



E-Filing and E-Service

USER  
GUIDE

## Contents

I.	Introduction .....	4
II.	Register as an E-Filer .....	4
III.	User Administration .....	8
A.	Reset Password .....	8
B.	Update Contact Information and Service Email Address .....	9
1.	Update Name or Mailing Address .....	9
2.	Change or Add a Service Email Address .....	9
3.	Legal Organization Account .....	9
IV.	Notifications .....	10
A.	Email Notifications .....	10
B.	E-Filing Application Notifications .....	10
C.	Select Notification Preference in My Account Preferences .....	11
V.	Case Numbers and Case Search .....	12
A.	Case View .....	12
B.	Prepare to Search .....	13
C.	Get a Complete List of Your Cases .....	13
D.	Search for a specific case with the case number .....	13
E.	Search for a specific case with a party or attorney's name .....	13
VI.	E-File a Document on an Existing Case .....	14
A.	Enter Case and Filing Information .....	14
B.	Enter Filing Information .....	16
C.	Upload Document(s) .....	16
D.	Enter Service Information .....	19
E.	Review Filing Summary .....	19
F.	Add Additional Filing ( Optional) .....	20
G.	Add Filing to Cart and Submit .....	20
H.	Electronic Service .....	21
VII.	Resubmit a Rejected Filing .....	22

VIII. Support Staff .....	23
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## I. Introduction

Any party to a case pending before the Minnesota Tax Court can register to use the E-Filing System. Although use of the E-Filing System is voluntary at this time, scheduling orders may require its use by counsel.

Use of E-Filing has many benefits, including:

- The ability to simultaneously file with the court and serve registered opposing parties immediately;
- Confirmation of filing;
- Immediate web-based access to all documents in any of your cases from any computer or mobile device;
- Intuitive, easy-to-use system; and
- Environmental responsibility.

Once you have a registered E-Filing account, you will automatically receive E-Service from other parties who are registered for E-Filing.

## II. Register as an E-Filer

Follow these instructions to create an account. To use the E-Filing System, you must register, even if you have practiced before this court frequently, recently, or at any time in the past.

1. Visit the E-Filing page on the court's website: <https://mn.gov/tax-court/filing-resources/>.

The screenshot shows the Thomson Reuters C-Track E-Filing interface. At the top, there is a dark header with the Thomson Reuters logo and 'C-Track E-Filing' on the left, and a court icon with 'CTRACK E-FILING' on the right. Below the header is a light blue information bar with an 'Information' icon and text: 'Welcome to E-filing application for the Minnesota tax court. Before you get started, please review the information about E-filing contained in the FAQs and E-filing Help (use the links). Note that E-filing is not open to all users. Please review the FAQs to learn whether you can register for E-filing.' The main content area features a 'Login' box with 'Username' and 'Password' input fields and an orange 'Login' button. Below the login box are links for 'Forgot Password?', 'Register as an E-Filer' (highlighted in yellow), and 'E-Filing Terms & Conditions'. At the bottom, small text reads: 'C-Track™ E-Filing, developed by Thomson Reuters Court Management Solutions'.

2. Review the E-Filing Terms and Conditions below the login box.
3. Click **Register as an eFiler** below the login box. This will take you to a registration screen.

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**Information**

The process of requesting access to the Tax Court E-Filing system includes taking a test on the E-Filing training material. Please enter your information below to begin the registration process and then take the test. Your username must not already be in use by someone else in the Tax Court E-Filing system. Your username and password will allow you to take the test as many times as needed in order to score 80% correct answers. Once you have submitted this information, it will take you to the test.

**E-File Registration**

**TYPE**

Type

**USER INFORMATION**

Prefix

Last Name

First Name

Middle Name

Suffix

Username

Password

Confirm Password

**CONTACT**

Primary E-mail

Add Contact

4. Enter a **Username**. Your username must be unique.
5. Enter your **Last Name** and **First Name**.
6. Enter a **Password** and then **Confirm Password**

In the **Contact** section:

7. Enter a **Primary email**. This is the email address where you will receive E-Service notifications and system notifications.
8. Click **Add Contact** to enter additional email addresses as needed.

In the **Address** section:

9. Enter your mailing address using **Address Line 1** through **Address Line 4**.
10. Enter your **City**, select your **State**, and enter your **Zip Code**.

