IRS:
    1. Submit a PDF of the Notice(s) they received.
    2. Remove or block out (redact) Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a COPY of the IRS Notice(s) or in a manner that does not permanently alter the original IRS Notice(s).
    3. The Notice(s) will be part of the case record.
3. Confirm the petitioner's identity
  - a. You'll be asked to complete and upload a Statement of Taxpayer Identification Number (STIN) form. This document is sent to the IRS to help them identify the petitioner, but it's never visible as part of the case record. This is the only document that should contain the petitioner's SSN, TIN, or EIN.
  - b. [Download the form](#) and fill it out to submit it.
4. Pay the \$60 filing fee
  - a. After you submit the Petition, you'll be asked to pay a \$60 filing fee.
  - b. You may pay online or mail a check/money order.
5. **IMPORTANT**
  - a. **In most cases, the Court must receive the 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 the case may be dismissed.**

## ACCEPTABLE DIGITAL SIGNATURES IN DAWSON

The combination of your DAWSON username (email address) and password serves as your signature as the individual filing the document.

1. If the document requires a signature in addition to that of the party you represent, such as in a case where both spouses are petitioners and you only represent ONE spouse, the document should be signed by the additional party before being uploaded.
2. If the document is being filed by multiple practitioners, the document should be signed by the additional practitioners before being uploaded.
3. Acceptable digital signatures in DAWSON:
  - a. 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.
  - b. PDFs of documents bearing an actual signature are acceptable. (Print and sign before turning into a PDF.)
  - c. Documents signed using an authentication program (e.g., Adobe or DocuSign) are acceptable. Be sure to remove encryption or password protection prior to uploading into DAWSON.
  - d. 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).
  - e. Stylized signatures on paper submitted forms are not acceptable.

#### REQUIREMENTS FOR UPLOADED DOCUMENTS IN DAWSON

1. The maximum file size for each document uploaded into DAWSON is 250MB.
2. PDF files must not be encrypted, or password protected.
4. PDF Portfolio files are not supported.

[This space intentionally blank]

## ELECTRONICALLY FILE (EFILE) A PETITION

Practitioners with an active DAWSON account can file Petitions online. There are 7 steps to complete the Create a Case process. All fields are required unless noted as optional.

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

1. Log in to your DAWSON account.
2. Review the information provided on the **Welcome to DAWSON** page if this is the first time that you have logged in to DAWSON.
3. Select the **Create a Case** button at the bottom of the page.

**Welcome to DAWSON!**

DAWSON (Docket Access Within a Secure Online Network) is the U.S. Tax Court's electronic filing and case management system.

DAWSON allows you to:

- Immediately receive a docket number upon filing a Petition
- File and view documents electronically
- Access case documents over the internet
- Receive email notifications anytime there is activity in the case

To create a case, you'll need to submit a Petition to the Court. After the Petition is processed by the Court, you'll be able to view the status of the case, submit new documents and perform other actions.

**Create a Case**

4. If you are already associated with a case(s), select the **Create a Case** button at the top of the page.


**Open Cases (2) Closed Cases (0)**


**Create a Case**

**Open Cases**

| Docket No.                | Case Title | Filed Date | Filing Fee* |
|---------------------------|------------|------------|-------------|
| <a href="#">14660-24</a>  | John Doe   | 09/10/24   | Not paid    |
| <a href="#">14659-24L</a> | Jane Doe   | 09/10/24   | Not paid    |

5. Review the information provided on the How to Create a Case page. This information is also included in the [Before you Electronically File a Petition](#) section of this guide.


My Cases



## Create a Case

### How to Create a Case

**⚠** Do not include personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers, birthdates, names of minor children, or financial account information) in the Petition or any other filing with the Court except in the Statement of Taxpayer Identification Number.

Before starting a case, you can prepare forms and documents in advance. **Once you start this process, you won't be able to save your work and come back to it.** After the Petition has been processed, you'll be able to log in at any time to view the status and take action in the case.

#### 1. Complete the Petition

This is the document that explains why the petitioner disagrees with the Internal Revenue Service (IRS). There are three methods to file the Petition:

- Answer some questions and have DAWSON create and file the Petition.
- Complete and upload for filing the Court's standard Petition form. [Petition form \(T.C. Form 2\)](#)
- Upload for filing a Petition that complies with the requirements of the [Tax Court Rules of Practice and Procedure](#).

#### 2. Upload IRS Notice(s)

If the petitioner received one or more Notices from the IRS:

- Submit a PDF of the Notice(s) they received.
- Remove or block out (redact) Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a COPY of the IRS Notice(s) or in a manner that does not permanently alter the original IRS Notice(s).
- The Notice(s) will be part of the case record.

#### 3. Confirm the petitioner's identity

- You'll be asked to complete and upload a Statement of Taxpayer Identification Number (STIN) form. This document is sent to the IRS to help them identify the petitioner, but it's never visible as part of the case record. This is the only document that should contain the petitioner's SSN, TIN, or EIN.
- [Download the form](#) and fill it out to submit it.

#### 4. Pay the \$60 filing fee

- After you submit the Petition, you'll be asked to pay a \$60 filing fee.
- You may pay online or mail a check/money order.

**i** Do not include any additional documents (such as tax returns) with the Petition, except for any IRS Notices, the Statement of Taxpayer Identification Number and the Corporate Disclosure Statement (if filing for a business). Documents that might be evidence can be submitted at a later time.

#### Deadline to File

If the petitioner received a notice in the mail from the IRS, it may show the last date to file or the number of days to file a Petition. **In most cases, the Court must receive the electronically filed Petition no later than 11:59 pm Eastern Time on the last date to file.** Petitions received after this date may be untimely and the case may be dismissed.

Is the petitioner a business?

If the petitioner is a business, you'll need to complete and submit the Corporate Disclosure Statement. Download and fill out the form if you haven't already done so: [Corporate Disclosure Statement \(T.C. Form 6\)](#)

I'm Ready to Start
Print This Page
Cancel

- If desired, you may print the page for reference later.
- When ready, click on the **I'm Ready to Start** button.

## STEP 1 – PETITIONER INFORMATION

Select the type of petitioner that is filing this Petition.

- More questions and options for answers will follow based on the choices selected. For example, the choices and instructions will be different depending on if you select Petitioner, Petitioner and petitioner spouse, A business, or Other.

**Create a Case**

|                               |          |            |                                 |   |                      |                |
|-------------------------------|----------|------------|---------------------------------|---|----------------------|----------------|
| <b>Petitioner Information</b> | Petition | IRS Notice | Case Procedure & Trial Location | Statement of Taxpayer Identification Number | Review & Submit Case | Pay Filing Fee |
|-------------------------------|----------|------------|---------------------------------|---|----------------------|----------------|

**1 of 7 Petitioner Information**

\*All fields required unless otherwise noted

**I am filing this Petition on behalf of...**

☒ Petitioner  
☐ Petitioner and petitioner spouse  
☐ A business  
☐ Other

Petitioner's full name

Country

☒ United States    ☐ International

Mailing address line 1

2. Enter the petitioner contact information in the **I am filing this Petition on behalf of...** section, as applicable.
  - a. For businesses, you will be asked to upload a [Corporate Disclosure Statement](#) PDF.
    - i. Click **Choose File**
    - ii. Select the appropriate PDF from your device.

**Corporate Disclosure Statement**

**i** [Tax Court Rule 60](#) requires a corporation, partnership, or limited liability company filing a Petition with the Court to also file a Corporate Disclosure Statement (CDS).

Download and fill out the form if you haven't already done so:  
[Corporate Disclosure Statement \(T.C. Form 6\)](#)

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

No file chosen

3. Click **Next**, once you have completed the **Petitioner Information** section.

## STEP 2 - PETITION

The Petition is the document that explains why the Petitioner disagrees with the Internal Revenue Service (IRS).

1. If you choose **Answer some questions and have DAWSON create the Petition**, you will be able to type in your responses directly into DAWSON, and you do not need to upload a Petition PDF. DAWSON will generate a document for you.



Create a Case

Petitioner Information

Petition

IRS Notice

Case Procedure & Trial Location

Statement of Taxpayer Identification Number

Review & Submit Case

Pay Filing Fee

2 of 7 Petition

\*All fields required

How do you want to create the Petition?

☒ Answer some questions and have DAWSON create the Petition.
 ☐ Upload a PDF Petition.

1. Explain why the petitioner disagrees with the IRS action(s) in this case (please add each reason separately):

a.

+ [Add another reason](#)

2. State the facts upon which the petitioner relies (please add each fact separately):

a.

+ [Add another fact](#)

Next

Back

Cancel

- a. To add additional reasons and facts, click on the link to **Add another reason** or **Add another fact**. You may add as many reasons or facts as necessary.

Create a Case

Petitioner Information

Petition

IRS Notice

Case Procedure & Trial Location

Statement of Taxpayer Identification Number

Review & Submit Case

Pay Filing Fee

2 of 7 Petition

\*All fields required

How do you want to create the Petition?

☒ Answer some questions and have DAWSON create the Petition.
 ☐ Upload a PDF Petition.

1. Explain why you disagree with the IRS action(s) in this case (please add each reason separately):

a.

+ [Add another reason](#)

2. State the facts upon which you rely (please add each fact separately):

a.

+ [Add another fact](#)

Next

Back

Cancel

- b. You will have the opportunity to review and edit all responses prior to submitting the petition to the Court.
2. If you choose **Upload a PDF Petition**, click on the **Choose File** button to select the PDF document that is saved to a file location on your device.

**Create a Case**

Petitioner Information | **Petition** | IRS Notice | Case Procedure & Trial Location | Statement of Taxpayer Identification Number | Review & Submit Case | Pay Filing Fee

**2 of 7 Petition**

\*All fields required

**How do you want to create the Petition?**

☐ Answer some questions and have DAWSON create the Petition.

☒ Upload a PDF Petition.

**⚠ Do not include personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers, birthdates, names of minor children, or financial account information) in the Petition or any other filing with the Court except in the Statement of Taxpayer Identification Number.**

You may download and fill out the Court's form if you haven't already done so:  
[Petition form \(T.C. Form 2\)](#)

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

No file chosen

**Please read and acknowledge before moving to the next step:**

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

[Cancel](#)

- a. After ensuring that the document(s) you uploaded is redacted appropriately, select the checkbox indicating that **All documents you are filing have been redacted in accordance with [Rule 27](#)** to activate the **Next** button and continue to the next step.

**Please read and acknowledge before moving to the next step:**

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

[Cancel](#)

3. Click **Next**, once you have completed the **Petition** section.

## STEP 3 – IRS NOTICE

Select **Yes** or **No** to indicate whether the petitioner received a notice from the IRS.

1. If **Yes**, upload a PDF document of the IRS notice if you have it. Uploading a copy of the IRS Notice is **optional** and not required.
  - a. Click on the **Choose File** button to select the PDF document that is saved to a file location on your device.

