

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2021-002

December 8, 2020

U.S. Tax Court's New Electronic
Filing System - DAWSON (Docket
Access Within a Secure Online

Subject: Network)

Cancel Date: Until Further Notice

Purpose

This notice provides necessary guidance to Chief Counsel attorneys and support staff to navigate the United States Tax Court's ongoing transition from the current eAccess case management system to its new DAWSON case management system.

Introduction

On November 20, 2020, the United States Tax Court began the transition to a new electronic filing system known as DAWSON (Docket Access Within a Secure Online Network). This new system is named after the late Howard A. Dawson, Jr., former Chief Judge (and former Chief Counsel official) and the longest serving member of the court (1962-2016). Once deployed, the DAWSON system will replace the current eAccess system, which the Tax Court has decommissioned following the transfer of all case data from the eAccess system into DAWSON. The Tax Court anticipates that DAWSON will be operational for taxpayers and practitioners by December 27, 2020.

DAWSON is a comprehensive electronic case management system that will continue to allow the electronic filing of documents with the Tax Court in lieu of traditional paper documents as well as viewing and downloading case documents electronically through a Tax Court database. The Tax Court has designed DAWSON to have a more user-friendly interface than eAccess while retaining functionality that is largely similar to eAccess for Chief Counsel attorneys. Counsel attorneys and F&M support staff will be able to log onto DAWSON and view all of the cases for which the attorney is recognized by the court as respondent's representative, locate and file initial pleadings in newly served cases, electronically file general docket documents, and view and download electronic copies of the Tax Court's case files. Within any docketed case for which a Counsel attorney is recognized as respondent's representative, the attorney and F&M support staff will continue to electronically file documents through a series of drop-down menus and by loading .pdf copies of the documents to be filed with the Court.

Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel
	X All Personnel	X Electronic Reading Room

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One noteworthy change under DAWSON is that the Tax Court will now allow taxpayers to file petitions electronically. This change will assist taxpayers with timely filing petitions when mail or delivery services are unavailable. The court is expected to provide details in its Rules of Practice and Procedure and/or electronic filing instructions regarding the procedure for electronic filing of petitions, including when a petition or other pleading received electronically will be considered filed.

Browser Compatibility, Chromium Edge Installation

One significant difference from the eAccess system is that DAWSON is only compatible with the Chrome, Firefox, Safari, and the latest Microsoft Chromium Edge internet browsers. DAWSON is not compatible with either the Internet Explorer (IE11) or the initial version of Microsoft Edge browsers, which have been the only browsers approved for Chief Counsel machines. Chief Counsel attorneys will not be able to access DAWSON using these old browsers.

On November 14, 2020, IRS-IT began installation of the latest version of the Microsoft Chromium Edge browser on all Chief Counsel workstations. The Chromium Edge browser is an entirely new browser developed by Microsoft based on the Chromium browser engine. Chief Counsel attorneys and F&M support staff must use this new Chromium Edge browser to access the DAWSON system. Any Chief Counsel employees who do not have the new Chromium Edge should promptly reach out to the help desk.

Blackout Period for Transition to DAWSON

As part of the transition from the eAccess system to DAWSON, the Tax Court announced a blackout period for new electronic filings that began on November 20, 2020, and will continue until DAWSON is available to practitioners and taxpayers. The Tax Court anticipates the blackout period for electronic filings will end no later than December 27, 2020. This blackout period is necessary to allow the Tax Court to deploy DAWSON on Tax Court servers and transfer all data from both existing and closed cases in the eAccess system into DAWSON. During the transition period, practitioners and taxpayers will continue to have read-only access to view existing case data in the eAccess system. However, no new electronic filings have been allowed in eAccess since November 20, 2020. Once DAWSON is deployed, all documents currently available through eAccess will be similarly accessible in DAWSON.

To assist taxpayers and practitioners during the transition period, the Tax Court announced in a press release on October 7, 2020, that it does not intend to issue any opinions or orders during the transition period. Additionally, in Administrative Order 2020-24, the Tax Court issued a blanket order extending the due date for answers by 60 days for all petitions served on Counsel between September 21, 2020, and October 28, 2020. While the Administrative Order refers to documents *filed* during this period, the extension applies to all documents *served* on Counsel during this period. In

addition, the extension also applies to answers to amended petitions and amendments to petitions served between September 21, 2020, and October 28, 2020. Lastly, in the leadup to the deployment of DAWSON, Tax Court judges have sought to avoid scheduling any court deadlines from falling during the transition period. Thus, the need for Counsel attorneys to file documents with the Tax Court during the blackout period should be limited.

If a Counsel attorney needs to file a document with the Tax Court during the blackout period, the document must be filed in paper form. No motion for leave is required to file a document in paper form during the blackout period but the filing must continue to include a certificate of service. In the absence of exigent circumstances or other time sensitive considerations, Counsel attorneys are encouraged to delay the filing of routine documents until after DAWSON becomes available to parties and the Tax Court resumes acceptance of electronic filings.

Attorney Registration for Access to DAWSON

All attorneys in the Office of Chief Counsel who are engaged in Tax Court litigation and registered in eAccess will be required to re-register with the Tax Court for access to DAWSON in order to remain in active status as a member of the Tax Court's bar. Chief Counsel attorneys' login and password information from eAccess will not be transferred to the DAWSON system.