**Adding Legal Organization:** Some law firms and other organizations are already on file with the court. If you are part of a Legal Organization, such as a registered law firm, associate your E-Filing account with your organization. ***Self-represented parties should skip this section and continue to step 19.***

Address Type ? Mailing

Address Line 1 \*

Address Line 2

Address Line 3

Address Line 4

Country United States

City^ State^ Zip

PA

LEGAL ORGANIZATION ASSOCIATION

Legal Organization Name

No records were found.

Add Legal Organization

TERMS AND CONDITIONS

☐ I agree to the [terms and conditions](#).

**Add Legal Organization Association**

LEGAL ORGANIZATION SEARCH

Name Contains [Redacted] Show Inactive ☐

LEGAL ORGANIZATIONS

Name	Address	Active
No records were found.		


Search Cancel

12. Enter the name, or part of the name, of your legal organization.
13. Click **Search**.
14. Click the name of your Legal Organization. If a search for your law firm (or other organization) does not return your organization, please email [info@taxcourt.state.mn.us](mailto:info@taxcourt.state.mn.us) or call **651.539.3260** to request the court add it before proceeding with registration.
15. Select a **Role: Attorney or Legal Assistant**.
16. Enter a **Service Email**.
17. Click **Add Another** to enter additional email addresses to receive E-Service notifications (such as your support staff), as needed.
18. Click **Save**.
19. **All registrants:** Tick the box to agree to **Terms and Conditions**.
20. Click **Next**.


Upon completion of the registration screens, you will be prompted to take a test. To complete registration for E-Filing, you must achieve at least 80% correct answers on the test. You may take the test as many times as necessary.

All the information necessary to pass the test is available on the court's website in the Frequently Asked Questions document ("FAQs"). Feel free to refer to the FAQs while taking the test.

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 CTRACK E-FILING

David Brent ▾

 User Test

You must take and pass this test with 80% correct answers before being approved to e-file with Tax Court E-Filing. The test consists of multiple-choice or true/false questions. Please navigate from question to question by using the "Previous" and "Next" buttons, not the "Back" and "Forward" buttons on your browser. At the end of the test, you will receive a score and you may print off the scored questions and your answers. If you do not score 80% the first time, you may retake the test until you pass.

Begin Test

C-Track™ E-Filing, developed by Thomson Reuters Court Management Solutions

Applications are processed during business hours (generally 8 am through 4:30 pm Monday-Friday, except holidays). Registrations received outside these hours will be processed during business hours in the order received.

Upon receiving confirmation of approval, log into E-Filing with the email address and password you entered during registration

### III. User Administration

**User Administration** lets you update your contact information and change your E-Filing password.

1. To access the User Administration screen, click the down arrow icon to the right of your username in the top right corner from any screen in E-Filing.
2. Click **My Account**. The ensuing page (which will be filled in, in the live environment) will allow you to make changes to your contact information.

4. Click **Save**.

#### A. Reset Password

1. If you forget your password, click the **Forgot Password?** link on the **E-Filing Login** screen.

2. Enter the email address you provided on the Registration form.



3. Click **Request New Password**.
4. An email is sent to the email account on file. Follow the instructions in the email to reset your password.

## B. Update Contact Information and Service Email Address

Contact information can be updated in the E-Filing system. Each user controls the email address(es) that receive electronic service.

### I. Update Name or Mailing Address

1. Click your name in the upper-right corner of the E-Filing application.
2. Click **My Account**.
3. Update information as necessary.
4. Click **Save**.

### 2. Change or Add a Service Email Address

1. Click your name in the upper-right corner of the E-Filing application.
2. Click **My Account**. The **User Administration** screen appears.
3. To change your email address, edit the information in the **Primary Email** box.
4. To add an additional service email, click **Add Contact**. Select **email** from the dropdown menu that appears, and type the additional email address.

CONTACT ▾

**Primary E-mail\*** kendra.schmit@state.mn.us

Email ▾ support@state.mn.us X

Email ▾ eservice@state.mn.us X

[Add Contact](#)

5. Click **Save**.

## 3. Legal Organization Account

If you are part of a legal organization (such as a law firm), and your email address changes, your service email address must also be updated on the legal organization level.