Create a Case

|                        |          |            |                                 |   |                      |                |
|------------------------|----------|------------|---------------------------------|---|----------------------|----------------|
| Petitioner Information | Petition | IRS Notice | Case Procedure & Trial Location | Statement of Taxpayer Identification Number | Review & Submit Case | Pay Filing Fee |
|------------------------|----------|------------|---------------------------------|---|----------------------|----------------|

3 of 7 IRS Notice

Did the petitioner receive a notice from the IRS?

☒ Yes ☐ No

**⚠** Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or blocked out (redacted) from every form except the Statement of Taxpayer Identification Number.

Choose a PDF (.pdf) of the IRS Notice(s) to upload if you have it.  
Make sure file is not encrypted or password protected. Max file size 250MB. You may upload up to five PDF files.

Choose File No file chosen

**IRS Notice 1**

Type of notice/case (required)

-- Select --
⌵

Date IRS issued the notice

📅

Tax year or period for which the notice was issued

City and state of issuing office

[+ Add another IRS Notice](#)

Next
Back
Cancel

- b. Remove or block out (redact) Social Security Numbers (SSN), Taxpayer Identification Numbers (TIN), or Employer Identification Numbers (EIN) on a COPY of the IRS Notice(s) or in a manner that does not permanently alter the original IRS Notice(s).
- c. Select the **Type of notice** that the petitioner received from the dropdown menu. 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

**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.

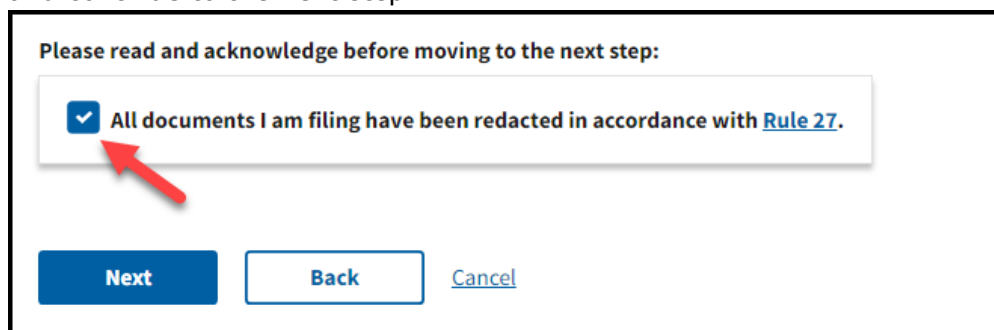
| 2D-Bar Code            |                        |
|------------------------|------------------------|
| Notice                 | 3219-N                 |
| Tax Year               | 2000                   |
| Notice date            | January 23, 2021       |
| Social Security number | ██████████             |
| 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              |                        |

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

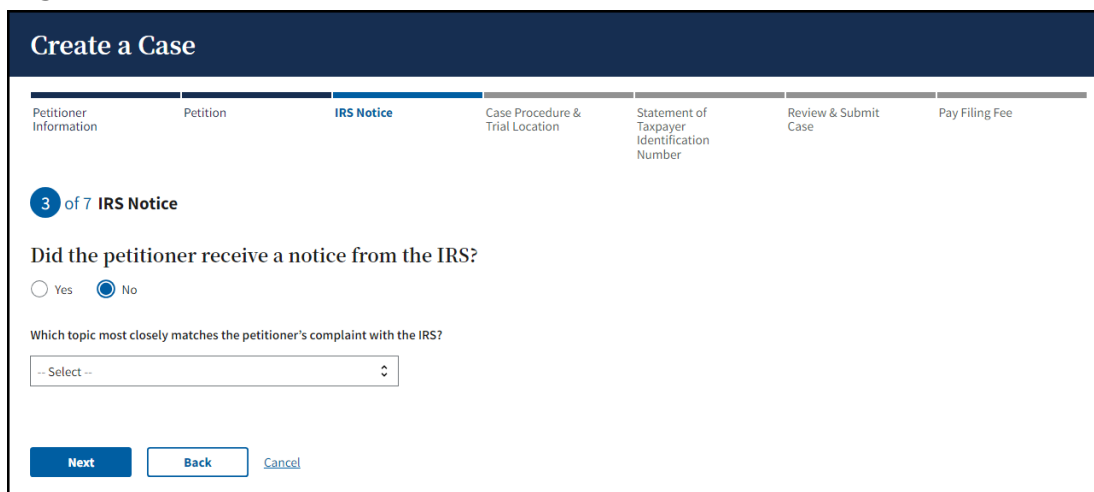
- d. If you have the **Date that the IRS issued the notice**, the **Tax year or period for which the notice was issued**, and the **City and State of the**

**issuing office**, add this information into DAWSON. These three fields are **optional** and not required.

- e. If the petitioner received more than one notice from the IRS, you may click on the **Add another IRS Notice** link to add up to 5 notices.
- f. After ensuring that the document(s) you uploaded is redacted appropriately, select the checkbox indicating that **All documents you are filing have been redacted in accordance with [Rule 27](#)** to activate the **Next** button and continue to the next step.



2. If **No**, select a topic that most closely matches the petitioner's complaint with the IRS.



3. Click **Next**, once you have completed the **IRS notice** section.

## STEP 4 – CASE PROCEDURE AND TRIAL LOCATION

Select Regular or Small tax case procedure and a preferred trial location.

1. Click on the link for more information about [Which case procedure to choose](#).
2. Select a Preferred Trial location from the dropdown.

Create a Case

Petitioner Information

Petition

IRS Notice

Case Procedure & Trial Location

Statement of Taxpayer Identification Number

Review & Submit Case

Pay Filing Fee

4 of 7 Case Procedure & Trial Location

\*All fields required

Case procedure

If the case qualifies, it may be handled as a small tax case. The Court handles small tax cases differently.  
[Which case procedure should I choose?](#)

Select case procedure

☒ Regular case
 ☐ Small case

U.S. Tax Court trial locations

This is the preferred location where the case may be heard if it goes to trial. Trial locations may vary based on case procedure selected. [Trial locations](#)

Preferred trial location

-- Select --

Next

Back

Cancel

- Click **Next** once you have completed the **Case Procedure and Trial Location** Section.

## STEP 5 – STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

The Statement of Taxpayer Identification Number is sent to the IRS to help them identify the petitioner, but it's never visible as part of the case record. **This is the only document that should contain the petitioner's Social Security Number (SSN), Taxpayer Identification Number (TIN), or Employee Identification Number (EIN).**

- Click on the **Choose File** button to select the PDF document that is saved to a file location on your device.

**Create a Case**

Petitioner Information   Petition   IRS Notice   Case Procedure & Trial Location   **Statement of Taxpayer Identification Number**   Review & Submit Case   Pay Filing Fee

**5 of 7 Statement of Taxpayer Identification Number**

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

Download and fill out the form if you haven't already done so:  
[Statement of Taxpayer Identification Number \(T.C. Form 4\)](#), [↗](#)

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

No file chosen

[Cancel](#)

2. Click **Next**, once you have completed the **Statement of Taxpayer Identification Number** Section.

## STEP 6 – REVIEW AND SUBMIT CASE

Take the time to review the information that you input to ensure that it is correct.

**The Petition will NOT be created with the Court until the Submit Documents and Create Case button is clicked.**

1. If you want to make a change, use the **Back button** at the bottom of the page or click the **Edit** link in any individual section to navigate back to the page that you would like to make edits to.
2. Clicking on the document links will open a new tab for you to review the documents that you uploaded.
3. The **Review & Submit Case** page may look different from the screen capture below, depending on the selections you made during the process. Ensure that the data you input and the document(s) you uploaded match what is displayed on this page.

# Create a Case

|                        |          |            |                                 |   |                      |                |
|------------------------|----------|------------|---------------------------------|---|----------------------|----------------|
| Petitioner Information | Petition | IRS Notice | Case Procedure & Trial Location | Statement of Taxpayer Identification Number | Review & Submit Case | Pay Filing Fee |
|------------------------|----------|------------|---------------------------------|---|----------------------|----------------|

## 6 of 7 Review & Submit Case

Review the information to make sure it is accurate. If you want to make a change, use the Back button at the bottom or Edit link in each section. You will not be able to make changes to the case once you create it without filing a motion.

**i** The Petition will not be created with the Court until the Submit Documents & Create Case button is clicked.

### Counsel's Contact Information

privatePractitioner 3 Test  
Some Firm  
234 Main St  
Apartment 4  
Under the stairs  
Chicago, IL 61234  
Phone: +1 (555) 555-5555  
Email: privatePractitioner3@example.com  
Tax Court Bar No.: PT1111

**i** Any additional counsel may enter an appearance after the Petition is processed by the Court.

### 1. Petitioner Information [Edit](#)

|            |   |
|------------|---|
| Party type | Petitioner contact information  |
| Petitioner | John Doe<br>123 Main St.<br>Some City, CA 55555<br>Phone: 555-555-5555<br>Email: john.doe@example.com |

### 2. Petition [Edit](#)

Reason(s) why you disagree with the IRS action(s) in this case  
a. Lorem ipsum dolor sit amet, consectetur adipiscing elit. Aenean commodo ligula eget dolor. Aenean massa. Cum sociis natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus. Donec quam felis, ultricies nec, pellentesque eu, pretium quis,.

Fact(s) upon which you rely  
a. Lorem ipsum dolor sit amet, consectetur adipiscing elit. Aenean commodo ligula eget dolor. Aenean massa. Cum sociis natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus. Donec quam felis, ultricies nec, pellentesque eu, pretium quis,.

### 3. IRS Notice [Edit](#)

IRS notice 1  
Notice of Deficiency  
2022  
07/01/24  
Some City, CA  
[IRS Notice 1 Redacted.pdf](#)

### 4. Case Procedure and Trial Location [Edit](#)

|                |                          |
|----------------|--------------------------|
| Case procedure | Requested trial location |
| Regular        | Los Angeles, California  |

### 5. Statement of Taxpayer Identification Number [Edit](#)

[Form 4 Statement of Taxpayer Identification Number 3.pdf](#)

#### A Few Reminders Before You Submit

1. In most cases, the Court must receive the electronically filed Petition no later than 11:59 pm Eastern Time on the last date to file.
2. Do not combine any additional documents with the Petition. Additional documents may be submitted after the Petition has been processed.
3. Confirm that all information being submitted appears as you want it to appear. After submitting the petition to the Court, you will only be able to make changes by filing a motion.

**⚠** Ensure that personal information (such as Social Security Numbers, Taxpayer Identification Numbers, Employer Identification Numbers) has been removed or blocked out (redacted) from every form except the Statement of Taxpayer Identification Number.

[Submit Documents & Create Case](#) [Back](#) [Cancel](#)

4. If you chose to have DAWSON create a Petition document for you and there are additional counsel representing the party to the case, the additional counsel may enter an appearance after the Petition is processed by the Court.
5. Click the **Submit Documents & Create Case** button once you have completed the review and you are ready to submit the Petition to the Court. You will **NOT** be able to go back and make changes to this submission once you submit the Petition and related documents without filing a motion.