In the upcoming weeks all Chief Counsel attorneys who are currently registered in eAccess will receive a welcome email from the Tax Court informing them that a temporary account has been established in the DAWSON system and providing the attorney with a hyperlink to log into DAWSON. The Tax Court has informed Counsel that it anticipates the welcome emails to be sent during the week of December 7, 2020. The Tax Court welcome email will include a temporary password to facilitate registration in DAWSON. Following receipt of the Tax Court welcome email, Counsel attorneys should promptly log into DAWSON with the provided temporary password. Once attorneys have logged into DAWSON, they will be prompted to update their password. The new password must include: a lower-case letter, an upper-case letter, a number, and a special character and must be at least 8 characters in length. In contrast to eAccess, no additional security questions are required by the DAWSON system. Once logged into DAWSON, Counsel attorneys should review and verify that their contact information is correct.

The temporary login and password for DAWSON that is provided in the Tax Court's welcome email will only be valid for a period of seven days. Thus, all Chief Counsel attorneys must complete their registration in DAWSON as soon as possible after receipt of the welcome email from the Tax Court. Attorneys who do not complete registration in DAWSON within the seven-day period will need to request a new temporary log in and password from the Tax Court.

Electronic Access to Cases

Pursuant to Tax Court Rule 27(b), only the parties to a case and their representatives are allowed remote access to any part of the case file maintained by the Tax Court in electronic form. Under the outgoing eAccess system, the Tax Court has allowed Chief Counsel attorneys who have been designated as respondent's representative in a docketed case in the eAccess system to access the electronic case file. Chief Counsel attorneys were recognized as respondent's representative in eAccess by signing respondent's initial pleading filed with the Tax Court, or by being added by an attorney already recognized as respondent's representative in the case. Chief Counsel attorneys added to a case after the initial pleading were not required to file a formal entry of appearance.

Under DAWSON, Tax Court Rule 24 will be applicable to all parties, including the Commissioner. Accordingly, Chief Counsel attorneys will now be required to enter an appearance in any case the attorney wishes to be recognized by the court as respondent's designated representative. Tax Court Rule 24(a) provides that attorneys can make an appearance by signing and filing a pleading, an entry of appearance, or a substitution of counsel. Thus, Chief Counsel attorneys signing respondent's initial pleading with the Tax Court will continue to be recognized as having entered an appearance in the case. Counsel attorneys listed as "Of Counsel" will not be recognized as respondent's representative. Any Chief Counsel attorney who has not signed the initial pleading will be required to sign and file a formal entry of appearance in order to be recognized by the Tax Court as respondent's designated representative.

An entry of appearance can be filed using Tax Court Form 7, a copy of which is appended to this Notice. Any Chief Counsel attorney who files an entry of appearance will be recognized in DAWSON as respondent's designated representative immediately after filing the document. In the future, the Tax Court anticipates that DAWSON will allow attorneys to directly enter an appearance without uploading and filing a copy of Form 7. Until such improvements are deployed, Counsel attorneys must file a .pdf copy of Form 7 to be recognized as respondent's representative. Counsel attorneys who no longer serve as respondent's designated representative in a case should file a notice of withdrawal as counsel pursuant to Tax Court Rule 24(c)(1) as necessary.

Service of Documents

The most significant change in DAWSON is the manner by which Chief Counsel is served with documents by the Tax Court. Currently, all Tax Court documents are officially served on Chief Counsel through a centralized Secure File Transfer Protocol that utilizes a third-party server from which documents can be downloaded by Procedure and Administration's Legal Processing Division for processing and routing to assigned field offices. Chief Counsel attorneys recognized as respondent's designated representative receive what is considered to be a courtesy-service email from the Tax Court that a document has been served in the case. In contrast to service on

respondent, service of process in eAccess is effectuated on private practitioners and taxpayers only by the email notification that documents have been served.

DAWSON will now treat the parties consistently. In the DAWSON system, service of process by the Tax Court will be effectuated on all parties, including Chief Counsel, by an email sent to the recognized representatives in a case notifying the parties that a document has been served. To access a copy of the document, the parties must log into DAWSON and download the document from the Tax Court database. To assist with the timely processing of documents in Chief Counsel case management systems such as TLCATS, the Tax Court has programmed DAWSON to also send a courtesy copy of the service email to a centralized Counsel service agent mailbox. Receipt of an email in the service agent mailbox will prompt Chief Counsel's Electronic Tax Court Service (eTCS) system to log into DAWSON and download a copy of the document onto Counsel servers for processing by the Legal Processing Division and routing to the appropriate F&M support staff in assigned field offices. Thus, Chief Counsel attorneys will continue to receive copies of all case documents through their local F&M staff after processing in TLCATS.

Any questions concerning the Tax Court's new DAWSON system can be directed to Kevin Gillin in Procedure Administration at (202) 317-5403.

/s/
Kathryn A. Zuba
Associate Chief Counsel
(Procedure & Administration)

UNITED STATES TAX COURT

This form can be filled in and printed directly from Adobe Reader. However, please be aware that the information enter on a form must be embedded before eFiling.

To begin, move your mouse pointer over the Petitioner(s) name field. Your pointer will turn into a vertical beam, indicating that you are over an editable field. Simply click once and begin typing. Use the Tab key to move forward through the form fields (Shift+Tab to move backwards).

	}	
Petitioner(s)		Docket No. _____
v.		Filed Electronically
COMMISSIONER OF INTERNAL REVENUE, Respondent		

ENTRY OF APPEARANCE

The undersigned, being duly admitted to practice before the United States Tax Court, hereby enters an appearance for _____ in the above-entitled case.
(Party/Parties)

Dated: _____

Signature

Printed Name

Office Address

City State/ZIP Code

(Area Code) Telephone No.

Tax Court Bar No.

E-mail Address

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