1. From the **My Account/User Administration** screen, click **Associated Legal Organizations**.
2. Click on your email address in the “Legal Organization Association” section of the page.
3. To change your service email address, edit the email address in the **Service Email** box.
4. To add an additional email to receive service, click **Add Another**. Type the additional email address into the box that appears. To remove the additional email, click the grey X.
5. Click **Save**.

## IV. Notifications

Tax court notices and orders are always sent via email regardless of the notification preference chosen in the E-Filing system. System notifications only relate to your own filing submissions and electronic service from other parties. You receive notifications from the E-Filing system when:

- You receive electronic service from other parties;
- You submit a filing;
- The court accepts your filing.

You can choose from among three ways to receive notifications:

- Via email sent to the email address(es) listed in your registration;
- In the E-Filing application only (**not recommended unless you will log in at least once per day to check for new notifications**);
- Both via email and in the E-Filing application (selected by default upon registration).

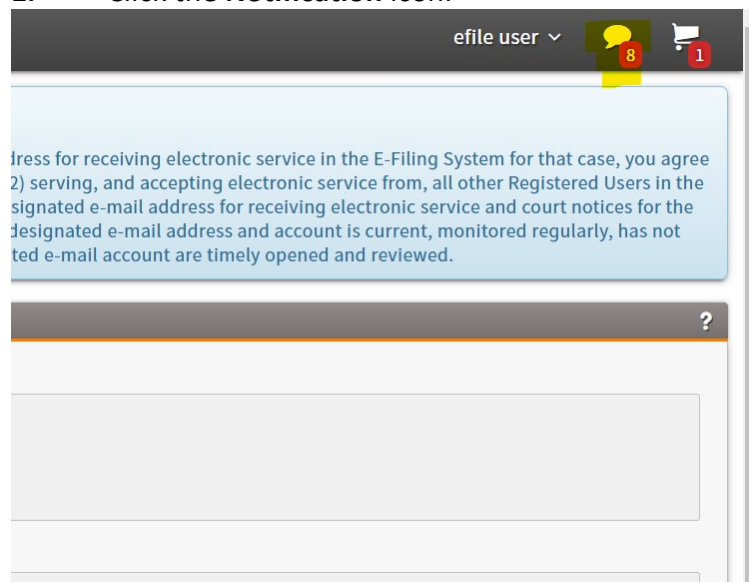
### A. Email Notifications

If you choose to receive notifications via email, you will receive an email from the court with a direct link to the filed document. When other parties serve you electronically, you must log in to the E-Filing system to view the document.

### B. E-Filing Application Notifications

If you choose to receive E-Filing application notifications only, you will **not** receive an email notice from the court. You will only be notified of new filings via the Notifications icon in the E-Filing system. **For this reason, the court does not recommend selecting this option unless the user will log in at least once per day to check for new notifications.** To view notifications in E-Filing:

1. Click the **Notification** icon.



2. Click on any notification in the list to view it in detail. Click **View All** to view all your notifications on a new page.

By default, the screen displays all notifications with a status of **Unread**. You can search notifications by **Date, Subject, Status** and **From**.

3. Click any header in the **Notifications** table to sort the information in ascending / descending order:
  - **Date** column –the date the system sent the notification to you
  - **From** column –the name of the sender
  - **Subject** column – a description of the notification; includes a case number if one exists for the filing
4. Click any notification to view more details. Click on the details to open the relevant **Filing Summary**.
  - Use the **Checkbox Column** to select specific notifications to mark as read or unread. Use the checkbox in the table header to select all notifications to mark as read or unread
  - **Mark Read** button – marks the selected notifications as **Read** and reduces the **Notification** icon number displayed at the top of all E-Filing screens.
  - **Mark Unread** button – marks the selected notifications as **Unread** and increases the **Notification** icon number displayed at the top of all E-Filing screens

## C. **Select Notification Preference in My Account Preferences**

1. Click your **name** in the upper-right corner of the E-Filing application.
2. Click **My Account**.
3. Make your selection from the **Notification Type** dropdown menu.
4. By default, E-Filing is configured to deliver notifications by email and in Notifications. **If you opt to receive notifications in the E-Filing application only, you should log in at least once per day to check for new notifications.** The court recommends selecting both email and E-Filing notifications to ensure that no service is missed.
5. Click **save**.

