

# United States Tax Court

---

## **SELF-REPRESENTED (PRO SE) ELECTRONIC FILING INSTRUCTIONS**



## **DAWSON CASE MANAGEMENT SYSTEM**

United States Tax Court

Washington, DC

December 2024

## TABLE OF CONTENTS

Introduction .....	3
What is DAWSON?.....	3
Who Should Use This Guide?.....	3
How to Access DAWSON .....	3
Browser Compatibility .....	3
DAWSON is Mobile-Friendly.....	3
What Documents are Viewable Electronically by the General Public?.....	3
Free Taxpayer Assistance.....	4
System Status .....	4
How To Get a DAWSON Account.....	5
Create an Account.....	5
Log in to DAWSON.....	7
Dashboard.....	8
Log Out of DAWSON.....	10
Automatic Log Out.....	10
Reset Your Password.....	10
Before You Electronically File a Petition .....	11
Acceptable Digital Signatures in DAWSON.....	12
Requirements for Uploaded Documents in DAWSON.....	12
Electronically File (eFile) a Petition .....	13
How to File a Petition Online (Create a Case).....	13
Step 1 - Petitioner Information .....	15
Step 2 - Petition.....	17
Step 3 – IRS Notice.....	19
Step 4 – Case Procedure and Trial Location.....	21
Step 5 – Statement of Taxpayer Identification Number.....	22
Step 6 – Review and Submit Case .....	22
Step 7 – Pay Filing Fee.....	24
Review the DAWSON Generated Petition Document.....	27
Other Petition Filing Options.....	29
Case Detail Page.....	30
Case Header.....	30

Docket Record Tab.....	31
Case Information Tab.....	31
Notice of Receipt of Petition.....	33
Update Contact Information.....	35
Mailing Address and Phone Number.....	35
Login and Service Email Address.....	36
Electronically File (eFile) Other Documents.....	39
What Documents Can be eFiled? .....	39
How to eFile a Document .....	39
Review Filing .....	40
Special Circumstances .....	44
Intervenor to a case.....	51
Notice of Intervention .....	51
Electronic Service (eService) .....	52
Using eService in DAWSON.....	52
Paper Service.....	52
Documents Not Eligible for eService.....	52
Bounced eService.....	52
Find a Case.....	54
Search by Docket Number.....	54
Search by Name.....	54
View a Case Docket Record.....	55
Find an Order .....	57
How to search for an Order.....	57
Find an Opinion.....	60
How to search for an Opinion .....	60
Find a Practitioner.....	63
How to search for a Practitioner.....	63
Scheduled Trial Sessions .....	65
Additional Resources.....	65
Additional Support .....	66
System Status .....	66

## 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.

### WHO SHOULD USE THIS GUIDE?

This guide provides information for self-represented parties to a case, including (Pro Se) Petitioners, Intervenors in a section 6015 case not represented by counsel, and participating partners in a TEFRA case not represented by counsel (see also [Tax Court Rule 61](#)). Counsel representing these parties should refer instead to the [Practitioner Training Guide](#).

### 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.

## FREE TAXPAYER ASSISTANCE

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program. Visit <https://ustaxcourt.gov/clinics.html> for more details.

## SYSTEM STATUS

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

[This space intentionally blank]

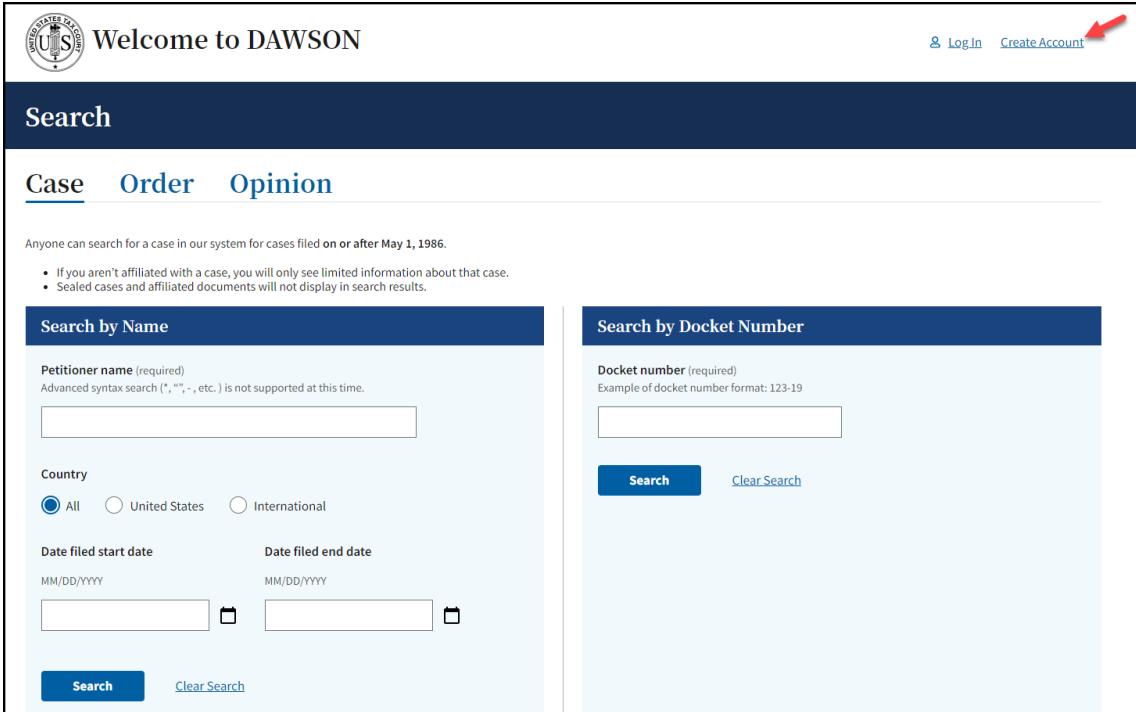
## HOW TO GET A DAWSON ACCOUNT

To use DAWSON to file a Petition or view the documents filed in your case, you will need to create an account.

1. If you have already started a case with the Court and would now like to register for electronic access, please contact [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov). **NOTE: Do NOT refile your petition.**
2. If you are a new user and this is your first time filing a Petition, follow the Create an Account steps below.

## CREATE AN ACCOUNT

1. Go to <https://dawson.ustaxcourt.gov/>.
2. Click **Create Account** at the top right.



The screenshot shows the DAWSON search interface. At the top right, there are links for "Log In" and "Create Account". A red arrow points to the "Create Account" link. Below the header, there's a dark blue navigation bar with tabs for "Case", "Order", and "Opinion". The main search area has two sections: "Search by Name" on the left and "Search by Docket Number" on the right. Both sections include input fields for "Petitioner name" and "Docket number" respectively, and "Search" and "Clear Search" buttons. There are also filters for "Country" (All, United States, International) and date ranges ("Date filed start date" and "Date filed end date") with calendar icons.

3. The Create Petitioner Account page will display.



## Welcome to DAWSON

### Create Petitioner Account

Email address

Name

Password

Re-type Password

[Show password](#)

[Show password](#)

**Continue**

Already have an account? [Log in](#)

#### Are you filing a petition on behalf of 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](#). Enrolled agents, certified public accountants, and powers of attorney who are not admitted to practice before the Court may not file a petition on someone else's behalf or represent a taxpayer in a case.