## STEP 7 – PAY FILING FEE

After the Petition is submitted and the case is created, you will receive a Case Docket Number. You will also need to pay the Court's Filing fee after you submit the case. The Court's filing fee is \$60 and can be paid online after you submit the Petition.

1. Click on the **Pay Now Online** button.

The screenshot shows a web interface for paying a filing fee. At the top, a dark blue header displays 'Docket Number: 10142-25' and 'John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent'. Below this is a horizontal navigation bar with seven tabs: 'Petitioner Information', 'Petition', 'IRS Notice', 'Case Procedure & Trial Location', 'Statement of Taxpayer Identification Number', 'Review & Submit Case', and 'Pay Filing Fee' (which is highlighted in blue). The main content area is titled '7 of 7 Pay Filing Fee'. It features a green success message: 'Your case has been assigned docket number 10142-25' with a checkmark icon, followed by the text 'Your case has been created and your documents were sent to the U.S. Tax Court.' Below this, a note states: 'Once the Petition is processed by the Court, you will be able to submit documents.' The section is titled 'Pay \$60 filing fee' and includes instructions: 'Pay by credit/debit card, PayPal, or ACH (bank account) online. You'll need your docket number. Your case's filing fee status may take 2-3 business days from payment date to update.' A prominent blue button labeled 'Pay Now Online' is shown with a red arrow pointing to it. Below the button are two expandable sections: 'Mail-in payment' and 'Can't afford to pay the filing fee?', each with a plus sign to its right. At the bottom left is a button labeled 'Go to My Cases'.

2. A new browser tab will open, and you will be directed to the **US Tax Court Fees – Petitions** page on the [Pay.gov](https://www.pay.gov) website.



An official website of the United States government [Here's how you know](#)

**Pay.gov** [Sign In](#)

[Browse Payments](#) [See All Forms](#) [Help](#) [About Us](#)

### US Tax Court Fees - Petitions

- Before You Begin**
- Complete Agency Form
- Enter Payment Info
- Review & Submit
- Confirmation

**About this form**  
Use this form to pay United States Tax Court petition fees

**Accepted Payment Methods:**

- Bank account (ACH)
- PayPal account
- Venmo account
- Debit or credit card

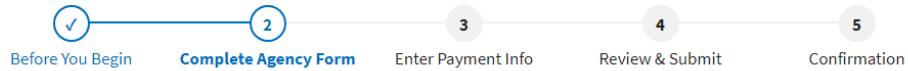
[Preview Form](#) [Cancel](#) [Continue to the Form](#)

This is a secure service provided by United States Department of the Treasury. The information you will enter will remain private. [Please review our privacy policy](#) for more information.

We're here to help! +

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

## US Tax Court Fees - Petitions



### U.S. Tax Court Fees Petitions

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.

\* Required Field

|  |                      |                      |
|--|----------------------|----------------------|
| First Name *                               | Middle Initial       | Last Name *          |
| <input type="text"/>                       | <input type="text"/> | <input type="text"/> |
| Street Address 1 *                         |                      |                      |
| <input type="text"/>                       |                      |                      |
| Street Address 2                           |                      |                      |
| <input type="text"/>                       |                      |                      |
| Country *                                  |                      |                      |
| <input type="text" value="United States"/> |                      |                      |
| City *                                     | State/Province *     | Zip/Postal Code *    |
| <input type="text"/>                       | <input type="text"/> | <input type="text"/> |
| Phone Number *                             | Extension            |                      |
| <input type="text"/>                       | <input type="text"/> |                      |
| Email Address *                            |                      |                      |
| <input type="text"/>                       |                      |                      |
| Number of Petitions ( \$60.00 Each ) *     |                      |                      |
| <input type="text"/>                       |                      |                      |
| Total Dollar Amount *                      |                      |                      |
| <input type="text" value="\$0.00"/>        |                      |                      |

[Continue](#) [View PDF](#)

5. Click **Continue**.
6. Select the payment method and click **Next**.
7. Input payment information and click the **Review and Submit Payment** button.
8. **Print** Confirmation Page.
9. Note that it may take 2-3 business days from payment received date or approval of waiver for the payment status to update in DAWSON.

---

## OTHER FILING FEE 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 petitioner's name and Docket Number(s) on the check
- ii. Make checks/money orders payable to:

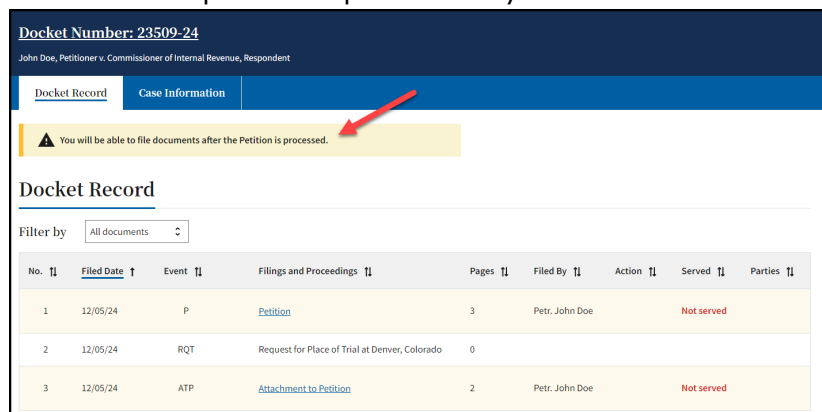
Clerk, United States Tax Court

400 Second Street, NW

Washington, DC 20217

2. Waiver

- i. Submit an [Application for Waiver of Filing Fee](#).
- ii. This waiver can be submitted electronically in DAWSON after the petition has been served to the IRS, 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 eFile it.



**Docket Number: 23509-24**  
John 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**

Filter by: All documents

| No. | Filed Date | Event | Filings and Proceedings                        | Pages | Filed By       | Action | Served     | Parties |
|-----|------------|-------|--|-------|----------------|--------|------------|---------|
| 1   | 12/05/24   | P     | <a href="#">Petition</a>                       | 3     | Petr. John Doe |        | Not served |         |
| 2   | 12/05/24   | RQT   | Request for Place of Trial at Denver, Colorado | 0     |                |        |            |         |
| 3   | 12/05/24   | ATP   | <a href="#">Attachment to Petition</a>         | 2     | Petr. John Doe |        | Not served |         |

## REVIEW THE DAWSON GENERATED PETITION DOCUMENT

If you chose to have DAWSON generate the Petition for you in the previous steps, you can review the document from the Docket Record.

1. Click on the Docket number link or click the Go to My Cases button.

Docket Number: 14755-24
John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

Petitioner Information
Petition
IRS Notice
Case Procedure & Trial Location
Statement of Taxpayer Identification Number
Review & Submit Case
Pay Filing Fee

7 of 7 Pay Filing Fee

✓ The case has been assigned docket number 14755-24  
The case has been created and documents were sent to the U.S. Tax Court.

Once the Petition is processed by the Court, you will be able to submit documents.

**Pay \$60 filing fee**

Pay by credit/debit card, Amazon Pay, PayPal or ACH (bank account) online. You'll need the docket number.  
The case's filing fee status may take 2-3 business days from payment date to update.

Pay Now Online

Mail-in payment +

Can't afford to pay the filing fee? +

Go to My Cases

- Click on the Petition link in the docket record.

Docket Number: 23509-24
John 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

Filter by All documents

| No. | Filed Date | Event | Filings and Proceedings                        | Pages | Filed By       | Action | Served     | Parties |
|-----|------------|-------|--|-------|----------------|--------|------------|---------|
| 1   | 12/05/24   | P     | <a href="#">Petition</a>                       | 3     | Petr. John Doe |        | Not served |         |
| 2   | 12/05/24   | RQT   | Request for Place of Trial at Denver, Colorado | 0     |                |        |            |         |
| 3   | 12/05/24   | ATP   | <a href="#">Attachment to Petition</a>         | 2     | Petr. John Doe |        | Not served |         |

- The Petition document will have a coversheet, followed by the generated petition that includes the information that you input. The screen capture below shows a portion of how the generated Petition document may appear. Note that your document may look different based off the selections and data that you input.

# United States Tax Court

Washington, DC 20217

John Doe

Petitioner

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed

## PETITION

**1. Which IRS ACTION(S) do you dispute?**

Notice of Deficiency

**2. If applicable, provide the date(s) the IRS issued the NOTICE(S) for the above and the city and state of the IRS office(s) issuing the NOTICE(S):**

07/01/24 - Some City, CA

**3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued:**

2022

**4. Which case procedure and trial location are you requesting?**

Regular - Los Angeles, California

## CASE DETAIL PAGE

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

Welcome, privatePractitioner 3 Test

Open Cases (3)

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="#">14755-24</a> | John Doe   | 09/13/24   | Not paid    |
| <a href="#">14660-24</a> | Jane Doe   | 09/10/24   | Not paid    |
| <a href="#">14659-24</a> | James Doe  | 09/10/24   | Not paid    |

Search for a Case

Advanced Search

To file an Entry of Appearance, Substitution of Counsel, etc.

Docket number

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

Search

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).

Docket Number: 23509-24

John 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

Filter by All documents

| No. ↑↓ | Filed Date ↑ | Event ↑↓ | Filings and Proceedings ↑↓                     | Pages ↑↓ | Filed By ↑↓    | Action ↑↓ | Served ↑↓  | Parties ↑↓ |
|--------|--------------|----------|--|----------|----------------|-----------|------------|------------|
| 1      | 12/05/24     | P        | <a href="#">Petition</a>                       | 3        | Petr. John Doe |           | Not served |            |
| 2      | 12/05/24     | RQT      | Request for Place of Trial at Denver, Colorado | 0        |                |           |            |            |
| 3      | 12/05/24     | ATP      | <a href="#">Attachment to Petition</a>         | 2        | Petr. John Doe |           | Not served |            |

## 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. A printer-friendly Docket Record is available by clicking **Printable Docket Record** in the upper right corner on the Docket Record tab (This link is available after the Petition has been processed by the Court.).

## CASE INFORMATION TAB

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

The screenshot shows the 'My Cases' page for Case 14354-22. The page has a blue header with the 'My Cases' title and a user profile icon. Below the header, the case name 'John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent' is displayed. The 'Docket Record' and 'Case Information' tabs are visible, with 'Case Information' selected. The 'Overview' tab is active, showing 'Case Details' and 'Trial Information'. The 'Case Details' section includes a table with the following information:

| Notice/case type         | Case procedure        |
|--------------------------|-----------------------|
| Deficiency               | Regular Tax Case      |
| IRS notice date          | Filing fee*           |
| 05/11/22                 | Paid 06/29/22 pay.gov |
| Requested place of trial |                       |
| San Diego, California    |                       |

\*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'. A 'Print Confirmation' link is located next to the 'Case Details' section.