## V. Case Numbers and Case Search

Numbers for cases pending in the tax court are assigned in two ways.

- Cases filed with the district court and subsequently transferred to the tax court are assigned a number typically in the format DD-CV-YY-NNNN, where
  - DD = a number assigned to the county where the case was filed.
  - CV = civil
  - YY = the year in which the case was filed
  - NNNN(N) = a sequential four or five digit numberThis includes property tax petitions under chapter 278, in which the district court is acting as administrator for the tax court.
- Appeals from orders of the commissioner of revenue filed in the tax court are assigned a number in the format NNNN-R or NNNN-S, where NNNN = a sequential number and R or S denote Regular Division and Small Claims Division.

### A. Case View

Once you have been identified as a party or attorney in a specific case, you can view, for that case:

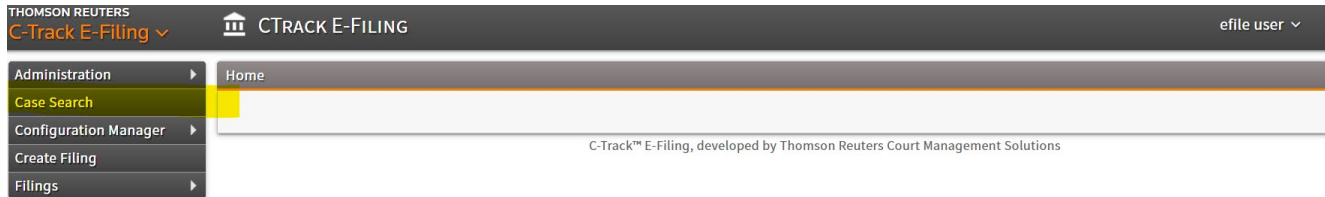
- A list of parties and attorneys
- A list of docket entries and related documents filed in the case, including orders filed by the court
- The date of the next scheduled proceeding

All existing matters that were open and pending at the tax court as of June 23, 2017 are available to view in the E-Filing system. If a matter was closed prior to June 23, 2017, it is not available to view in E-Filing. Documents filed before June 23, 2017 may or may not be available.

If no party has identified you as a party to the case, you will not have access to view case entries nor find the case number in E-Filing. In this circumstance, you may contact the other parties to obtain the case number.

## B. Prepare to Search

1. Log into E-Filing
2. Click **Case Search** in the left navigation.



## C. Get a Complete List of Your Cases

1. On the **Case Search** screen, select **Minnesota Tax Court** from the **Court** dropdown.
2. Leave the rest of the page blank.
3. Click **Search**.

## D. Search for a specific case with the case number

1. Enter the case number in the **Case Number** field. Omit leading zeroes in the NNNN portion of the case number.
2. Click **Search**.

## E. Search for a specific case with a party or attorney's name

1. Enter the party or attorney's last name in the **Name Contains** field. Note that you can only obtain search results with which you also are associated.
2. Click **Search**.

## VI. E-File a Document on an Existing Case

**IMPORTANT NOTE:** *Presently, it is not possible to file a new case in the E-Filing System.* The E-Filing System in tax court currently may only be used to file documents in cases once they have been commenced (“existing cases”). This means:

- Appeals from orders of the commissioner of revenue must be filed by U.S. mail or in person
- Claims for refund filed in the district court may be e-filed in the district court by registered users of district court eFile, or by other means authorized in the district court
- Property tax petitions under chapter 278 may be e-filed in the district court by registered users of district court eFile, or by other means authorized in the district court
- Property tax petitions under chapter 278 may be filed in the tax court by U.S. mail or in person.

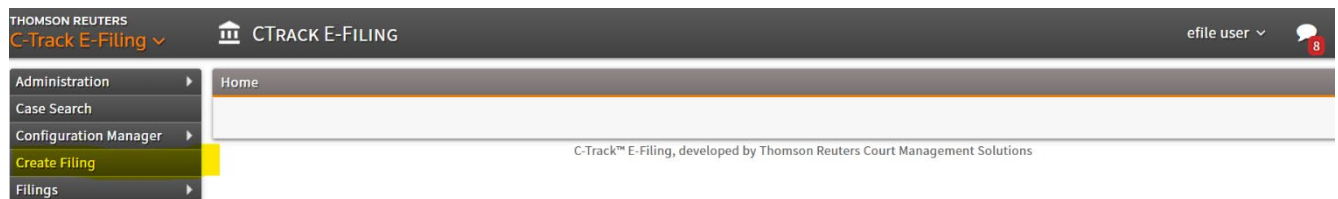
***There is no change to the existing custom and procedure for initiating a property tax petition or an appeal from a commissioner order.***