For additional questions, contact DAWSON support:

[dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov)

#### Are you a practitioner?

Practitioners need to contact Admissions to have their account created and verify admission to practice before the U.S. Tax Court.

Email [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov) with your name and your USTC Bar number (if you have one).

#### Need help?

Contact DAWSON support: [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov)

4. Enter **email address, name, and password**.
  - a. Your email address will become your username.
  - b. Your email address/username and password will be your DAWSON credentials moving forward.
  - c. The password rules are:
    - i. Password must not contain leading or trailing space.
    - ii. Password must contain a lowercase letter.
    - iii. Password must contain an uppercase letter.
    - iv. Password must contain a special character.
    - v. Password must contain a number.
    - vi. Password must contain at least 8 characters.
5. Click **Continue**. You will receive an email with a link to verify your email address. Follow the instructions in the email to verify your email address.

## LOG IN TO DAWSON

1. To log in, go to DAWSON and click **Log In** in the upper right corner.

Welcome to DAWSON

**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   Date filed end date  
MM/DD/YYYY   MM/DD/YYYY

**Search**   [Clear Search](#)

**Search by Docket Number**

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

**Search**   [Clear Search](#)

2. You will then be routed to the login screen where you will enter your **email address/username** and **password**. Remember that your password is case sensitive.

Welcome to DAWSON

**Log in to DAWSON**

Email address and password are case sensitive.

Email address

Password  
 [Show password](#)

**Log in**

[Forgot password?](#)

Don't have an account? [Create your account now.](#)

## DASHBOARD

Your dashboard is your main landing page once signed into DAWSON.

1. Before you file a Petition with the Court, your dashboard will provide information and links to help you with the Petition filing process:

The screenshot shows the DAWSON dashboard with the following sections:

- My Cases**: Shows a message about filing a petition by mail or electronic access.
- Welcome, Test petitioner4**: Greeting message.
- Search for a Case**: A search bar for docket numbers.
- Taxpayer Tools**: Links to find a court location and view forms.
- Free Taxpayer Help**: Information about tax clinics and pro-bono programs.
- Filing Fee Options**: Instructions for paying filing fees via debit/credit card or other options.
- Create a Case**: A blue button to start a new case.

2. Helpful Links

1. How to Create a Case - [https://www.ustaxcourt.gov/efile\\_a\\_petition.html](https://www.ustaxcourt.gov/efile_a_petition.html)
2. Find a Court Location - [https://ustaxcourt.gov/dpt\\_cities.html](https://ustaxcourt.gov/dpt_cities.html)
3. U.S. Tax Court Forms - [https://ustaxcourt.gov/case\\_related\\_forms.html](https://ustaxcourt.gov/case_related_forms.html)
4. Free Taxpayer Assistance - <https://ustaxcourt.gov/clinics.html>
3. Once you have filed a Petition, you can view all of your cases (open and closed) on your dashboard:

Welcome, Test petitioner6

**Open Cases (1)** **Closed Cases (0)**

\*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*
19120-23	Test Petitioner	12/12/23	Not paid

**Create a Case**

**Search for a Case**

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

**Search**

**Taxpayer Tools**

[How to Create a Case](#)  
[Find a Court Location](#)  
[View Forms](#)

**Free Taxpayer Help**

You may be eligible for additional assistance and advice through a tax clinic or pro-bono program.  
[View Information on Clinics & Pro Bono Programs](#)

**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 +

## TIPS & TRICKS

- To return to your dashboard from anywhere within DAWSON, click **My Cases**.
- Open cases and closed cases are displayed on separate tabs. The number of cases for each is displayed in parentheses.
- Note that the Filing Fee status may take 2-3 business days from payment received date or approval of waiver to update on the dashboard.
- The default display is 20 cases. To view more cases, click the **Load More** button.
- It is typical for a self-represented (pro se) petitioner to have just one case.
- See [here](#) for more information about this display for consolidated cases.

## LOG OUT OF DAWSON

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

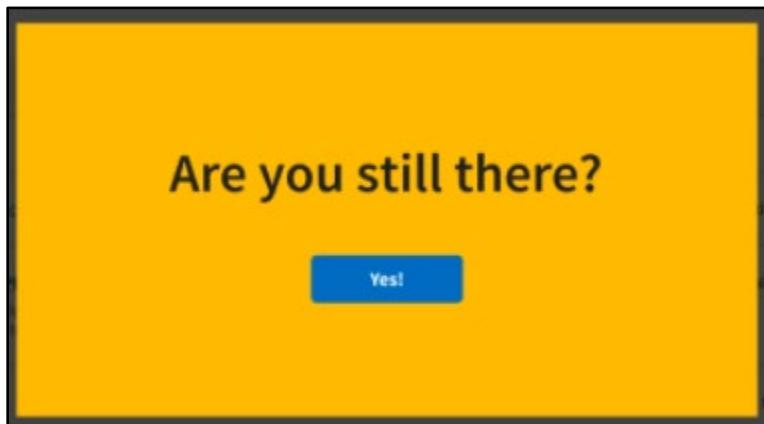
1. To log out of DAWSON, click the **Person Icon** and then **Log Out** in the upper right corner.



## 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 your password?**
2. Enter **email address**.
3. Click **Send Password Reset**.
4. Retrieve **reset code** from your email. (Check your spam filter if you don't see it.)
5. Enter **reset code** in the prompt.
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 you disagree with the Internal Revenue Service (IRS). There are **three** methods to file the Petition:
    1. Answer some questions online and have DAWSON create a Petition document for filing with the Court.
    2. Complete and upload the Court's standard Petition form. [Petition form \(T.C. Form 2\)](#)
    3. Upload your own Petition that complies with the requirements of the [Tax Court Rules of Practice and Procedure](#).
  - b. If you choose to upload a Petition:
    1. Do **NOT** put your Social Security number, Taxpayer ID number, or Employee ID number on the Petition.
    2. Do **NOT** attach any other documents (such as tax returns, copies of receipts, or other types of evidence) to your Petition.
    3. Do **NOT** include names of minor children or financial account numbers.
2. Upload IRS Notice(s)
  - a. If you received one or more Notices from the IRS:
    1. You will be asked to upload a PDF of the Notice(s) if you received one.
    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 your 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 you, but it's never visible as part of the case record. **This is the only document that should contain your Social Security Number (SSN), Taxpayer Identification Number (TIN), or Employee Identification Number (EIN).**
  - b. [Download the form](#) and fill it out to submit it.
4. Pay the \$60 filing fee
  - a. After you submit your case, you'll be asked to pay a \$60 filing fee.
  - b. You may pay online or mail a check/money order.
5. **File once. Do NOT file a Petition both electronically and by mail.**

## **6. IMPORTANT**

- a. **In most cases, 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 time may be untimely and your 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. 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.
2. Documents that require a signature in addition to that of the eFiler, e.g., both spouses are petitioners:
  - a. Documents uploaded to DAWSON should be signed by the additional party, using the guidance above, before being uploaded.
  - b. If you chose to auto-generate a Petition in DAWSON and your spouse has authorized you to file an electronic petition, then the signature block on the petition auto-generated by DAWSON will serve as your spouse's signature.