- 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 the 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, if any.
    - b. Intervenor/Participant(s) Sub-Menu

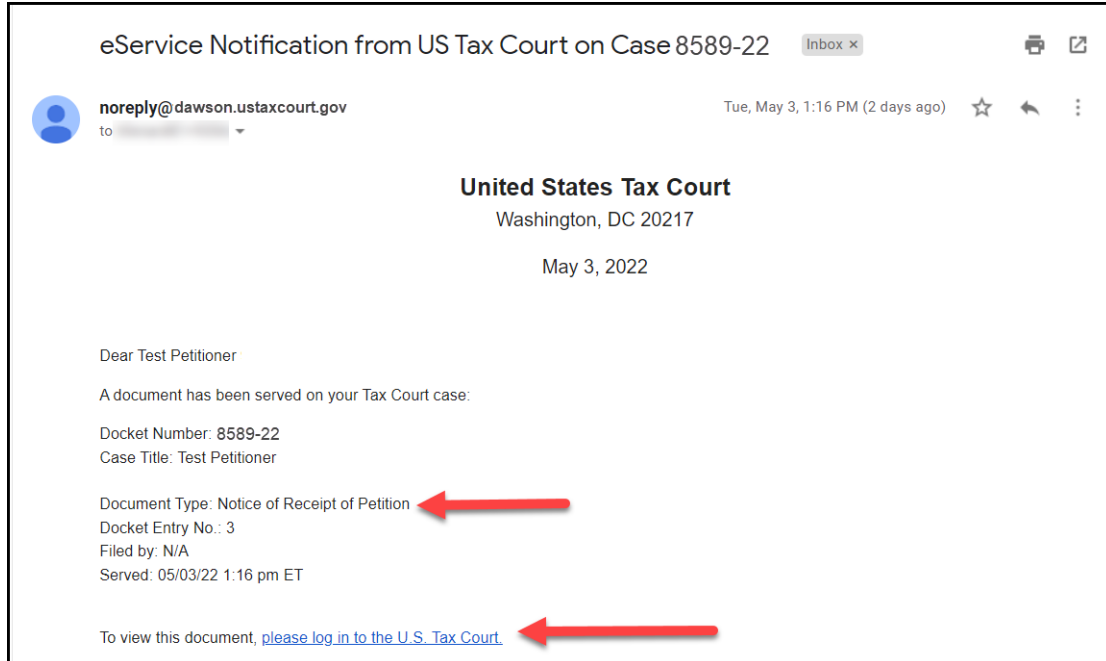
- i. The Intervenor/Participant(s) Sub-Menu lists the contact information (name, address, phone number, and email) and service method for any intervenor(s) or other participant(s).
- c. Respondent Counsel Sub-Menu
  - i. The Respondent Counsel Sub-Menu lists the contact information (name, address, phone number, and email) and service method for all IRS attorneys on the case.

[This space intentionally blank]



## NOTICE OF RECEIPT OF PETITION

1. When the Court processes the 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 the case from your dashboard, note that the Notice of Receipt of Petition is now available on the Docket Record.

The screenshot shows the "My Cases" dashboard for the United States Tax Court. The case selected is "Docket Number: 23509-24" (John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent). The "Docket Record" tab is active, showing a list of documents filed on 12/05/24.

| No. | Filed Date | Event | Filings and Proceedings                        | Pages | Filed By       | Action | Served   | Parties |
|-----|------------|-------|--|-------|----------------|--------|----------|---------|
| 1   | 12/05/24   | P     | <a href="#">Petition</a>                       | 3     | Petr. John Doe |        | 12/05/24 | R       |
| 2   | 12/05/24   | RQT   | Request for Place of Trial at Denver, Colorado | 0     |                |        |          |         |
| 3   | 12/05/24   | ATP   | <a href="#">Attachment to Petition</a>         | 2     | Petr. John Doe |        | 12/05/24 | R       |
| 4   | 12/05/24   | NOTR  | <a href="#">Notice of Receipt of Petition</a>  | 3     |                |        | 12/05/24 | P       |

4. If you uploaded an IRS Notice(s), it will be filed on the docket record as Attachment to Petition.
5. The **File a Document** button is now available in the upper right corner of the screen.

## UPDATE CONTACT INFORMATION

Private Practitioners can update their contact information within DAWSON.

### IRS PRACTITIONERS

If you are an IRS Practitioner, contact Admissions ([admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov)) if you need to update your contact information.

### PRIVATE PRACTITIONERS

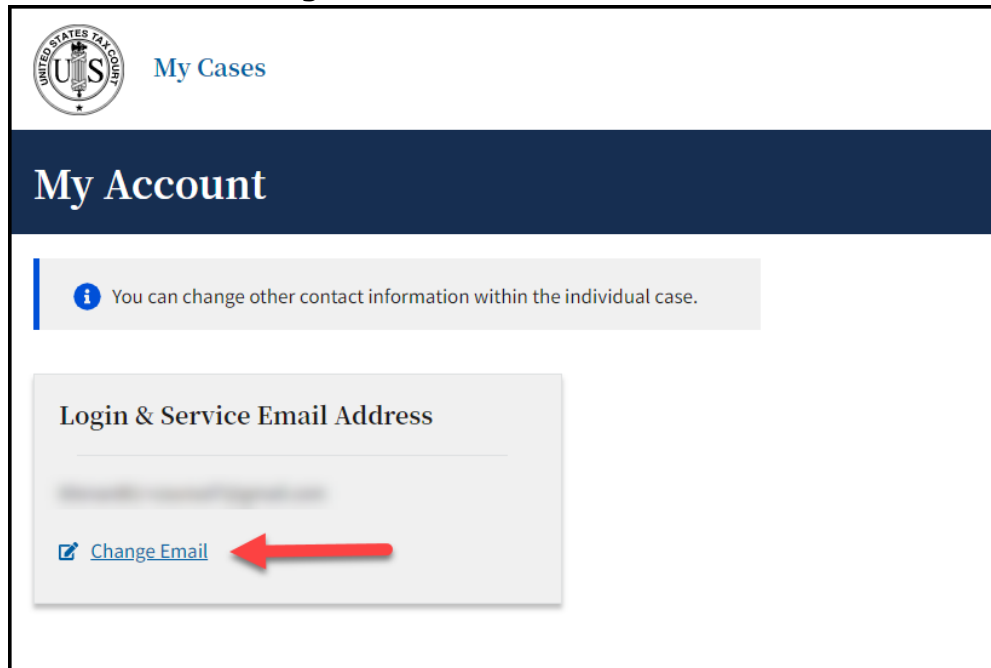
1. As a practitioner, you can update your contact information by clicking on the **Person Icon** and then **My Account** in the upper right corner.



2. Updating your contact information (Address or Phone number) will automatically generate one of the following:
  - a. A Notice of Change of Address
  - b. A Notice of Change of Phone Number
  - c. A Notice of Change of Address and Phone Number
    1. The automatically generated notices will be filed and served in each of your open cases, and in any case closed within the past 6 months.
3. Updating your email address does **NOT** automatically generate a Notice of Change of Email Address.
  - a. NOTE that changing your email address in DAWSON will change both your service email and your login email. Only one email address per account is permitted.
  - b. Click on the dropdown arrow in the upper right-hand side of the screen and select **My Account**.



- c. Click the link to **Change Email**.



UNITED STATES TAX COURT  
My Cases

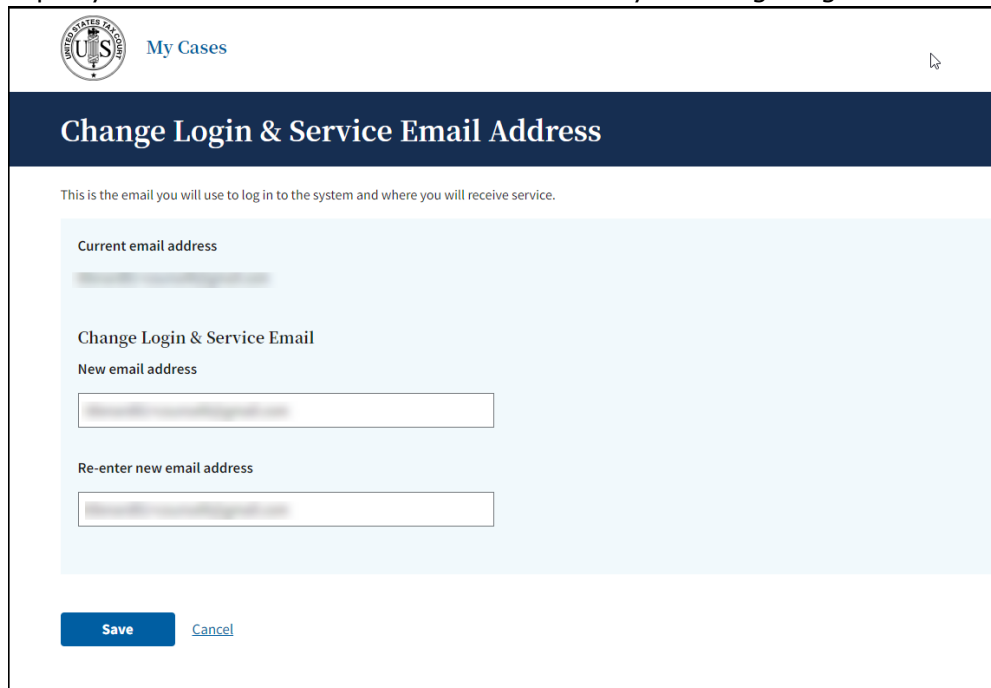
## My Account

**i** You can change other contact information within the individual case.

### Login & Service Email Address

[Change Email](#)

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



UNITED STATES TAX COURT  
My Cases

## Change Login & Service Email Address

This is the email you will use to log in to the system and where you will receive service.