Before you begin to create an E-Filing on an existing case, make sure you have the following information:

- The case number
- The document(s) you wish to E-File, in Microsoft Word or PDF format
- Contact information for parties (or their counsel) if they are not to be served through E-File

### A. Enter Case and Filing Information

1. From the home screen, click **Create Filing** from the left menu.



2. The **Minnesota Tax Court** and **Existing Case** fields will be prefilled for you. Complete the **Case Number** field.

**i Information**

- By either electronically transmitting a document for filing in a case or designating an email address for receiving electronic service in the case, the filer agrees to the following: (1) filing all documents in the case through the E-Filing System; (2) serving, and accepting electronic service in the case through the E-Filing System; (3) receiving notices from the court; and (4) maintaining a designated e-mail address for receiving electronic service in the case. You agree to ensure your designated e-mail address and account information are timely opened and monitored. You agree to ensure your designated e-mail address and account information are timely opened and monitored. You agree to ensure your designated e-mail address and account information are timely opened and monitored.

**Create Filing**

**FILING ▾**

**Court\***

**Filing Category\***

**EXISTING CASE ▾**

**Case Number\***

**Filing Type\***

**Filing Subtype\***

Administrative  
Affidavit  
Appraisal  
Briefs  
Exhibit  
Fee  
Joint Statement  
Mediation  
Motion  
Notice  
Notification  
Other  
Return and Answer  
Stipulation  
Writ

4. Select **Document Subtype**. Not all subtypes are associated with all filing types. Again, if you do not see your option, select **Other**.

**i Information**

- By either electronically transmitting a document for filing in a case or designating an email address for receiving electronic service in the case, the filer agrees to the following: (1) filing all documents in the case through the E-Filing System; (2) serving, and accepting electronic service in the case through the E-Filing System; (3) receiving notices from the court; and (4) maintaining a designated e-mail address for receiving electronic service in the case. You agree to ensure your designated e-mail address and account information are timely opened and monitored. You agree to ensure your designated e-mail address and account information are timely opened and monitored. You agree to ensure your designated e-mail address and account information are timely opened and monitored.

**Create Filing**

**FILING ▾**

**Court\***

**Filing Category\***

**EXISTING CASE ▾**

**Case Number\***

**Filing Type\***

**Filing Subtype\***

Amended Findings of Fact  
Amended Judgment Under Rule 60  
Application for IFP Status  
Compel Discovery  
Consolidation  
Continuance  
Costs  
Dismissal  
Erie Transfer  
Expedited Hearing  
Extend Scheduling Order  
Hearing  
In Camera Hearing  
**In Limine**  
Motion  
New Trial  
Objection  
Opposition to Request for Limited Direct Testimony  
Protective Order  
Reconsideration

In Limine

### **Best practices for filing motions:**

- The E-Filing System provides a limited number of choices when filing motions.
- **Generally speaking:**
  - If you requested a hearing on 28 days' notice by rule, select **Dispositive Motion**.
  - If you requested a hearing requiring only 14 days' notice by rule, select **Non-Dispositive Motion**.
  - Select "Consolidation" or "Continuance" only if you are seeking either to consolidate your case with another case, or to continue the deadlines in a scheduling or pretrial/trial order, but no other relief.
  - Select "Erie Transfer" only if you require your case be *Erie* shuffled pursuant to the procedure set forth in *Erie Mining Co. v. Comm'r*, 343 N.W. 2d 261 (Minn. 1984).
  - Select "In Forma Pauperis" only if you are requesting relief from fees under Minnesota Statutes ch. 563.

*Your selection for purposes of E-Filing does not determine whether your motion is legally dispositive or non-dispositive.*

5. Click **Next**.

### **B. Enter Filing Information.**

1. In the **Filer Information**, tick the appropriate **Filed on Behalf of** box.
2. Click **Next**.

### **C. Upload Document(s)**

The **Upload Document** screen has a single section. It will allow you to upload Microsoft Word and PDF files (25 megabyte limit) as well as audio and video files (1 gigabyte limit) when used as exhibits.