### **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.
3. PDF Portfolio files are not supported.

## ELECTRONICALLY FILE (EFILE) A PETITION

Petitioners with an active DAWSON account can file Petitions online. There will be 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.
3. Select the **Create a Case** button at the bottom of the page.

The screenshot shows the DAWSON website interface. At the top, there is a navigation bar with a U.S. Tax Court logo, a "My Cases" link, and a user profile icon. The main header says "Welcome, Test petitioner3". Below the header, there is a callout box with an exclamation mark asking if the user has already filed a petition by mail or wants electronic access to their existing case. It provides instructions to email [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov) with the docket number (e.g., 12345-67). To the right of this box is a search bar labeled "Search for a Case" with a "Docket number" input field and a "Search" button. Further down the page are sections titled "Taxpayer Tools" (with links to "Find a Court Location" and "View Forms"), "Free Taxpayer Help" (with a note about being eligible for assistance and links to "View Information on Clinics & Pro Bono Programs"), and "Filing Fee Options" (with a note about paying by debit/credit card and a "Pay now" button). On the far left, a blue button labeled "Create a Case" is highlighted with a red arrow pointing towards it.

4. 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.

**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 your 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 you disagree 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 \(TC Form 2\)](#)
- Upload for filing your own Petition that complies with the requirements of the [Tax Court Rules of Practice and Procedure](#).

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

If you received one or more Notices from the IRS:

- Submit a PDF of the Notice(s) you 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 your 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 you, but it's never visible as part of the case record. This is the only document that should contain your SSN, TIN, or EIN.
- [Download the form](#) and fill it out to submit it.

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

- After you submit your case, 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 your 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 you received a notice in the mail from the IRS, it may show the last date to file or the number of days you have to file a Petition. **In most cases, 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 may be untimely and your case may be dismissed.

Are you filing jointly with a spouse? +

Are you filing on behalf of someone else? +

Are you filing for a business? +

[I'm Ready to Start](#) [Print This Page](#) [Cancel](#)

5. Expand the accordion menus for more information.

Are you filing jointly with a spouse?

To file a joint Petition with your spouse, you must have the spouse's consent. If you do not have your spouse's consent, select "Myself" as the person who is filing.

Are you filing on behalf of someone else?

To file a case on behalf of someone else, you must be authorized to practice before this Court as provided by the [Tax Court Rules of Practice and Procedure \(Rule 60\)](#). Enrolled agents, certified public accountants, and attorneys who are not admitted to practice before the Court are not eligible to represent a party.

Are you filing for a business?

If you're filing for 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 \(TC Form 6\)](#)

**I'm Ready to Start** **Print This Page** **Cancel**

6. If desired, you may print the page for reference later.
7. 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.

1. 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 Myself, Myself and my spouse, A business, or Other.

### Create a Case

Petitioner Information	Petition	IRS Notice	Case Procedure & Trial Location	Statement of Taxpayer Identification Number	Review & Submit Case	Pay Filing Fee
<b>1 of 7 Petitioner Information</b>						
*All fields required unless otherwise noted						
I am filing this petition on behalf of...						
<input checked="" type="radio"/> Myself <input type="radio"/> Myself and my spouse <input type="radio"/> A business <input type="radio"/> Other						
Full Name						
<input type="text"/>						
Country						
<input checked="" type="radio"/> United States <input type="radio"/> 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. If you are filing for yourself, enter your contact information.
  - b. If you are filing for yourself and your spouse, you must have your spouse's consent. If you do not have your spouse's consent, select "Myself" as the person who is filing.

1. If your spouse would like to register for electronic filing and electronic service of documents, include their email and select the checkbox.

**Your spouse's information**

Is your spouse deceased?

Yes  No

**⚠️** To file on behalf of your spouse, you must have consent. If you do not have your spouse's consent, select "Myself" as the person who is filing.

I have my spouse's consent

Full name of spouse  
Jane Doe

Use same mailing address as above

Place of legal residence (if different from mailing address)  
- Select -

Phone number (Optional)  
555-555-5555

Email address (Optional)  
janedoe@email.com

Register email address provided above for electronic filing and service

**⚠️** No paper service will be made to the mailing address after the Court verifies the email address.

**Next** **Cancel**

- c. For businesses, you will be asked to upload a [Corporate Disclosure Statement](#) PDF.
  1. Click **Choose File**
  2. 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.

[Choose File](#) No file chosen

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

### STEP 2 - PETITION

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

- 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 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](#)

- 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	<b>Petition</b>	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 your 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.

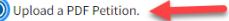
**Create a Case**

Petitioner Information	<b>Petition</b>	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 your 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.

**Choose File** 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](#).

**Next** **Back** **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](#).

[Next](#) [Back](#) [Cancel](#)

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

### STEP 3 – IRS NOTICE

Select **Yes** or **No** to indicate whether you 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**

3 of 7 IRS Notice

Did you 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) of 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)

Date IRS issued the notice

-- Select --

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).
- Select the **Type of notice** that you 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 14938  
Austin TX 78714-9338

Certified Mail Number

2D-Bar Code	
Notice	3219-N
Tax Year	2000
Notice date	January 23, 2021
Social Security number	[REDACTED]
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	

Page 1 of 8

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.

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

- 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.
- If you received more than one notice from the IRS, you may click on the **Add another IRS Notice** link to add up to 5 notices.
- 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](#).

[Next](#)   [Back](#)   [Cancel](#)

- If **No**, select a topic that most closely matches your complaint with the IRS.

**Create a Case**

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

3 of 7 IRS Notice

Did you receive a notice from the IRS?

Yes  No

Which topic most closely matches your complaint with the IRS?

-- Select --

**Next** **Back** **Cancel**

- 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.

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

**Create a Case**

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

4 of 7 Case Procedure & Trial Location

\*All fields required

**Case procedure**

If your case qualifies, you may choose to have it 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 your preferred location where your 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 you, but it's never visible as part of the case record. **This is the only document that should contain your Social Security Number (SSN), Taxpayer Identification Number (TIN), or Employee Identification Number (EIN).**

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

The screenshot shows a 'Create a Case' interface with a navigation bar at the top. The 'Statement of Taxpayer Identification Number' tab is selected. Below the tabs, a progress indicator shows '5 of 7 Statement of Taxpayer Identification Number'. A callout box provides information about the statement: '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 you but is never visible as part of the case record.' There is a 'Choose File' button with 'No file chosen' next to it. At the bottom are 'Next', 'Back', and 'Cancel' buttons.

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.

**Your 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.


My Cases
User icon

## Create a Case

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 your case once you create it without filing a motion.

**Info:** Your petition will not be created with the Court until the Submit Documents & Create Case button is clicked.

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

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

Party type Petitioner & spouse	Petitioner contact information John Doe 123 Main St. Some City, CO 55555 555-555-5555	Spouse's contact information Jane Doe 123 Main St. Some City, CO 55555 555-555-5555 janedoe@email.com
	Service email petitioner3@example.com	Register for eService/filing: Yes

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

Reason(s) why you disagree with the IRS action(s) in this case

a. The IRS erred by including in my income amounts reported on Form 1099-B totaling \$108,603.79.