Current email address

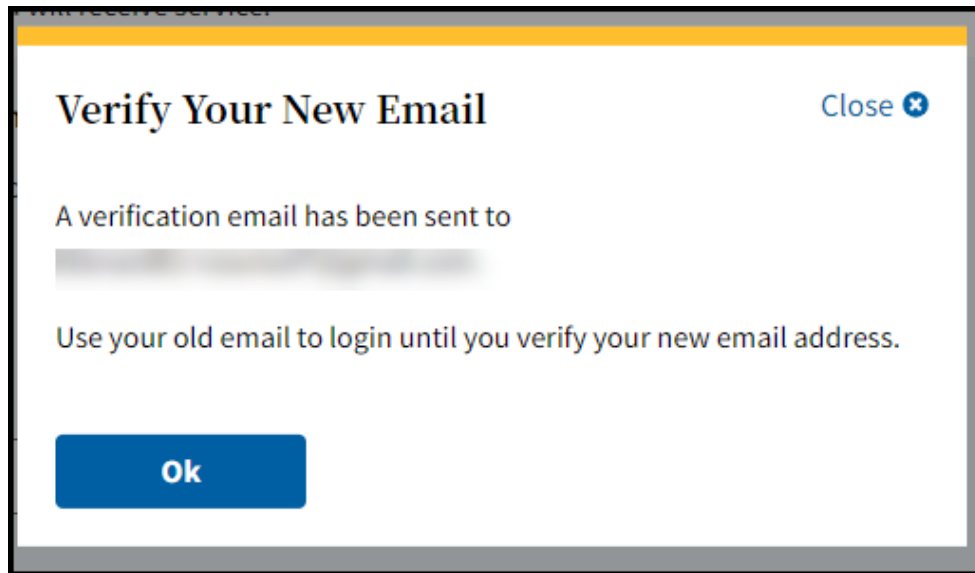
Change Login & Service Email

New email address

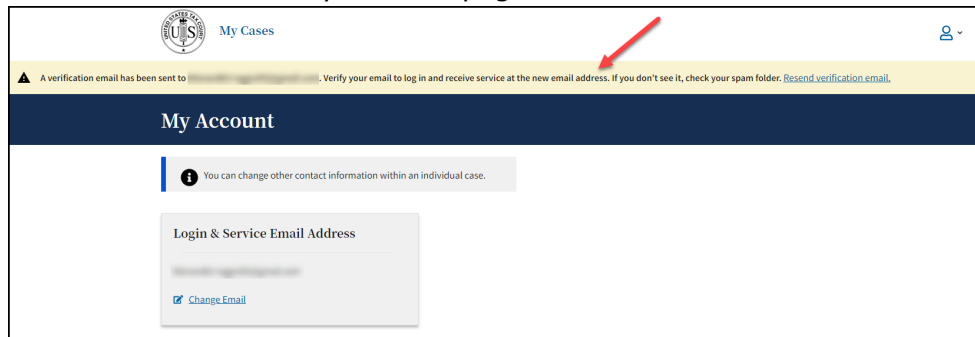
Re-enter new email address

**Save** [Cancel](#)

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



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

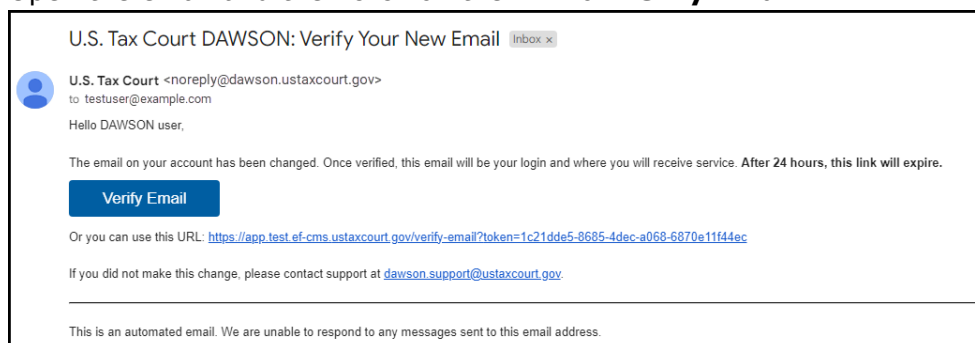


- g. **DO NOT LOG OUT OF DAWSON! STAY LOGGED IN! DO NOT CLOSE YOUR BROWSER WINDOW!**

- h. 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).

1. If you don't see it in your inbox, check your junk/spam/promotions folders.

- i. Open the email and then click on the link for **Verify Email**.



- j. After you click **Verify Email** you will be directed to this page, where you can click **Log In** with your new email address.



- k. Log into DAWSON with your new email address. Your password will remain the same as it was previously.
- l. If you did not receive the verification email after you changed your email in DAWSON, or if the verification email link has expired, log back in to DAWSON with your old email address and click on the **Resend Verification email** link in the yellow banner at the top of the page to send a new verification email.
4. Employer changes (An attorney who worked for a private law firm now works for IRS Office of Chief Counsel, or vice versa)
- a. Be sure that you have:
1. Withdrawn from all your active cases.
  2. Update your contact information in DAWSON following the steps outlined in the above steps.
  3. Contact Admissions ([admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov)) to request an update to the employer information associated with your account, so that your information is correct in DAWSON.
5. REMINDER: Each person admitted to practice before the Court shall promptly notify the Court of any change in contact information. See Rule 200€, Tax Court Rules of Practice and Procedure.

## PETITIONERS

1. Client petitioner mailing addresses and phone numbers can be updated within DAWSON.
2. A petitioner's mailing address and phone number are updated by clicking **Edit** by the petitioner's name on the **Petitioner** tab under **Case Information** within a case.
3. Updating a petitioner's contact information (mailing address or phone number) will automatically generate one of the following notices in the case:
  - a. A Notice of Change of Address
  - b. A Notice of Change of Phone Number
  - c. A Notice of Change of Address and Phone Number
4. A petitioner's mailing address and phone number will need to be updated separately in each of their cases.

Docket Number: 20049-21

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  
N/A  
petitioner1@example.com

Service preference  
None

Counsel  
privatePractitioner 1 Test (PT1234) [View](#)  
privatePractitioner1@example.com  
+1 (555) 555-5556

[This space intentionally blank]

## ELECTRONICALLY FILE (EFILE) OTHER DOCUMENTS

You may eFile documents other than a Petition in DAWSON.

### EFILING IS MANDATORY

1. **Electronic filing (eFiling) is mandatory for most parties represented by counsel (practitioners) in cases with petitions filed on or after July 1, 2010.**
  - a. See Rule 26(b), Tax Court Rules of Practice and Procedure.
  - b. Mandatory eFiling does not apply to:
    - i. Pro se petitioners, including petitioners assisted by low-income taxpayer clinics and Bar-sponsored pro bono programs that participate in Tax Court calendar calls.
    - ii. Practitioners who apply to the Court for and are granted relief from the requirement to eFile based on good cause.
    - iii. Documents filed at trial sessions; or documents not eligible for eFiling.
  - c. The Court will not accept for filing any document required to be eFiled under this policy that is submitted by mail or delivered to the Clerk's Office in paper form unless it is accompanied by a motion for leave to file in paper and that motion is granted.

### EXEMPTION FROM EFILING FOR LOW-INCOME TAXPAYER CLINICS AND BAR-SPONSORED PRO BONO PROGRAMS

1. Practitioners employed by low-income taxpayer clinics or who assist taxpayers as part of a Bar-sponsored pro bono program may, but are not required to, eFile on their clients' behalf.
2. Practitioners who wish to be exempt from eFiling under the low-income taxpayer clinic/Bar-sponsored pro bono program exemption must file a motion to be exempt from eFiling in each case in which they wish to be exempt.

### GOOD CAUSE EXCEPTION TO EFILING

1. Upon motion and a showing of good cause, the Court may exempt a practitioner who has entered an appearance in a case (or cases) from eFiling and permit filing in paper form.
2. If a practitioner is unable to eFile, they must file in **each case** for which they are seeking to be exempt a paper motion for leave to be exempted from eFiling (motion for exemption) and show good cause (i.e., hardship to the practitioner) why he or she cannot eFile. There is no blanket exception.
3. A motion for exemption, if granted, does not alter any preexisting deadlines.
4. Accordingly, the practitioner may also wish to submit in paper form, along with the motion for exemption, any responsive documents that are due to ensure all filing deadlines are met.
5. Note: If the Court grants a practitioner's motion for exemption, they will not be eligible to receive electronic service (eService) in that case.

## WHAT DOCUMENTS MAY BE EFILED

1. Please refer to the Tax Court's website for a [comprehensive list of documents](#) that can be eFiled in DAWSON.
2. 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.
  - a. Please include the case caption (e.g., ABC Corporation, Petitioner v. Commissioner of Internal Revenue, Respondent) and Docket Number on all filings.

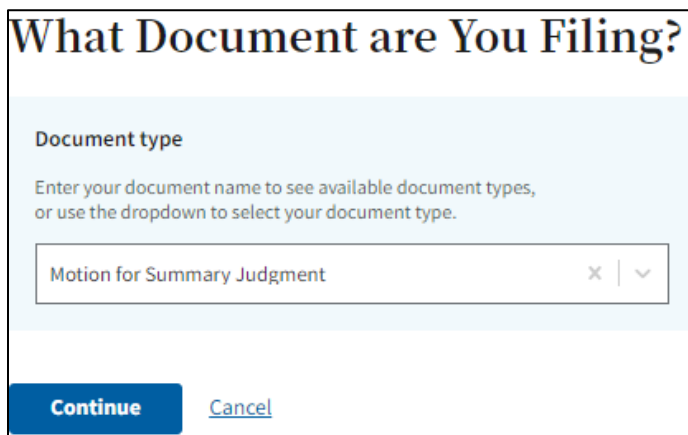
## HOW TO EFILE A DOCUMENT

1. As a practitioner representing a party to a case, you may eFile a document in that case by clicking on **File a Document** in the case header:



The screenshot shows the top header of the DAWSON system. On the left, it displays the 'Docket Number: 139-20S' and the case caption 'John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent'. On the right, there is a blue button labeled 'File a Document'. Below the header, there are two tabs: 'Docket Record' and 'Case Information'.

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



The screenshot shows a modal window titled 'What Document are You Filing?'. Inside, there is a section labeled 'Document type' with instructions: 'Enter your document name to see available document types, or use the dropdown to select your document type.' Below this is a search input field containing the text 'Motion for Summary Judgment'. At the bottom of the modal, there are two buttons: 'Continue' and 'Cancel'.


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.

☐ John Doe, Petitioner

☐ Jane Doe, 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.
8. Review Filing.

## 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)  | Parties Filing The Document(s) |
|---|--------------------------------|
| <p>Motion for Summary Judgment</p> <p><a href="#">MotionforSummaryJudgement.pdf</a></p> | <p>Objections?</p> <p>No</p>   |
| <p>Filing parties</p> <p>Test Petitioner, Petitioner</p>                                |                                |

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

9. If you confirm 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.
10. Click **Submit Your Filing** to file the document.
11. Click **Back** to return to the previous screen and make changes.
12. Click **Cancel** to cancel the transaction.
13. After successfully filing a document, you should be directed 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: 23509-24

File a Document

John Doe, 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

Filter by

All documents

Printable Docket Record

| No. ↑↓ | Filed Date ↑ | Event ↑↓ | Filings and Proceedings ↑↓                                 | Pages ↑↓ | Filed By ↑↓    | Action ↑↓ | Served ↑↓ | Parties ↑↓ |
|--------|--------------|----------|--|----------|----------------|-----------|-----------|------------|
| 1      | 12/05/24     | P        | <a href="#">Petition</a>                                   | 3        | Petr. John Doe |           | 12/05/24  | R          |
| 2      | 12/05/24     | RQT      | Request for Place of Trial at Denver, Colorado             | 0        |                |           |           |            |
| 3      | 12/05/24     | ATP      | <a href="#">Attachment to Petition</a>                     | 2        | Petr. John Doe |           | 12/05/24  | R          |
| 4      | 12/05/24     | NOTR     | <a href="#">Notice of Receipt of Petition</a>              | 3        |                |           | 12/05/24  | P          |
| 5      | 12/05/24     | M034     | <a href="#">Motion for Summary Judgment (No Objection)</a> | 2        | Petr. John Doe |           | 12/05/24  | B          |

## TIPS & TRICKS


- All uploaded documents must be in PDF format (.pdf). The maximum file size for each upload is 250MB.
  - Note: PDF Portfolio files are not supported at this time.
- If your document is larger than 250MB, you should upload the information in pieces 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 username (email address) and password in DAWSON serves as the signature of the individual filing the document.
    - If the document requires a signature in addition to that of the party you represent, such as in a case where both spouses are petitioners and you only represent one spouse, the document should be signed by the additional party before being uploaded.


