How to Prepare Your Documents

Before Filing Your Case with the U.S. Tax Court

Before You Begin Your Case...

There are a few things you need to do to prepare your documents before filing your case. Read through and follow these instructions carefully.

Have the IRS Notice(s) You've Received Available to Submit

If you've received an IRS notice, such as a Notice of Deficiency or Notice of Determination, you'll need to include a copy with your Petition. The U.S. Tax Court must receive all Petitions in a timely manner. The IRS notice shows the last date to file or the number of days you have to file a petition. **The Court must receive your electronically filed petition no later than 11:59 pm Eastern Time on the last date to file.**

Fill Out Your Petition Form

Complete the petition form, USTC Form 2, or you can upload your own petition that complies with the requirements of the Tax Court Rules of Practice and Procedure. **Do not** include personal information (such as Social Security Numbers or employer identification numbers, birthdates, names of minor children, or financial account information) in your Petition.

Remove Personal Information From Your Petition and IRS Notice(s)

If the IRS notice includes personal information (such as Social Security Numbers or employer identification numbers), remove or redact that information before including it with your Petition. You can remove this information by deleting it, marking through it so it's illegible, or any other method that will prevent it from being seen.

Combine Your Petition and IRS Notice(s) Into a Single PDF

Scan your petition and IRS notice into one Petition PDF or combine them digitally. This is what you'll upload to the Court to start your case.

Don't Submit Extra Documents With Your Petition

Do not include any additional documents with your Petition, except for the IRS Notice. Documents that might be evidence can be submitted at a later time.