Fact(s) upon which you rely

a. Based on my calculations there has been an error in the calculation of my income in the form of securities that are also captured in my W-2 income. Box 15 of my W-2 included income from vested stocks totaling \$108,603.79, for which taxes have already been paid. However, the IRS notice shows the same income being erroneously included in income based on a 1099-B form. The income reported in the 1099-B is already accounted for in my W-2, and should not be counted twice.

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

IRS notice 1  
Deficiency  
2022  
06/01/24  
Denver, CO  
[IRS Notice DEMO.pdf](#)

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

Case procedure Regular	Requested trial location Denver, Colorado
---------------------------	--

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

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

**A Few Reminders Before You Submit**

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

**Tip:** 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.

**Buttons:** Submit Documents & Create Case, Back, Cancel

- Click the **Submit Documents & Create Case** button once you have completed the review and you are ready to submit your 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 your 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.

Docket Number: 11243-24  
John Doe & Jane Doe, Petitioners 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

Your case has been assigned docket number 11243-24  
Your case has been created and your documents 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 your docket number.  
Your 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](#)

2. A new browser tab will open, and you will be directed to the **US Tax Court Fees – Petitions** page on the [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

1 Before You Begin 2 Complete Agency Form 3 Enter Payment Info 4 Review & Submit 5 Confirmation

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

**Accepted Payment Methods:**

- Bank account (ACH)
- Amazon account
- PayPal 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 personal details, including your Docket Number(s). You received your Docket Number after submitting your Petition online. It is also listed by your 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 \*

Street Address 1 \*

Street Address 2

Country \*

 United States

City \*

State/Province \*

Zip/Postal Code \*

Phone Number \*

Extension

Email Address \*

Number of Petitions (\$60.00 Each) \*

Total Dollar Amount \*

 \$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 your 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 your 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.

The screenshot shows a DAWSON Docket Record page. At the top, it displays 'Docket Number: 23509-24' and 'John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent'. Below this is a navigation bar with tabs for 'Docket Record' (which is selected) and 'Case Information'. A yellow callout box with a red arrow points to the 'Docket Record' tab. The main content area is titled 'Docket Record' and contains a table of filings. The table has columns for 'No.', 'Filed Date', 'Event', 'Filings and Proceedings', 'Pages', 'Filed By', 'Action', 'Served', and 'Parties'. The table rows show three documents: 1. Petition (12/05/24, P, Petition, 3 pages, Filed By Petr. John Doe, Not served). 2. Request for Place of Trial at Denver, Colorado (12/05/24, RQT, Request for Place of Trial at Denver, Colorado, 0 pages, Filed By Petr. John Doe, Not served). 3. Attachment to Petition (12/05/24, ATP, Attachment to Petition, 2 pages, Filed By 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: 11243-24 

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

Petitioner Information	Petition	IRS Notice	Case Procedure & Trial Location	Statement of Taxpayer Identification Number	Review & Submit Case	<b>Pay Filing Fee</b>
7 of 7 Pay Filing Fee						
<b>Your case has been assigned docket number 11243-24</b> Your case has been created and your documents sent to the U.S. Tax Court.						
Once the Petition is processed by the Court, you will be able to submit documents. <b>Pay \$60 filing fee</b> Pay by credit/debit card, Amazon Pay, 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 href="#">Pay Now Online</a>						
Mail-in payment 						
Can't afford to pay the filing fee? 						
<a href="#">Go to My Cases</a>						

- Click on the Petition link in the docket record.

Docket Number: 23509-24

John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

<u>Docket Record</u>	<u>Case Information</u>																																							
<b>A</b> You will be able to file documents after the Petition is processed.																																								
<h3>Docket Record</h3> <table border="1"> <thead> <tr> <th colspan="2">Filter by</th> <th>All documents</th> </tr> <tr> <th>No.</th> <th>Filed Date ↑</th> <th>Event ↑</th> <th>Filings and Proceedings ↑</th> <th>Pages ↑</th> <th>Filed By ↑</th> <th>Action ↑</th> <th>Served ↑</th> <th>Parties ↑</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>12/05/24</td> <td>P</td> <td><a href="#">Petition</a> </td> <td>3</td> <td>Petr. John Doe</td> <td></td> <td><b>Not served</b></td> <td></td> </tr> <tr> <td>2</td> <td>12/05/24</td> <td>RQT</td> <td>Request for Place of Trial at Denver, Colorado</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>3</td> <td>12/05/24</td> <td>ATP</td> <td><a href="#">Attachment to Petition</a></td> <td>2</td> <td>Petr. John Doe</td> <td></td> <td><b>Not served</b></td> <td></td> </tr> </tbody> </table>		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		<b>Not served</b>		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		<b>Not served</b>	
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		<b>Not served</b>																																	
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		<b>Not served</b>																																	

- 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 & Jane Doe

Petitioners

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):**

06/01/24 - Denver, CO

**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 - Denver, Colorado

## OTHER PETITION FILING OPTIONS

If you do not wish to file the petition electronically via DAWSON, you may file it by mail or in person.

**1. To file by mail**

- Send required forms and the \$60 filing fee to:

United States Tax Court

400 Second Street, NW

Washington, DC 20217

**2. To file in person**

- Bring required forms and the \$60 filing fee to:

United States Tax Court

400 Second Street, NW

Washington, DC 20217

## CASE DETAIL PAGE

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

The screenshot shows the Case Detail Page. At the top, there's a header with the US Tax logo, 'My Cases' link, and a user icon. Below the header, a dark blue banner says 'Welcome, Test petitioner6'. Underneath, there are two buttons: 'Open Cases (1)' and 'Closed Cases (0)'. A red arrow points to the 'Docket No.' column of the first row in a table below. The table has columns: Docket No., Case Title, Filed Date, and Filing Fee\*. The first row contains: 19120-23, Test Petitioner, 12/12/23, Not paid. To the right of the table is a 'Create a Case' button. To the right of the table is a search sidebar with 'Search for a Case' and a 'Docket number' input field. Further down are sections for 'Taxpayer Tools' (How to Create a Case, Find a Court Location, View Forms), 'Free Taxpayer Help' (Clinics & Pro Bono Programs), and 'Filing Fee Options' (Pay by debit/credit card, Pay now button, Other options). A '+' sign is at the bottom right of the filing fee section.

Docket No.	Case Title	Filed Date	Filing Fee*
19120-23	Test Petitioner	12/12/23	Not paid

## CASE HEADER

In the case header (dark blue banner), you can find:

- Docket Number
- Name of Case (Case Caption)
- 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
<p><b>⚠</b> You will be able to file documents after the Petition is processed.</p>	

### 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		<b>Not served</b>	
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		<b>Not served</b>	

### 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. The Docket Record can be Filtered by certain document types available in the dropdown menu.
5. Clicking on the document link will open the document in a new tab.
6. 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:

Docket Number: 3571-24

Test Petitioner, Petitioner v. Commissioner of Internal Revenue, Respondent

Docket Record	<u>Case Information</u>
---------------	-------------------------

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

**Overview**   **Parties**

**Case Details**

Notice/case type Deficiency	Case procedure Regular Tax Case
IRS notice date No notice provided	Filing fee* Not paid
Requested place of trial 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

- 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 your 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 for petitioner(s), 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), if any.
- 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.

