

STATE OF MINNESOTA
IN TAX COURT
E-FILING BEST PRACTICES

I. Single Filing

No matter how many documents you need to file in support of a single event (like a motion to dismiss, or a motion for summary judgment), include them all in a single filing. Click the “Add Another” option and continue to add documents until you have completed your entire submission.

- Example: Motion for Summary Judgment
 - **Select Filing Type** “Motion,” Filing Subtype “Dispositive Motion”
 - **Upload** PDF Notice of Motion and Motion as first file
 - **“Add Another”** and select “Memorandum” – upload Memorandum in Support
 - **“Add Another”** and select “Affidavit” - upload Affidavit of Jane Doe and Exhibits A-F
 - **“Add Another”** and select “Exhibit” – upload Exhibits G-I to Affidavit of Jane Doe
- Note: If serving all parties through E-Filing, there is no need to upload proof of service.

II. Filings: Which Option Should I Choose?

The E-Filing System provides a number of choices when filing documents. :

- Select “Motion” if you are filing a motion of any type, or a response or reply to a motion.
- Select “Notification” if you are notifying the court of settlement or dismissal, including stipulated dismissals.
- Select “In Forma Pauperis” only if you are requesting relief from fees under Minnesota Statutes ch. 563.
- Select “Exhibit” only if you are filing an exhibit that is not included with a motion or brief (such as a supplemental exhibit).
- Select “Stipulation” to file a stipulation of facts. Do not file stipulated dismissals under “Stipulation.”
- Select “Appraisal” only if you are filing a working copy of an expert witness report that is an appraisal of real property pursuant to the court’s scheduling or pretrial order.

III. Label and number exhibits

When including exhibits (which should be accompanied by a supporting affidavit), number or otherwise label each exhibit and paginate or otherwise label the pages within the exhibit. Consider Bates numbering documents for easy reference.

IV. Combine exhibits before filing

Do not attach each exhibit separately to your filing. Combine exhibits into a single PDF (which may be combined with the supporting affidavit). Exhibits should only be divided into separate documents for upload if they exceed the **25MB** size limit.

V. Check file size and divide if necessary

If the combined PDF is larger than **25 MB**, divide into separate documents before upload.

VI. Bookmarks

For ease of navigation (for the court and all parties) please consider bookmarks marking the first page of documents that include multiple exhibits.

VII. Best practice: Save as archival PDF

To protect your documents, save them as an **archival PDF** (or **PDF/A** file) before upload. Archival PDFs are better for E-Filing because they cannot be changed or made illegible.

VIII. Allow sufficient time

If you are not experienced with E-Filing, considering filing at least one working day before your filing deadline. Documents are not considered filed until they are **accepted** by the court. If accepted, the time the documents were submitted will be considered the time of filing. If this is your first time, you might consider at least 48 hours to ensure you have time to correct errors.

IX. Why might a filing be rejected?

Filings will be rejected for the following reasons:

- The filing is either an attempt to serve a discovery request or a response to a discovery request
- The filing does not include a Cover Sheet for Non-Public Documents and includes unredacted confidential or non-public information (which is evident from the face of the filing)
- The document is not signed
- The document is filed in the wrong case (for example, a motion to dismiss for ACME, Inc. is filed in Jones, Ltd)
- The document is filed with the wrong case number (for example, a motion to dismiss for ACME, Inc., 12-CV-20-1234 is filed in 21-CV-20-1324)

X. Add to cart and check status after submitting

Once you add your filing to the cart, confirm the filing contains everything you intend to

file. Submit the filing and then check the status either by checking the email address associated with your E-Filing account, or by logging back in. Your filing is not complete until it has been **accepted**.

Questions? Contact us at efile.MnTaxCt@state.mn.us or by phone on 651.539.3273, between the hours of 8:00 am and 4:30 pm Monday through Friday.