1. Click **Browse** or **Choose File**. (This button language changes based on the Internet browser used). The name of the document to be uploaded is pre-populated based on the Filing Type and Filing Subtype you selected.
2. A browser window opens to allow you to navigate to a file on your personal computer that you want to upload.
3. Select the file you want to upload.
4. Click **Open**.



5. If you are filing a motion that requires multiple documents due to the requirements of this court's rules, or the Minnesota Rules of Civil Procedure (such as a notice of motion, supporting memorandum, and supporting affidavits), or if the document you are filing exceeds the 25MB size limits, click **Add Another** to upload additional documents or multiple parts of the same document.

**Information**

- Minn. R. 8610.0070, subpart 4 requires the moving party to obtain a hearing date and time from the court administrator. The hearing date and time must appear on the notice of motion. Do not file and serve a notice of motion that does not contain a hearing date and time.
- Minn. R. 8610.0070, subparts 5 and 6 set forth motion practice requirements in the tax court. Please consult the rules and ensure you upload all required documents. Other rules of civil procedure may apply. The following may not be filed through the E-Filing System:
  - Notices of Appeal from Orders of the Commissioner of Revenue
  - Real Property Tax Petitions, may not be filed through the E-Filing System
- The E-Filing System may not be used to serve discovery requests or discovery responses.
- Every document electronically filed or served through the E-Filing System that requires the signature of the Registered User filing or serving the document shall be deemed to have been signed by such person and shall bear their facsimile or typographical signature, typed name, address, telephone number, designated e-mail address, and, if applicable, attorney registration number of a signing attorney. Typographical or facsimile signatures of a Registered User shall be considered the functional equivalent of an original, handwritten signature and shall be in the form: /s/ Pat L. Smith.

**FILING PROGRESS**   **Filing Information**   **Upload Document**   **Service Information**   **Filing Summary**

**Upload Document**

DOCUMENT ▾

Name	Motion - Summary Judgment	File*	Choose File   No file chosen
Exclude from eService	<input type="checkbox"/>	Comments	
Request Confidential^	<input type="checkbox"/>	Confidential Reason^	

**Add Another**

**Previous**   **Next**

- Upload the confidential documents as described in steps 1- 4 above. The following documents may be filed as confidential:
    - Documents subject to an order to file under seal
    - Documents accompanied by a motion to file under seal or as confidential
    - Documents that are confidential by operation of law (you must specify the applicable law)
  - Check **"Request Confidential"**
  - Go to the **"Confidential Reason"** pull-down menu and select the appropriate reason.
  - Click **"Next."**
  - Complete the **"Cover Sheet for Non-Public Documents,"** available on the Tax Court's website and save the document.
  - Upload the completed **Cover Sheet for Non-Public Documents** as described in steps 1- 4 above. **DO NOT** check either "Request Confidential" or select a confidential reason. Your completed Cover Sheet for Non-Public Documents will be filed as a public document.
  - Click **"Next."**
7. When you have added all the documents you intend to include in your filing, click **Next**.



## D. Enter Service Information

The **Service Information** screen organizes parties based on their service method:

- **Electronic Service Recipients** lists parties that have opted in to receive E-Service. You must serve Electronic Service Recipients via the E-Filing application.
  - **If this is your first filing in a case**, you may add other Registered Users, and they will remain in the Electronic Service Recipients section for future filings.
  - Search within the Electronic Service Recipients section under “Search for E-Filer.” You do not need a complete name; a portion will do.

Add Electronic Service Recipients


**Information**


- Existing E-File Users can be added as electronic service recipients for the Filing you are creating. To do so, enter the name (or part of the name) of an E-File User, click the Search button, and then click on the search result record associated with the E-File User you would like to add to the Filing as an electronic service recipient.

SEARCH FOR E-FILER ▾

First Name	<input type="text"/>
Middle Name	<input type="text"/>
Last Name*	<input type="text"/>

- **Non-Electronic Service and Unlinked Parties** lists parties that have not registered for E-Service. You must serve them by mail, fax, personal service or other means authorized by law.

- **NOTE:** Click the **Apply to All** icon  that appears to the right of the Service Method and Service Date fields to apply the data in those fields to all recipients.