## NOTICE OF RECEIPT OF PETITION

1. When the Court processes your 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.

The screenshot shows an email inbox with a single message from "noreply@dawson.ustaxcourt.gov". The subject line is "eService Notification from US Tax Court on Case 8589-22". The email body contains the following text:

**United States Tax Court**  
Washington, DC 20217  
May 3, 2022

Dear Test Petitioner:

A document has been served on your Tax Court case:

Docket Number: 8589-22  
Case Title: Test Petitioner

Document Type: Notice of Receipt of Petition ←

Docket Entry No.: 3  
Filed by: N/A  
Served: 05/03/22 1:16 pm ET

To view this document, [please log in to the U.S. Tax Court](#) ←

3. After clicking on the Docket Number of your case from your dashboard, note that the Notice of Receipt of Petition is now available on the Docket Record.

The screenshot shows the Docket Record page for Docket Number 23509-24. The page includes the following sections:

**Docket Number: 23509-24**

John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

**Docket Record** Case Information [File a Document](#)

**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

4. Click on the URL of the Notice of Receipt of Petition.
  - a. If there is a low-income taxpayer clinic available for the requested place of trial, a notice containing information about the clinic will be appended to the end of the Notice of Receipt of Petition document.

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

[This space intentionally blank]

## UPDATE CONTACT INFORMATION

You are required to update the Court whenever your contact information changes. You can do so through DAWSON.

### MAILING ADDRESS AND PHONE NUMBER

1. If necessary, update your mailing address and phone number by clicking the **Parties Tab**.
2. Select the **Petitioner(s) & Counsel Sub-tab** under the Case Information tab.
3. Click on the **Edit link** to update the mailing address and phone number within **each** of your cases.
  - a. Updating your contact information will automatically generate a Notice of Change of Address, Notice of Change of Phone Number, or Notice of Change of Address and Phone Number that will be filed and served (i.e., sent to the other party/parties) in that case.
4. If you have more than one case, you will need to change the mailing address and phone number in each of your cases separately.

The screenshot shows the DAWSON software interface for updating contact information. At the top, there is a header with the US Court seal, 'My Cases', and a user icon. Below the header, the 'Docket Number: 30727-21' and the parties involved ('John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent') are displayed. A 'File a Document' button is also present. The main content area has tabs for 'Docket Record' and 'Case Information', with 'Case Information' being the active tab. Under 'Case Information', there are two sub-tabs: 'Overview' and 'Parties', with 'Parties' being the active tab. On the left, there is a sidebar with 'Parties & Counsel' sections for 'Petitioner(s)' and 'Respondent Counsel'. The 'Petitioner(s)' section shows 'John Doe' as the Petitioner, with an 'Edit' button highlighted by a red arrow. Below this, there is contact information: '123 Main St.', 'Los Angeles, CA 90001', '555-555-5555', and 'petitioner1@example.com'. There is also a 'Service preference' field set to 'Electronic' and a 'Counsel' field set to 'None'.

## LOGIN AND SERVICE EMAIL ADDRESS

1. You should update your login and service email address any time it changes.
2. Changing your email address impacts your whole account, not just the email address for a particular case.
3. Updating your email address will automatically generate a Notice of Change of Email Address that will be filed and served (i.e., sent to the other party/parties) in all of your open cases and any cases closed within the last 6 months.
4. Click on the dropdown arrow in the upper right-hand side of the screen and select **My Account**.



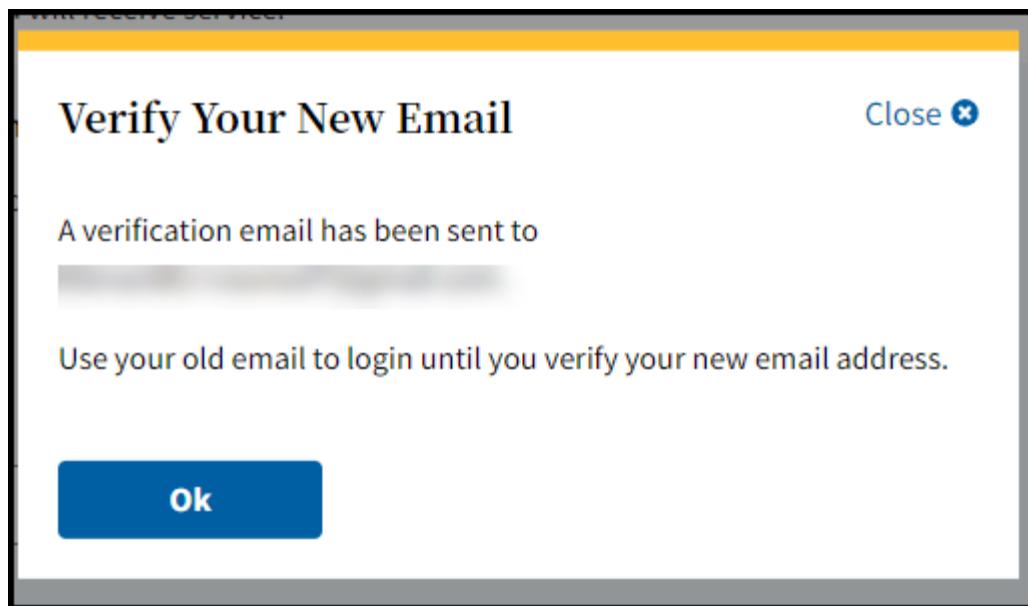
5. Click the link to **Change Email**.

A screenshot of the "My Account" page. At the top, there is a message: "You can change other contact information within the individual case." Below this is a section titled "Login & Service Email Address" containing a blurred input field. At the bottom of this section is a link labeled "Change Email" with a red arrow pointing to it.

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

The screenshot shows a web page titled "Change Login & Service Email Address". At the top left is the United States Tax Court seal. To its right is the "My Cases" link. A cursor arrow is visible in the top right corner. The main content area has a dark blue header bar. Below it, a message says: "This is the email you will use to log in to the system and where you will receive service." There are three input fields: "Current email address" (containing a blurred email address), "Change Login & Service Email" (containing a blurred email address), and "New email address" (containing a blurred email address). Below these is a field for "Re-enter new email address" (containing a blurred email address). At the bottom are two buttons: a blue "Save" button and a "Cancel" link.

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



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

A verification email has been sent to [REDACTED]. Verify your email to log in and receive service at the new email address. If you don't see it, check your spam folder. [Resend verification email](#).

9. **DO NOT LOG OUT OF DAWSON! STAY LOGGED IN! DO NOT CLOSE YOUR BROWSER WINDOW!**
10. 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). If you don't see it in your inbox, check your junk/spam/promotions folders.
11. Open the email and then click on the link for **Verify Email**.

