

Rule 4. Form and Style of Papers, Filing of Document, Fees

(a) Form and style. Filings shall include a caption in the form shown in Rule 6(b), omitting all prefixes and titles (such as "Mrs.", "Dr.", etc.). A docket number shall be placed on all documents filed in the proceedings after the petition and shall be referred to in all papers in the proceedings. The name of any estate, trust, or other beneficiary for whom petitioner may act shall precede petitioner's name, e.g., "Estate of John Doe, deceased, Richard Roe, Executor." All papers filed by or on behalf of a party shall set forth the name, full residence address and telephone number of the party, unless that party is represented by counsel. If a party is represented by counsel, all pleadings or other papers shall set forth the name, office address, telephone number, e-mail address, and Bar number of the attorney. The names, addresses, and telephone numbers so shown shall be conclusively deemed to be correct and current. It is the obligation of the attorney or unrepresented party whose address, telephone number or e-mail address has been changed to immediately notify the Clerk of the Tax Division and all other attorneys and unrepresented parties named in the case of this change.

(b) Filing. During business hours, documents shall be filed with the Deputy Clerk for the Tax Division. See also Civil Rule 77(a).

(c) Fees. The fee for filing a petition shall be \$ 120 payable upon filing of the petition. In addition to the filing fee in civil tax cases, the Deputy Clerk shall assess costs or fees according to the civil fee schedule as prescribed in Civil Rule 202.

COMMENT

While the Court may accept documents during hearings or trials, such filings are discouraged and should not be regarded as a normal or usual practice.