➤ Click the  **Date Picker** icon to access a calendar which lets you select a month and day to populate the field.

1. Select **Service Method** for each party.
2. Enter a **Service Date**.
3. Click **Next**.
4. **Note that, in future filings, some parties may register for E-Service.** You may be able to serve those parties by E-Service. Once a party opts-in, all documents in the case will be served by E-Service.

## E. Review Filing Summary

1. Review all the information on the screen in detail before proceeding. If necessary, you can edit information in two ways:
  - a. Click the relevant link in the **Filing Progress** bar at the top of the screen to navigate to that particular screen
  - OR
  - b. Click **Edit Filing** at the bottom of the screen to navigate back to beginning of the Filing Progress – the **Party Information** screen.
2. If you wish to remove the filing, click **Delete This Filing** at the bottom of the screen to move the filing to the **Draft** queue. You can completely delete the filing from the Draft Filings Queue by clicking Filings > Draft in the left navigation.

## F. Add Additional Filing ( Optional)

An additional filing is a separate document that belongs to the same case and is related to your primary filing. Additional filings appear as separate Docket Entries on the case. **If you are submitting a Proposed Order with your filing, it should be uploaded in Word format (not PDF) as an Additional Filing using the Proposed Order document type.**

**Do not combine a Proposed Order as part of the underlying Motion.** Please file it as an Additional Filing.

1. From the Filing Summary screen, click **Add Additional Filing**.
2. The system automatically pre-fills the case information from your primary filing. Choose the type of document you are filing from the **Document Type** and **Document Subtype** dropdown menus.
3. Complete the required information on the **Filing Information**, **Upload Document** and **Service Information** screens for your associated filing, as described in steps VI A-C above.

## G. Add Filing to Cart and Submit

1. When you reach the **Filing Summary** screen, click **Ready to File**. If you are submitting associated filings, clicking Ready to File will add all associated filings to your cart.

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efile user

Administration  
Case Search  
Configuration Manager  
Create Filing  
Filings

Information

- If fees are owed, you will be directed to a page to make your payment.

Cart

SUMMARY

Number of Filings	2	Total	\$0.00
-------------------	---	-------	--------

FILINGS

Court	Case Number	Filing Item(s)	Documents	Fees
Minnesota Tax Court	66-CV-19-1046	Motion - Summary Judgment	2	\$0.00
Minnesota Tax Court	66-CV-19-1046	Motion - In Limine	1	\$0.00

1 to 2 of 2 records

By submitting the filing(s), you are agreeing to the E-Filing Terms & Conditions

Submit Filings

2. Review the information in the **Filings** section.

4. Click **Submit Filings**. Then the **Submission Confirmation** screen appears. This information can be accessed at any time from the left navigation menu via **Filings > Submitted**.

5. Upon filing, you will initially receive notification that your submission was received. Your filing is not complete until it is **accepted**.

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Administration  
Case Search  
Configuration Manager  
Create Filing  
Filings

Information

- Your electronic filings have been submitted for review and processing.

Submission Confirmation

DETAILS

E-File Confirmation #	11631569399746	Submitted Date	09-13-2021 04:43 PM
-----------------------	----------------	----------------	---------------------

Once your filing is submitted, any party that was listed as an electronic service recipient is served electronically with your filing immediately. When the filing is E-Served, the party receives an email containing a notice of filing and can access the filed documents by clicking on the embedded link.

## VII. Resubmit a Rejected Filing

If your filing gets rejected, you don't need to start over! Here's how to resubmit your filing without losing all your work:

1. From the Filings menu in E-Filing, click **Rejected**.
2. Click the **Arrow** button in the Resubmit column.
3. You will receive the following message: "Are you sure you want to resubmit this Filing? Clicking OK will save a copy of this filing to your Draft Filings Queue."
4. Click **OK**.
5. The original filing will be displayed.
6. Use the gray arrows near the top of the screen to jump to the Filing Information, Party Information or Upload Document screen.
7. Edit the information that caused your filing to be rejected.
8. Click **Next**.
9. Click **Ready to File** at the bottom of the screen.
10. Click **Submit Filings**.

## VIII. Support Staff

Support staff should log in with the relevant attorney's E-Filing account login and password. This allows filing directly from the attorney's account.