U.S. Tax Court DAWSON: Verify Your New Email [Inbox](#)

**U.S. Tax Court** <no-reply@dawson.ustaxcourt.gov>  
to testuser@example.com  
Hello DAWSON user,

The email on your account has been changed. Once verified, this email will be your login and where you will receive service. After 24 hours, this link will expire.

**Verify Email**

Or you can use this URL: <https://app.test.ef-cms.ustaxcourt.gov/verify-email?token=1c21dde5-8685-4dec-a068-6870e11f44ec>

If you did not make this change, please contact support at [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov).

This is an automated email. We are unable to respond to any messages sent to this email address.

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

Welcome to DAWSON

**Your Email Has Been Verified**

You can now log in with your new email address.

**Log In**

13. Log into DAWSON with your new email address. Your password will remain the same as it was previously.
14. 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.

## ELECTRONICALLY FILE (EFILE) OTHER DOCUMENTS

You may eFile documents other than a Petition in DAWSON.

### WHAT DOCUMENTS CAN BE EFILED?

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

### HOW TO EFILE A DOCUMENT

- As the petitioner in a case, you may eFile a document in a case by clicking on **File a Document** in the case header:

A screenshot of a web page titled "Docket Number: 14257-22". Below the title is the case caption ", Petitioner v. Commissioner of Internal Revenue, Respondent". At the top right is a blue button labeled "File a Document" with a red arrow pointing to it. Below the button are two tabs: "Docket Record" (which is selected and highlighted in blue) and "Case Information".

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

A screenshot of a modal window titled "What Document are You Filing?". The window has a light gray background. At the top left is a section labeled "Document type" with the sub-instruction "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 "Motion for Summary Judgment" with a clear "x" icon and a dropdown arrow. At the bottom of the window are two buttons: a blue "Continue" button on the left and a white "Cancel" button on the right.

- You can filter the dropdown options by keyword.
  - 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."
- Upload a PDF of your document and answer the required questions.
  - 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.  
 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

**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

[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.

#### REVIEW FILING

1. If you acknowledge 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.
2. Click **Submit Your Filing** to file the document.
3. Click **Back** to return to the previous screen and make changes.
4. Click **Cancel** to cancel the transaction.

## 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)

Motion for Summary Judgment

[MotionforSummaryJudgement.pdf](#)

Objections?

No

### Parties Filing The Document(s)

Filing parties

Test Petitioner, 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](#)

5. After successfully filing a document, you should be routed 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**

John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

[File a Document](#)

[Docket Record](#) [Case Information](#)

Document filed and is accessible from the Docket Record. [Print receipt.](#) [Clear](#)

**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.
- If your document is larger than 250MB, you should upload the information 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 DAWSON username (email address) and password serves as the signature of the individual filing the document.
  - 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. (Digitally sign with a program.)
    - Stylized signatures (e.g., signing with "/s" or using cursive font) are not acceptable.
  - Documents that require a signature in addition to that of the eFiler, e.g. both spouses are petitioners:
    - Documents uploaded to DAWSON should be signed by the additional party, using the guidance above, before being uploaded.
    - If you chose to auto-generate a Petition in DAWSON and your spouse has authorized you to file an electronic petition, then the signature block on the petition auto-generated by DAWSON will serve as your spouse's signature.
- 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**  Motion for Leave to File Report.pdf [Change](#)

File must be in PDF format (.pdf). Max file size 250MB.

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**  Report.pdf [Change](#) (optional)

File must be in PDF format (.pdf). Max file size 250MB.

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.

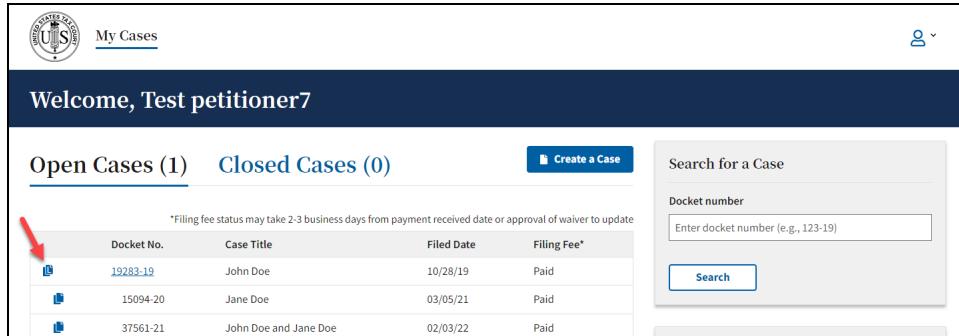
6	12/28/22	M115	<a href="#">Motion for Leave to File Report</a> (No Objection)	4	Petr. Test Petitioner 6	12/28/22	B
7	12/28/22	MISCL	<a href="#">Report</a> (Lodged) 	5	Petr. Test Petitioner 6	12/28/22	B

- o The Judge assigned to your case will either grant or deny the motion for leave.
  - 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.

## SPECIAL CIRCUMSTANCES

### 1. 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.



Open Cases (1) <a href="#">Closed Cases (0)</a> <a href="#">Create a Case</a>																			
*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update																			
<table border="1"> <thead> <tr> <th>Docket No.</th><th>Case Title</th><th>Filed Date</th><th>Filing Fee*</th></tr> </thead> <tbody> <tr> <td> 19283-19</td><td>John Doe</td><td>10/28/19</td><td>Paid</td></tr> <tr> <td> 15094-20</td><td>Jane Doe</td><td>03/05/21</td><td>Paid</td></tr> <tr> <td> 37561-21</td><td>John Doe and Jane Doe</td><td>02/03/22</td><td>Paid</td></tr> </tbody> </table>				Docket No.	Case Title	Filed Date	Filing Fee*	 19283-19	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
Docket No.	Case Title	Filed Date	Filing Fee*																
 19283-19	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																
 19283-19	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																

- b. Cases that you are a party to have an active hyperlink on the **My Cases** Page; Cases that you are not a party to 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	<a href="#">File a Document</a>
John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent	
<a href="#">Docket Record</a>	<a href="#">Case Information</a>

- 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

John Doe, Petitioner v. Commissioner of Internal Revenue, Respondent

[File a Document](#)

Docket Record	Case Information						
<b>Overview</b>	<b>Parties</b>						
<b>Case Details</b> <table border="1"> <tr> <td>Notice/case type Deficiency</td> <td>Case procedure Regular Tax Case</td> </tr> <tr> <td>IRS notice date No notice provided</td> <td>Filing fee* Paid 10/28/19 N/A</td> </tr> <tr> <td>Requested place of trial Los Angeles, California</td> <td></td> </tr> </table> <p>*Filing fee status may take 2-3 business days from payment received date or approval of waiver to update</p>	Notice/case type Deficiency	Case procedure Regular Tax Case	IRS notice date No notice provided	Filing fee* Paid 10/28/19 N/A	Requested place of trial Los Angeles, California		<b>Trial Information</b> <p>This case is not scheduled for trial</p>
Notice/case type Deficiency	Case procedure Regular Tax Case						
IRS notice date No notice provided	Filing fee* Paid 10/28/19 N/A						
Requested place of trial Los Angeles, California							
<b>Consolidated Cases</b> <table border="1"> <tr> <td><a href="#">19283-19</a> John Doe</td> </tr> <tr> <td><a href="#">15094-20</a> Jane Doe</td> </tr> <tr> <td><a href="#">37561-21</a> John Doe and Jane Doe</td> </tr> </table>		<a href="#">19283-19</a> John Doe	<a href="#">15094-20</a> Jane Doe	<a href="#">37561-21</a> John Doe and Jane Doe			
<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 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. Respondents 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, 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 that you are a party to.