- If the document is being filed by multiple practitioners, the document should be signed by the additional practitioners before being uploaded.
  - Note: In TEFRA cases being submitted under Rule 248(a), the tax matters partner must sign to certify that no other party objects to the entry of decision.
- 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.
  - Stylized signatures (e.g., signing with “/s” or using cursive font) are not preferred but are acceptable when made with authorization.
- 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.

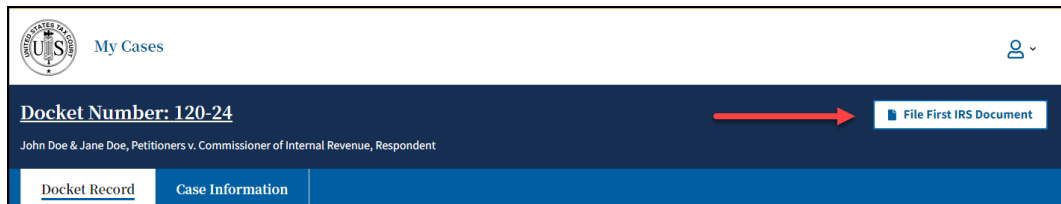
|   |          |       |   |                |   |                         |          |   |
|---|----------|-------|---|----------------|---|-------------------------|----------|---|
| 6 | 12/28/22 | M115  | <a href="#">Motion for Leave to File Report</a> | (No Objection) | 4 | Petr. Test Petitioner 6 | 12/28/22 | B |
| 7 | 12/28/22 | MISCL | <a href="#">Report</a>                          | (Lodged)       | 5 | Petr. Test Petitioner 6 | 12/28/22 | B |

- The Judge assigned to your case will either grant or deny the motion.
  - If the motion is granted, the Court will officially file the document on the docket record.

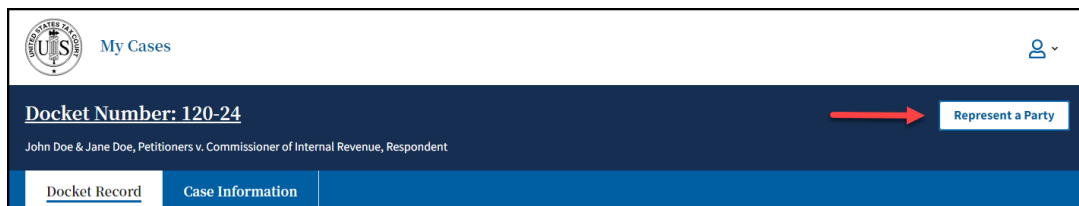
- If the motion is denied, the document will remain as Lodged on the docket record and will not be filed.

## ENTRY OF APPEARANCE


1. Entry of Appearance for Respondent (the IRS)
  - a. The very first IRS attorney to file a document in a case should click on the **File First IRS Document** button in the case header:



- b. eFiling the first IRS document using a DAWSON account will serve as that attorney's Entry of Appearance. The Court will manually associate (enter an appearance for) any additional IRS attorney(s) who signed the first document.
- c. Thereafter, any subsequent IRS attorney who needs access to the case to file a document will need to file an Entry of Appearance or Substitution of Counsel. This may be done by clicking on **Represent a Party** button in the case header:



- d. When filing an Entry of Appearance, there is now an option to either automatically generate the document (if all parties to the case receive electronic service) or upload a PDF form. DAWSON will automatically associate the IRS attorney filing the appearance document as counsel for the Commissioner of Internal Revenue.

 My Cases

**Docket Number: 120-24**  
John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

## Represent a Party to this Case

\*All fields required unless otherwise noted


### Type of Document You're Filing

Document type

Enter your document name to see available document types, or use the dropdown to select your document type.

Entry of Appearance x | v

### Tell Us About This Document

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

☒ Auto-generate Entry of Appearance PDF (Use only if you do not need to add attachments or a Certificate of Service.)  
☐ Upload PDF form

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

1. Auto-generate Entry of Appearance PDF
  - a) This option will only display if all parties to the case receive electronic service.
  - b) If you selected auto-generate Entry of Appearance PDF, note that this workflow does not support the addition of attachments, or a Certificate of Service.
  - c) Click the **Review Filing** button.
  - d) The **Review Your Filing** page will display. This screen displays the auto-generated Entry of Appearance form on the right side of the page.
  - e) Be sure to review the document.
  - f) Click **Submit Your Filing** to file the auto-generated Entry of Appearance.

**Docket Number: 120-24**  
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 document(s) to ensure personal information has been removed or redacted.**

**Your Document(s)**

Entry of Appearance for Respondent  
[Entry of Appearance for Respondent](#)

**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.

**Submit Your Filing**
Back
Cancel

**United States Tax Court**  
Washington, DC 20217

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

Docket No. 120-24

**Entry of Appearance**

The undersigned, being duly admitted to practice before the United States Tax Court, hereby enters an appearance for Respondent in the above-entitled case.

Dated: 06/20/24

inPractitioner 7 Test  
234 Main St  
Apartment 4  
Under the stairs  
Chicago, IL 61234  
+1 (555) 555-5555  
Tax Court Bar No. RT0000  
inPractitioner7@example.com

A SEPARATE ENTRY OF APPEARANCE MUST BE FILED FOR EACH DOCKET NUMBER.

## 2. Upload PDF Form

- a) If you selected **Upload PDF Form**, you may select whether you have Attachments, including a Certificate of Service (required for parties receiving paper service).
- b) Click on the **Choose File** button and select the PDF file from a location on your computer.
- c) Click **Review Filing**.
- d) The **Review Your Filing** page will display.
- e) Be sure to review the document.
- f) Check the box to confirm that you have ensured that the document has been redacted in accordance with Rule 27.
- g) Click **Submit Your Filing** to file the uploaded PDF.



**Docket Number: 15288-23**  
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 document(s) to ensure personal information has been removed or redacted.**

**Your Document(s)**

Entry of Appearance for Respondent

[Entry of Appearance.pdf](#)

**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](#)

- e. Once an IRS attorney is associated with a case (by filing/signing the first document, or filing an Entry of Appearance, Substitution of Counsel, etc.), they will be able to eFile documents in that case by clicking on the **File a Document** button in the case header:

**Docket Number: 139-20S**  
John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

[Docket Record](#)

[Case Information](#)

[File a Document](#)

2. Entry of Appearance for a Private Practitioner
- a. If a Practitioner with an active DAWSON account did not file the Petition on behalf of a petitioner and now wants to appear on behalf of the petitioner, the practitioner will need to file an Entry of Appearance, Substitution of Counsel, etc. to gain access to the case. This may be done by clicking on the **Represent a Party** button in the case header:

**Docket Number: 120-24**  
John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

[Docket Record](#)

[Represent a Party](#)

- b. Select the appropriate appearance document and then indicate the Party or Parties that you are representing.
- c. If filing an Entry of Appearance, there is now an option to either automatically generate the document or upload a PDF form.



## Docket Number: 120-24

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

## Represent a Party to this Case

\*All fields required unless otherwise noted

### Type of Document You're Filing

#### Document type

Enter your document name to see available document types, or use the dropdown to select your document type.

Entry of Appearance



### Tell Us About the Parties You're Representing

#### Who are you representing?

Check all that apply

☒ John Doe, Petitioner

☒ Jane Doe, Petitioner

### Tell Us About This Document



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

☒ Auto-generate Entry of Appearance PDF (Use only if you do not need to add attachments or a Certificate of Service.)

☐ Upload PDF form



**Review Filing**

[Cancel](#)

1. Auto-generate Entry of Appearance PDF
  - a) If you selected Auto-generate Entry of Appearance PDF, note that this workflow does not support the addition of attachments, including a Certificate of Service.
  - b) Click the **Review Filing** button.

- c) The **Review Your Filing** page will display. This screen displays the auto-generated Entry of Appearance form on the right side of the page.
- d) Be sure to review the document.
- e) Click **Submit Your Filing** to file the auto-generated Entry of Appearance.

- 2. Upload PDF Form
  - a) If you selected **Upload PDF Form**, you may select whether you have Attachments or a Certificate of Service included with the document upload.
  - b) Click on the **Choose File** button and select the PDF file from a location on your computer.
  - c) Click **Review Filing**.
  - d) The **Review Your Filing** page will display.
  - e) Be sure to review the document.
  - f) Check the box to confirm that you have ensured that the document has been redacted in accordance with Rule 27.
  - g) Click **Submit Your Filing** to file the uploaded PDF.

**Docket Number: 15288-23**  
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 document(s) to ensure personal information has been removed or redacted.

**Your Document(s)**

Entry of Appearance for Petrs. John Doe & Jane Doe  
[Entry of Appearance.pdf](#)

**Parties You're Representing**

**Parties**  
 John Doe, Petitioner  
 Jane Doe, 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](#)

- d. Once the practitioner is associated with a case, they will be able to eFile documents in that case by clicking on **File a Document** in the case header:

**Docket Number: 139-20S** [File a Document](#)  
John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

Docket Record
Case Information

## TIPS AND TRICKS

- When a practitioner enters an appearance or when a practitioner files the first IRS document on a case, a service email will **not** be sent to that practitioner's email address but will be sent to all parties to the case that have registered for eService. A green confirmation banner is displayed in DAWSON indicating a successful filing.
- Service emails are sent to practitioners that are parties to the case for subsequent filings after their first document is filed on a case.

## SPECIAL CIRCUMSTANCES

1. Filing Additional Document(s) Before Service of Petition
  - a. Additional documents cannot be eFiled in a new case until after the Petition is processed and served on the IRS.
  - b. Before the Petition is served on the IRS, the user will get a warning that no additional documents can be eFiled until after the Petition is processed:

**Docket Number: 139-20S**  
John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent

Docket Record
Case Information

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

- c. After the Petition is processed and served on the IRS, a practitioner will be able to eFile new documents in a case by clicking on **File a Document** in the

case header:

**Docket Number: 139-20S** File a Document

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

Docket Record Case Information




## 2. 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, Private Practitioner

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 in which you are counsel have an active hyperlink on the **My Cases** Page; Cases in which you are not counsel 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

|  |   |
|--|---|
| <b>Notice/case type</b><br>Deficiency                      | <b>Case procedure</b><br>Regular Tax Case |
| <b>IRS notice date</b><br>No notice provided               | <b>Filing fee*</b><br>Paid 10/28/19 N/A   |
| <b>Requested place of trial</b><br>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 across multiple cases, even if consolidated, 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. Respondent's 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 across multiple cases, even if consolidated, 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 in which you are counsel.



