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REPORTER OF DECISIONS

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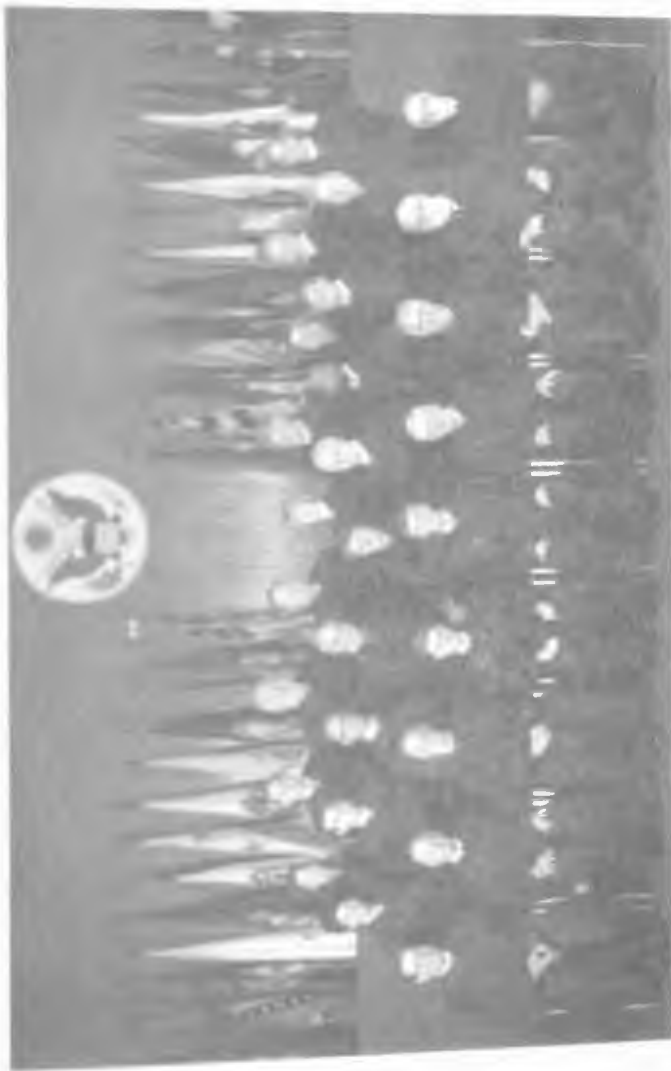
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#### JUDGES AND SENIOR JUDGES

*Sentel from left*—Laurence J. Whalen, Joel Gerber, Stephen J. Swift, Howard A. Dawson, Jr., John O. Colvin, Arthur L. Nims III, Julian I. Jacobs, Robert P. Ruwe, and Renato Beghe

*Standing front row from left*—Carolyn P. Chiechi, Michael B. Thornton, Juan F. Vasquez, James S. Halpern, Mary Ann Cohen, Thomas B. Wells, Maurice B. Foley, Joseph H. Gale, and David Laro

*Standing back row from left*—Elizabeth Crewson Paris, Mark V. Holmes, Robert A. Wherry, Jr., Harry A. Haines, L. Paige Marvel, Joseph Robert Goeke, Diane L. Kroupa, David Gustafson, and Richard T. Morrison

*Absent*—Herbert L. Chabot

## RULE 26. ELECTRONIC FILING

The Court will accept for filing documents submitted, signed, or verified by electronic means that comply with procedures established by the Court.

### *Note*

On December 12, 2005, the Tax Court issued Interim Rule 22A, which provided:

In cases assigned to the electronic filing pilot program, the Court will accept for filing documents submitted, signed, or verified by electronic means that comply with procedures established by the Court.

On May 8, 2009, the Court commenced an electronic filing pilot program under which registered petitioners and persons admitted to practice before the Court could electronically file documents in cases first calendared for trial or hearing after August 31, 2009. The Court having announced that the pilot program will conclude on January 1, 2010, Interim Rule 22A, Electronic Filing, is adopted in final form as Rule 26.

Rule 5(d)(3) of the Federal Rules of Civil Procedure provides that a court may by local rule allow papers to be filed, signed, and verified by electronic means that are consistent with any technical standards established by the Judicial Conference of the United States. New Rule 26 is derived from the example of a local rule authorizing electronic filing in the Model Local District Court Rules for Electronic Case Filing in Civil Cases, endorsed by the Judicial Conference of the United States in March 2005.

Rule 26 is effective as of January 1, 2010.