



How to Create a Case

Instructions for Creating a Case

Before starting the filing process please review the helpful tips provided below. This will help instruct you in what is needed and how to go about proceeding with filing your Petition.



Check the Deadline for Filing

You may have received a notice in the mail from the Internal Revenue Service (IRS). The IRS notice may show 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.** Petitions received after this date are untimely and your case may be dismissed for lack of jurisdiction.



Confirm Your Identity

You'll be asked to upload your Statement of Taxpayer Identification Number (STIN)* form in Step 1 of creating a case. This document is sent to the IRS to help them identify you, but it's never stored as public record.

If you didn't already fill out the form, you can download it now.

 [Download Statement of Taxpayer Identification Number \(T.C. Form 4\)](#)

**This is the only document that should contain your Social Security Number (SSN), Taxpayer Identification Number (TIN), or Employer Identification Number (EIN). Do not include your SSN, TIN, or EIN on any other document you file with the Court.*



Prepare the Petition

1. Complete Your Petition

This is the document that explains why you're challenging the IRS's determination. You can complete the Court's standard Petition form [or](#) you can upload your own Petition that complies with the requirements of the Tax Court Rules of Practice and Procedure.

If you didn't already fill out the form, you can download it now.

 [Download Petition form \(T.C. Form 2\)](#)

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

2. Create a PDF of your Petition and IRS notice (if you received one)

Scan your Petition and IRS notice into one Petition PDF (max file size of 250MB) or combine them digitally. ([Learn more about how to merge files into one PDF.](#))

*****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.*



If You're Filing Jointly with a Spouse, for Someone Else or for a Business...

Joint Petition With A Spouse

To file a joint Petition with your spouse, you must have their consent. Both you and your spouse must sign the Petition form. If you do not have their consent, select "Myself" as the person who is filing.

Someone Else

To file a case on behalf of another taxpayer, you must be authorized in this Court as provided by the Tax Court Rules of Practice and Procedure (Rule 60). Enrolled agents, certified public accountants, and powers of attorney who are not admitted to practice before the Court are not eligible to represent taxpayers.

A Business

If you're filing for a business, you'll need to complete and submit the Ownership Disclosure Statement.

If you didn't already fill out the form, you can download it now

 [Download Ownership Disclosure Statement \(T.C. Form 6\)](#)