- 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 confirm 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  
 isPractitioner 3 Test, Respondent Counsel  
 isPractitioner 4 Test, Respondent Counsel  
 isPractitioner 5 Test, Respondent Counsel  
 John Doe and Jane Doe, Petitioners  
 privatePractitioner 3 Test, Petitioner Counsel  
 privatePractitioner 4 Test, Petitioner Counsel  
 isPractitioner 3 Test, Respondent Counsel  
 isPractitioner 4 Test, Respondent Counsel  
 isPractitioner 5 Test, Respondent Counsel  
 Joan Doe, Petitioner  
 privatePractitioner 2 Test, Petitioner Counsel  
 privatePractitioner 4 Test, Petitioner Counsel  
 isPractitioner 3 Test, Respondent Counsel  
 isPractitioner 4 Test, Respondent Counsel  
 isPractitioner 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 routed 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 filed and is accessible from the Docket Record. [Print receipt.](#) [Clear](#)

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

**United States Tax Court**  
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

**Receipt of Filing**

Filed by Petrs. John Doe and Jane Doe  
Filed 06/15/23 8:30 am ET

| Documents Filed | Document Includes |
|-----------------|-------------------|
| Status Report   |                   |

3. Sealed Cases in DAWSON, Generally
  - a. If a case has been sealed by Court Order, the case is sealed in DAWSON.
  - b. The docket record and all documents on the record of a sealed case, other than Opinions, are sealed from public view in DAWSON.
  - c. Parties to a sealed case or their counsel may access the case through DAWSON and may eFile documents in DAWSON.
4. Sealing a Petition or Case
  - a. Parties wishing to file a Petition under seal must file the Petition on paper along with a Motion to Seal. The Motion should specify whether it seeks to seal the entire case or only the Petition.
  - b. Parties wishing to seal an existing case may electronically file a Motion to Seal.
5. Filing Documents in a Sealed Case
  - a. With the exception of an initial pleading or entry of appearance, parties may file documents in a sealed case in the same manner as filing documents in a case that is not sealed.
  - b. If a case is already sealed, an initial filing (such as an Entry of Appearance) must be filed in paper. Once a party or counsel has been added to a case, the party or counsel may eFile documents in DAWSON.
6. Sealing Specific Documents
  - a. Individual documents on the docket record can be sealed in two ways.
    - i. A document may be sealed from the public.
    - ii. A document may be sealed from both the public and from the parties to the case.
  - b. Documents that have been sealed display the red lock icon next to the document title on the Docket Record. Hovering a mouse over the lock displays the level of seal (sealed from the public or sealed from the public and parties to the case).

Docket Record


Case Information

Docket Record

Filter by

All documents

[Printable Docket Record](#)

| No. ↑↓ | <u>Filed Date</u> ↑ | Event ↑↓ | Filings and Proceedings ↑↓   | Pages ↑↓ | Filed By ↑↓    | Action ↑↓ | Served ↑↓ | Parties ↑↓ |
|--------|---------------------|----------|--|----------|----------------|-----------|-----------|------------|
| 1      | 12/05/24            | P        |  <a href="#">Petition</a> | 3        | Petr. John Doe |           | 12/05/24  | R          |

- c. Parties wishing to seal a document that was already filed (e.g., after discovering missed redactions) may electronically file a Motion to Seal specifying whether the document is to be sealed from the public or from both the public and the parties.
- d. Parties wishing to file a new document under seal must file the document in paper along with a Motion to Seal specifying whether it is to be sealed from the public or both the public and the parties.
  - i. Example: Submitting a document for *in camera* review.

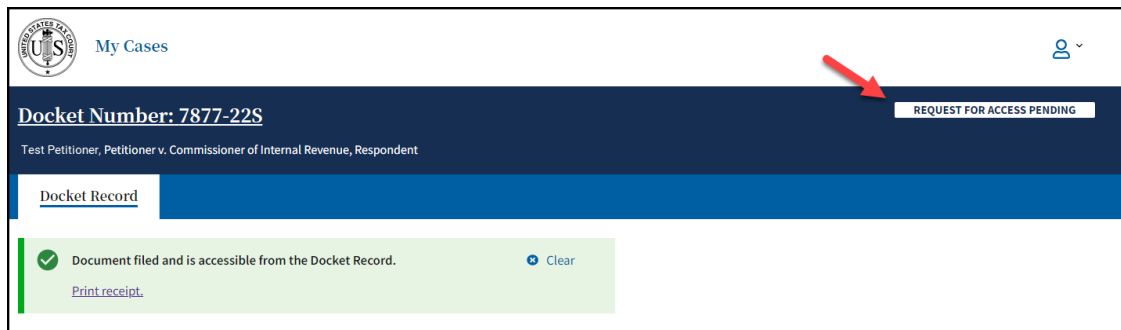
[This space intentionally blank]

## INTERVENOR TO A CASE

An intervenor to a case is typically the non-requesting spouse in a section 6015 (“Innocent Spouse”) case. If you represent a party that 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. As a practitioner, you may file this form electronically, but note that DAWSON does not yet allow for you to select intervenor as the filing party. When filing the Notice of Intervention on behalf of the intervenor, select the petitioner as the filing party and the Court’s Docket Section will correct it on the record after performing a quality review check of the filing.
3. After efilng the Notice of Intervention, a green confirmation banner is displayed, a print receipt is available, and a “Request for Access Pending” notification is displayed.



4. Alternatively, you may mail the completed form to:  
  
United States Tax Court  
  
400 Second St. NW  
  
Washington, DC 20217
5. Once the form is processed by the Court, the intervenor will be added to the case and you will be added as counsel for intervenor.

## ELECTRONIC SERVICE (ESERVICE)

Rule 21(b)(1)(D), Tax Court Rules of Practice and Procedure, authorizes service by electronic means if the person served consented in writing. Unless a practitioner has been granted an exemption from mandatory eFiling, the use of 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 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 (\*see note below). 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 if all parties receive electronic service. 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). The document may also be saved or printed at this time. Practitioners are required to regularly log on to DAWSON to view any new activity in their case(s).

\*When a practitioner enters an appearance or when a practitioner files the first IRS document on a case, a service email will **not** be sent to that practitioner's email address but will be sent to all parties to the case that have registered for eService. Service emails are sent to practitioners that are parties to the case for subsequent filings after their first document is filed on a case.

### PAPER SERVICE

The filing party must make paper service on service parties who have not consented to electronic service. The filing party must also make paper service when filing a document with the Court in paper form. Certificates of service are required for paper service.

### DOCUMENTS NOT ELIGIBLE FOR ESERVICE

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

### 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 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, practitioners 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.

[This space intentionally blank]

## FIND A CASE

To search for a case in DAWSON that is not one in which you have entered an appearance, you can click on the Advanced Search button on your dashboard if you are logged in.

When a logged in Practitioner views a case docket record that they are not a party to, the Practitioner will only be able to see the “public” view of the case (only non-sealed Orders, Opinions, and briefs efiled by Practitioners after 8/1/2023 will have active links).

If you are not logged in, 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, the text "Welcome to DAWSON", and links for "Log In" and "Create Account". Below the header is a dark blue "Search" bar. Underneath the bar are four tabs: "Case", "Order", "Opinion", and "Practitioner". The "Case" tab is selected. Below the tabs, a message states: "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." The search interface is divided into two main sections: "Search by Name" and "Search by Docket Number". The "Search by Name" section includes a "Petitioner name (required)" field with a note about advanced syntax, a "Country" section with radio buttons for "All", "United States", and "International", "Date filed start date" and "Date filed end date" fields with calendar icons, a "Case procedure" section with radio buttons for "All", "Regular", and "Small", and a "Case type (i.e., docket suffix)" dropdown menu. The "Search by Docket Number" section includes a "Docket number (required)" field with an example format "123-19" and a "Search" button. Both sections have a "Clear Search" link.

## 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 filtering the **Country, State, Date filed start date, Date filed end date, Case procedure, or Case type (i.e. docket suffix)** to further refine your search. If the United States is selected, U.S. Territories and military bases are included. These fields are not required but can be used in any combination to refine results.

## VIEW A CASE DOCKET RECORD

Any case docket record that is not sealed can be viewed in DAWSON.

1. After using the Case Search (described in the previous section), click on the case docket number link from the results list to open the case docket record.

### Search

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

Anyone can search for a case 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 Name

**Petitioner name** (required)  
Advanced syntax search (\*, "", -, etc.) is not supported at this time.

  
**Country**  
☒ All ☐ United States ☐ International  
**Date filed start date**  
MM/DD/YYYY   
**Date filed end date**  
MM/DD/YYYY   
**Case procedure**  
☒ All ☐ Regular ☐ Small  
**Case type (i.e., docket suffix)**  
  
[Search](#) [Clear Search](#)

#### Search by Docket Number

**Docket number** (required)  
Example of docket number format: 123-19

  
[Search](#) [Clear Search](#)


### Results

29 match(es) shown

|   | Petitioner(s) | Docket No.               | Filed Date | Case Title | State         |
|---|---------------|--------------------------|------------|------------|---------------|
| 1 | John Doe      | <a href="#">17809-17</a> | 08/21/17   | John Doe   | Texas         |
| 2 | Jane Doe      | <a href="#">7778-08</a>  | 04/01/08   | Jane Doe   | Massachusetts |
| 3 | Joseph Doe    | <a href="#">9400-08</a>  | 04/21/08   | Joseph Doe | New York      |



- The case docket record will display. Note that only some of the documents on the docket record are available for viewing by the public. Documents available for viewing have a hyperlink. See list of documents in the section [What Documents are Viewable Electronically by the General Public?](#) of this guide.


Welcome to DAWSON
Log In Create Account

Docket Number: 1234-24  
John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record

Docket Record
Printable Docket Record

Filter by
All documents

| No. | Filed Date | Event | Filings and Proceedings                            | Pages | Filed By       | Action | Served   | Parties |
|-----|------------|-------|--|-------|----------------|--------|----------|---------|
| 1   | 09/23/24   | P     | Petition   | 3     | Petr. John Doe |        | 09/24/24 | R       |
| 2   | 09/23/24   | RQT   | Request for Place of Trial at Cleveland, Ohio      | 0     |                |        |          |         |
| 3   | 09/24/24   | NOTR  | Notice of Receipt of Petition                      | 3     |                |        | 09/24/24 | P       |
| 4   | 09/24/24   | OF    | <a href="#">Order for Filing Fee on 10-24-2024</a> | 1     |                |        | 09/24/24 | B       |
| 5   | 10/11/24   | FEE   | Filing Fee Paid                                    | 0     |                |        |          |         |
| 6   | 11/04/24   | A     | Answer (Attachment(s))                             | 19    | Resp.          |        | 11/04/24 | B       |
| 7   | 11/04/24   | EA    | Entry of Appearance for Respondent                 | 2     | Resp.          |        | 11/04/24 | B       |

- When viewing the docket record of a case, you can sort each column, filter for specific document types, and/or print the docket record.
- To view a document that is available for viewing (indicated by the hyperlink), click on the link. The document will display.
- To return to the docket record of the case, click on the back button in your browser.