The screenshot shows a dark blue header bar with the text "Docket Number: 15094-20" and "John Doe & Jane Doe, Petitioners v. Commissioner of Internal Revenue, Respondent". To the right of the docket number is a red arrow pointing to a white button with a blue border labeled "File a Document". Below the header is a navigation bar with two tabs: "Docket Record" (underlined) and "Case Information".

- 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 have acknowledged that all documents are redacted in accordance with Rule 27, click the **Submit Your Filing** button.

The screenshot shows the 'Review Your Filing' page with the following sections:

- 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; irsPractitioner 3 Test, Respondent Counsel; irsPractitioner 4 Test, Respondent Counsel; irsPractitioner 5 Test, Respondent Counsel.
- A Few Reminders Before You Submit:**
  - Double check that the PDF files you've selected are correct.
  - Be sure you've removed or redacted all personal information from your documents.
  - Indicate any related documents that you've included with your filing.
  - 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:** A checkbox is checked, stating "All documents I am filing have been redacted in accordance with Rule 27." A red arrow points to this checkbox.
- Action Buttons:** Submit Your Filing (highlighted), Back, Cancel.

- vi. After submitting your filing, you will be navigated back to the docket record of the case. A green confirmation banner that includes a print receipt is displayed.

The screenshot shows the docket record page with the following elements:

- Docket Number:** 15094-20
- Case Information:** Document filed and is accessible from the Docket Record. [Print receipt.](#)

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

filed in.

	<p style="text-align: center;"><b>United States Tax Court</b> Washington, DC 20217</p>				
<p>John Doe, et al., Petitioner v. Commissioner of Internal Revenue, Respondent</p>	<p>Docket No. 19283-19 Docket No. 15094-20 Docket No. 37561-21</p>				
<b><u>Receipt of Filing</u></b>					
Filed by Petrs. John Doe and Jane Doe	Filed 06/15/23 8:30 am ET				
<table border="1" style="width: 100%;"><tr><td style="width: 50%; padding: 5px;">Documents Filed</td><td style="width: 50%; padding: 5px;">Document Includes</td></tr><tr><td style="padding: 5px;">Status Report</td><td style="padding: 5px;"></td></tr></table>		Documents Filed	Document Includes	Status Report	
Documents Filed	Document Includes				
Status Report					

**2. 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.

**3. 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 a case that was previously filed may electronically file a Motion to Seal.

**4. 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.

**5. Sealing Specific Documents**

- a. Individual documents on the docket record can be sealed in two ways.
  - i. A document may be sealed from nonparties.
  - ii. A document may be sealed from 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 to the public or sealed to the public and parties to the case).

Docket Record	Case Information
<b>Docket Record</b>	
Filter by <input type="button" value="All documents"/> <span style="float: right;"><a href="#">Printable Docket Record</a></span>	
No. ↑	Filed Date ↑
Event ↑	Filings and Proceedings ↑
1	12/05/24
P	 <a href="#">Petition</a>
Pages ↑ Filed By ↑ Action ↑ Served ↑ Parties ↑	
3 Petr. John Doe 12/05/24 R	

- c. Parties wishing to seal a document that has previously been filed (e.g., after discovering missed redactions) may electronically file a Motion to Seal specifying whether it is to be sealed from the public or 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 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 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. This form cannot be filed electronically. Mail the completed form to:

United States Tax Court

400 Second St. NW

Washington, DC 20217

3. Once the form is processed by the Court, you will be added to the case as an intervenor and will receive a letter in the mail (paper service) indicating that you have been added to the case.
4. If you would like electronic access (eAccess) to the case, email [dawson.support@ustaxcourt.gov](mailto:dawson.support@ustaxcourt.gov). Be sure to indicate that you would like electronic access to the case and include the docket number of the case in the email.

[This space intentionally blank]

## ELECTRONIC SERVICE (ESERVICE)

Electronic service is optional for self-represented petitioners. Rule 21(b)(1)(D) of the Tax Court Rules of Practice and Procedure authorizes service by electronic means if the person served consented in writing. Signing up for and using 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 (paper or electronic) 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. 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. 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). You may also save or print the document(s) at that time. Petitioners who have consented to electronic service are required to regularly log on to DAWSON to view any new activity in their case(s).

### PAPER SERVICE

The filing party must make paper service on parties to the case or their representatives who have not consented to or are exempt from electronic service. The filing party must also make paper service when filing a document with the Court in paper form.

### DOCUMENTS NOT ELIGIBLE FOR ESERVICE

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

### 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 and have electronic access to their case record 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, pro se petitioners using eFiling 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 yours, 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.

Welcome to DAWSON

Log In Create Account

### 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   Date filed end date  
MM/DD/YYYY   MM/DD/YYYY

**Search**   [Clear Search](#)

#### Search by Docket Number

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

**Search**   [Clear Search](#)

## 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 adding Date filed start date, Date filed end date, Country, or State. If the United States is selected, U.S. Territories and military bases are included.

## 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.

Welcome to DAWSON

[Log In](#) [Create Account](#)

### 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      Date filed end date  
MM/DD/YYYY      MM/DD/YYYY

**Search by Docket Number**

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

**Results**

27 match(es) shown

Petitioner(s)	Docket No.	Filed Date	Case Title	State
1 John Doe	<a href="#">1234-24</a>	09/23/24	John Doe	New York
2 Jane Doe	<a href="#">5678-17</a>	08/21/17	Jane Doe	Oregon
3 Joseph Doe	<a href="#">9876-18</a>	11/19/18	Joseph Doe	Ohio

2. 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

3. When viewing the docket record of a case, you can sort each column, filter for specific document types, and/or print the docket record.
4. To view a document that is available for viewing (indicated by the hyperlink), click on the link. The document will display.
5. 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. Go to <https://dawson.ustaxcourt.gov/>.
2. Click the **Order tab**.

The screenshot shows the DAWSON search interface. At the top, there is a logo of the United States Tax Court and the text "Welcome to DAWSON". On the right, there are links for "Log In" and "Create Account". Below the header, the word "Search" is prominently displayed. Underneath "Search", there are four tabs: "Case", "Order" (which is underlined, indicating it is the active tab), "Opinion", and "Practitioner". A note below the tabs states: "Anyone can search for an order in our system for cases filed on or after May 1, 1986." It includes two bullet points:

- 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.

Below this note, there are search input fields: "Search by keyword and phrase" (with a text input field), "Docket number" (with a text input field), and "Case title / Petitioner's name" (with a text input field). There is also a "or" connector between the docket number and case title fields. Below these fields are dropdown menus for "Judge" (set to "All judges") and "Date range" (set to "All dates"). To the right of the search area is a "How to Use Search" sidebar. It contains a legend for search operators:

- "'" - Include only exact matches
- "+" - AND (includes all words/phrases)
- | - OR (includes one or more words/phrases)

A note at the bottom of the sidebar says "No other commands are supported at this time". At the very bottom of the sidebar is a link "Learn more about searching in DAWSON".

3. 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.
  - 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**.
4. 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 containing two or more keywords or phrases.
    - 2. For example: Search **Motion for Summary Judgment + "Denied"**.
- 5. To search orders by Docket Number:
  - a. Enter a specific Docket Number to narrow searches to within a single Docket Number.
- 6. To search orders by Case title or Petitioner name:
  - a. Enter a specific Case title or Petitioner name in the appropriate box.
- 7. To search orders by Judge:
  - a. Choose a specific Judge's Name from the drop-down menu.
  - b. Note: the default is all Judges.
- 8. To search orders 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. 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.).



Welcome to DAWSON

[Log In](#) [Create Account](#)

## Search

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

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 <input type="text"/>	Docket number <input type="text"/> or <input type="text"/>	Case title / Petitioner's name <input type="text"/>
Judge <input type="text"/>	Date range <input type="text"/> All dates <input type="text"/>	
<input type="button" value="Search"/> <input type="button" value="Clear Search"/>		

**⚠ Displaying the first 100 matches of your search.**

Refine your search by adding search criteria.

### Results

100 match(es) shown

Filed Date	Order	Case Title	Judge	Pages	Docket No.
------------	-------	------------	-------	-------	------------

- 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.

[This space intentionally blank]

## 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

1. Go to <https://dawson.ustaxcourt.gov/>
2. Click the **Opinion tab**:

The screenshot shows the DAWSON search interface. At the top, there is a logo for the United States Tax Court and a "Welcome to DAWSON" message. To the right, there are links for "Log In" and "Create Account". Below this, a dark blue header bar contains the word "Search". Underneath the header, there are four tabs: "Case", "Order", "Opinion" (which is underlined, indicating it is selected), and "Practitioner". A note below the tabs states: "Anyone can search for an opinion in our system for cases filed on or after May 1, 1986. Any online sourced citations in opinions filed after July 1, 2016 can be viewed directly from the associated docket record." A bullet point below the note says: "• If you aren't affiliated with a case, you will only see limited information about that case." The main search area contains three input fields: "Search by keyword and phrase" (with a text input box), "Docket number" (with a text input box), and "Case title / Petitioner's name" (with a text input box). Below these are dropdown menus for "Judge" (set to "All judges") and "Date range" (set to "All dates"). A section titled "How to Use Search" provides information on search operators: "", "+", and "|". It also includes a link to "Learn more about searching in DAWSON". At the bottom of the search area are two buttons: "Search" and "Clear Search".

3. Search opinions 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 opinion
    - iii. The opinion title.
  - b. For exact matches, be sure to include quotation marks around your search term.
    - i. 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**.
- 4. 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**"
- 5. To search opinions by Docket Number:
  - a. Enter a specific Docket Number to narrow searches to within a single Docket Number.
- 6. To search opinions by Case title or Petitioner name:
  - a. Enter a specific Case title or Petitioner name to search for.
- 7. To search opinions by Judge:
  - a. Enter a specific Judge's name.
    - i. 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 by Opinion Type:
  - a. All opinion type checkboxes are selected by default.
  - b. Uncheck the opinion types 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 additional search criteria (date ranges, a specific Judge, etc.).

Welcome to DAWSON

[Log In](#) [Create Account](#)

## Search

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

Anyone can search for an opinion in our system for cases filed **on or after May 1, 1986**. Any online sourced citations in opinions filed after July 1, 2016 can be viewed directly from the associated docket record.

- If you aren't affiliated with a case, you will only see limited information about that case.

Search by keyword and phrase  Docket number  Case title / Petitioner's name

Judge  Date range  or

All judges  All dates

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

[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](#)

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

**Results** 100 match(es) shown

Filed Date	Opinion Type	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 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.

The screenshot shows the 'Welcome to DAWSON' page with a dark blue header containing the word 'Search'. Below the header are four navigation links: Case, Order, Opinion, and Practitioner (which is underlined). A note below the links states: 'The information in the search results below is maintained by the Admissions Clerk of the U.S. Tax Court. Practitioners may:'. It lists two items: 'Update their contact information by logging into DAWSON and updating their practitioner accounts.' and 'Change their practitioner type, practice type, or admission status by contacting the Admissions Clerk at [admissions@ustaxcourt.gov](mailto:admissions@ustaxcourt.gov)'. The main area is divided into two sections: 'Search by Name' on the left and 'Search by Bar Number' on the right. Both sections have input fields labeled 'Practitioner name (required)' and 'Bar number (required)'. Each section has a 'Search' button and a 'Clear Search' link.

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

Welcome to DAWSON

[Log In](#) [Create Account](#)

## 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)

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

**Search by Bar Number**

Bar number (required)

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

### Search Results

Count: 1,107

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
SA0378	A. F. Smith	N/A	Inactive	01/20/1926	Attorney	Private

## 5. Bar Number

1. Input a complete Bar number in the field (partial Bar numbers will not return any results).
2. 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.

Welcome to DAWSON

[Log In](#) [Create Account](#)

## 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)

**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	N/A	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.

The screenshot shows the 'Scheduled Trial Sessions' page. At the top, there is a header with the US Tax Court logo and the text 'Welcome to DAWSON'. On the right, there are links for 'Log In' and 'Create Account'. Below the header, the title 'Scheduled Trial Sessions' is displayed. A note indicates that the information is current as of 11/22/24 08:24 AM Eastern. There are three filter dropdowns: 'Proceeding type' (set to 'All'), 'Session type (optional)', and 'Location (optional)'. To the right, a sidebar titled 'Remote Proceedings' contains links to 'Public Access to Remote Proceedings' and 'Zoomgov Proceedings Resources'. At the bottom, there are navigation buttons (1, 2, Next >) and a count of 164 results. A table header row includes columns for Start Date, Location, Proceeding Type, Session Type, and Judge.

## ADDITIONAL RESOURCES

- Terms of Use: <https://www.ustaxcourt.gov/tou.html>
- Notice Regarding Privacy and Public Access to Case Files: [https://www.ustaxcourt.gov/notice\\_regarding\\_privacy.html](https://www.ustaxcourt.gov/notice_regarding_privacy.html)
- Frequently Asked Questions: [https://ustaxcourt.gov/dawson\\_faqs.html](https://ustaxcourt.gov/dawson_faqs.html)
- Guidance for Petitioners: <https://ustaxcourt.gov/petitioners.html>
- Low Income Taxpayer Clinics (LITCs): <https://ustaxcourt.gov/clinics.html>
- Tax Court Rules of Practice and Procedure: <https://www.ustaxcourt.gov/rules.html>
- Case Related Forms: [https://ustaxcourt.gov/case\\_related\\_forms.html](https://ustaxcourt.gov/case_related_forms.html)
- COVID-19 Resources: <https://www.ustaxcourt.gov/covid.html>

## ADDITIONAL SUPPORT

Still have a question or 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/>.