[This space intentionally blank]

## 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). Click on the **Orders and Opinions** menu and select **Today's Orders**. You can also navigate directly to the page by going here: <https://dawson.ustaxcourt.gov/todays-orders>.

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. Log in to your DAWSON account.
2. Click on the **Advanced Search** URL in the upper right corner of your dashboard.

The screenshot shows the DAWSON dashboard. At the top, there's a 'My Cases' link and a user profile icon. Below this, a dark blue banner says 'Welcome, privatePractitioner 6 Test'. The main content area has two tabs: 'Open Cases (1)' and 'Closed Cases (0)'. Under 'Open Cases', there's a table with one row: Docket number 30661-21W, Case title John Doe, Date filed 11/22/21. To the right of the table is a 'File a Case' button. Further right is a 'Search for a Case' section with a text input for 'Docket number' and a 'Search' button. A red box highlights the 'Advanced Search' link in the top right corner of the dashboard, with a red arrow pointing to it.

3. Click on the **Order** Tab.

The screenshot shows the DAWSON 'Search' page. At the top, there's a 'My Cases' link and a user profile icon. Below this, a dark blue banner says 'Search'. The main content area has three tabs: 'Case', 'Order', and 'Opinion'. The 'Order' tab is highlighted with a red box. Below the tabs, there's a section titled 'Anyone can search for an order in our system for cases filed on or after May 1, 1986.' with 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 is a search form with a 'Search by keyword and phrase' input field, a 'Docket number' input field, and a 'Case title / Petitioner's name' input field. There are also dropdown menus for 'Judge' (set to 'All judges') and 'Date range' (set to 'All dates'). A 'Search' button and a 'Clear Search' link are at the bottom. On the right side, there's a 'How to Use Search' section with a list of search operators: '""' (Include only exact matches), '+' (AND (includes all words/phrases)), and '|' (OR (includes one or more words/phrases)). It also states 'No other commands are supported at this time' and provides a link to 'Learn more about searching in DAWSON'.

4. 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.
    - ii. Do not enter quotation marks for searches that you do not want exact matches for.
    - iii. For example: If you enter **Smith** for your search, results will include terms that include **Smith**, as well as **Smithson**.
- 5. 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 with two or more keywords or phrases
      - 2. For example: Search **Motion for Summary Judgment + "Denied"**
- 6. To search orders by Docket Number:
  - a. Enter a specific Docket Number to narrow searches to within a single Docket number.
- 7. To search orders by Case title or Petitioner name:
  - a. Enter a specific Case title or Petitioner name in the appropriate box.
- 8. To search orders by Judge:
  - a. Choose a specific Judge's Name from the drop-down menu.
  - b. Note: the default is all Judges.
- 9. To search orders by date:
  - a. The default is all dates, but you may also choose a custom date or date range.
  - b. When custom dates are selected, you must enter a start date, but you may choose to leave off the end date.
- 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 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

or

Case title / Petitioner's name

Judge

Date range

All judges

All dates

Search

Clear Search

⚠

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

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](#)

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.

## 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). Click on the **Orders and Opinions** menu and select **Today's Opinions**. You can also navigate directly to the page by going here: <https://dawson.ustaxcourt.gov/todays-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

- Log in to your DAWSON account.

2. Click on the **Advanced Search** URL in the upper right corner of your dashboard.

My Cases

Welcome, privatePractitioner 6 Test

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

| Docket number             | Case title | Date filed |
|---------------------------|------------|------------|
| <a href="#">30661-21W</a> | John Doe   | 11/22/21   |

Search for a Case [Advanced Search](#)

To file an Entry of Appearance, Substitution of Counsel, etc.

Docket number

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

[Search](#)

Filing Fee Options

Pay by debit/credit card

Copy your docket number(s) and pay online.

[Pay now](#)

Other options +

3. Click the **Opinion** tab:

My Cases

Search

Case Order Opinion

Anyone can search for an opinion 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.

Search by keyword and phrase

Judge

All judges

Date range

All dates

Docket number or Case title / Petitioner's name

Include types: ☒ T.C. ☒ Memorandum ☒ Summary ☒ Bench Opinion (Order of Service of Transcript)

[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](#)

4. Search opinions with a keyword or phrase.
- When search is initiated from the keyword or phrase area, DAWSON will include in the search:
    - The case caption.
    - The content of the opinion.
    - The opinion title.
  - For exact matches, be sure to include quotation marks around your search term.
    - 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**.
- 5. 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"**
- 6. To search opinions by Docket Number:
  - a. Enter a specific Docket Number to narrow searches to within a single Docket number.
  - b. To search opinions by Case title or Petitioner name:
  - c. Enter a specific Case title or Petitioner name to search for
- 7. To search opinions by Judge:
  - a. Enter a specific Judge's name.
  - b. 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 opinions by Opinion Type:
  - a. The default is all opinion types.
  - b. Uncheck the opinion types that you do not want 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 in additional search criteria (date ranges, a specific Judge, etc.).

- 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 Opinion search page if needed.

## FIND A PRACTITIONER

Any public non-logged in user can search for Practitioners that have a U.S. Tax Court Bar number.

## HOW TO SEARCH FOR A PRACTITIONER

1. Go to <https://dawson.ustaxcourt.gov/>.
2. Click on the Practitioner tab.
3. Search by Practitioner Name or by Practitioner Bar number.

Search

Case

Order

Opinion

Practitioner

The information in the search results below is maintained by the Admissions Clerk of the U.S. Tax Court.  
Practitioners may:

- Update their contact information by logging into DAWSON and updating their practitioner accounts.
- Change their practitioner type, practice type, or admission status by contacting the Admissions Clerk at [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov).

Search by Name

Practitioner name (required)

Practitioner type (optional)

☒ All
☐ Attorney
☐ Non-Attorney

Practice type (optional)

☐ IRS
☐ DOJ
☐ Private

Admission Status (optional)

- Select one or more -

Original Bar State (optional)

- Select one or more -

Search

Clear Search

Search by Bar Number

Bar number (required)

Search

Clear Search

#### 4. Practitioner Name

- Input a Name in the Practitioner Name field.
- Click the **Search** button.
- Results will display in a table. A total number of results will display, along with a paginator if there are more than 100 results.

Search

Case

Order

Opinion

Practitioner

The information in the search results below is maintained by the Admissions Clerk of the U.S. Tax Court.  
Practitioners may:

- Update their contact information by logging into DAWSON and updating their practitioner accounts.
- Change their practitioner type, practice type, or admission status by contacting the Admissions Clerk at [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov).

Search by Name

Practitioner name (required)

Smith

Practitioner type (optional)

☒ All
☐ Attorney
☐ Non-Attorney

Practice type (optional)

☐ IRS
☐ DOJ
☐ Private

Admission Status (optional)

- Select one or more -

Original Bar State (optional)

- Select one or more -

Search

Clear Search

Search by Bar Number

Bar number (required)

Search

Clear Search

Search Results

1

Next >

Count: 1,111

| Bar No. | Name        | Original Bar State | Admission Status | Admission Date | Practitioner Type | Practice Type |
|---------|-------------|--------------------|------------------|----------------|-------------------|---------------|
| SA0377  | A. A. Smith | N/A                | Inactive         | 11/05/1925     | Attorney          | Private       |

#### 5. Bar Number

- Input a complete Bar number in the field (partial Bar numbers will not return any results).
- Click the **Search** button.



3. If there is a practitioner with the Bar number that you searched for, the practitioner will display in the results.

## Search

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

The information in the search results below is maintained by the Admissions Clerk of the U.S. Tax Court. Practitioners may:

- Update their contact information by logging into DAWSON and updating their practitioner accounts.
- Change their practitioner type, practice type, or admission status by contacting the Admissions Clerk at [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov).

### Search by Name

Practitioner name (required)

Practitioner type (optional)

☒ All ☐ Attorney ☐ Non-Attorney

Practice type (optional)

☐ IRS ☐ DOJ ☐ Private

Admission Status (optional)

- Select one or more -

Original Bar State (optional)

- Select one or more -

[Search](#) [Clear Search](#)

### Search by Bar Number

Bar number (required)

[Search](#) [Clear Search](#)

## Search Results

Count: 1


| Bar No. | Name        | Original Bar State | Admission Status | Admission Date | Practitioner Type | Practice Type |
|---------|-------------|--------------------|------------------|----------------|-------------------|---------------|
| SA0377  | A. A. Smith |                    | Inactive         | 11/05/1925     | Attorney          | Private       |

## SCHEDULED TRIAL SESSIONS

Scheduled trial sessions are posted on the Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov). Click on the **About the Court** menu and select **Trial Sessions**. You can also navigate directly to the page by going here: <https://dawson.ustaxcourt.gov/trial-sessions>.

Information about public access to remote proceedings and information about Zoomgov proceedings are available as links on the Scheduled Trial Sessions Page.

Scheduled Trial Sessions that display in the table can be filtered by Proceeding type, Session type, Location, and assigned Judge.


Welcome to DAWSON
Log In Create Account

## Scheduled Trial Sessions

Information on this page is current as of 11/22/24 08:24 AM Eastern.

**Proceeding type**

☒ All
☐ In Person
☐ Remote

**Session type (optional)**
**Location (optional)**
**Judge (optional)**

- Select one or more -
- Select one or more -
- Select one or more -

[Reset Filters](#)

1
2
Next >

Count: 164

| Start Date | Location | Proceeding Type | Session Type | Judge |
|------------|----------|-----------------|--------------|-------|
|------------|----------|-----------------|--------------|-------|

### Remote Proceedings

[Public Access to Remote Proceedings](#)  
[Zoomgov Proceedings Resources](#)

## ADDITIONAL RESOURCES

- Terms of Use: <https://www.ustaxcourt.gov/dawson-tou/>
- Notice Regarding Privacy and Public Access to Case Files: <https://www.ustaxcourt.gov/notice-regarding-privacy/>
- Frequently Asked Questions: <https://ustaxcourt.gov/dawson-faqs-basics/>
- Glossary: <https://www.ustaxcourt.gov/petitioners-glossary/>
- Tax Court Rules of Practice and Procedure: <https://www.ustaxcourt.gov/rules/>
- Guidance for Practitioners: <https://www.ustaxcourt.gov/practitioners/>
- Case Related Forms: <https://ustaxcourt.gov/case-related-forms/>

## ADDITIONAL SUPPORT

Still have a question or a 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/>.