

APPENDIX I

FORMS

The following forms are listed in this appendix:

- Form 1. Petition (Other Than in Small Tax Case)
- *Form 2. Petition (Small Tax Case)
- *Form 3. Entry of Appearance
- *Form 4. Substitution of Counsel
- *Form 5. Designation of Place of Trial
- *Form 6. Subpoena
- *Form 7. Application for Order To Take Deposition
- Form 8. Certificate on Return
- Form 9. Notice of Appeal to Court of Appeals
- Form 10. Certificate of Service
- Form 11. Notice of Election To Intervene
- Form 12. Notice of Election To Participate
- *Form 13. Petition for Administrative Costs (Sec. 7430(f)(2))

The forms marked by an asterisk (*) (Forms 2, 3, 4, 5, 6, 7, and 13) have been printed and are available upon request from the Clerk of the Court. All the forms may be typewritten or printed, except that the subpoena (Form 6) must be obtained from the Court. When preparing papers for filing with the Court, attention should be given to the applicable requirements of Rule 23 in regard to form, size, type, and number of copies, as well as to such other Rules of the Court as may apply to the particular item.

FORM 1

PETITION (Other Than In Small Tax Case)

(See Rules 30 through 34)

UNITED STATES TAX COURT

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

PETITION

The petitioner hereby petitions for a redetermination of the deficiency (or liability) set forth by the Commissioner of Internal Revenue in the Commissioner's notice of deficiency (or liability) [Service symbols] dated, and as the basis for the petitioner's case alleges as follows:

1. The petitioner is [set forth whether an individual, fiduciary, corporation, etc., as provided in Rule 60] with mailing address now at

.....
Street City State Zip Code

and with legal residence (or principal office) now at [if different from the mailing address]

.....
Street City State Zip Code

Petitioner's taxpayer identification number (e.g., Social Security or employer identification number) is

The return for the period here involved was filed with the Office of the Internal Revenue Service at
City State

2. The notice of deficiency (or liability) (a copy of which, including so much of the statement and schedules accompanying the notice as is material, is attached and marked Exhibit A) was mailed to the petitioner on, and was issued by the Office of the Internal Revenue Service at
City State

3. The deficiencies (or liabilities) as determined by the Commissioner are in income (estate, gift, or certain excise) taxes for the calendar (or fiscal) year, in the amount of \$....., of which \$..... is in dispute.

4. The determination of the tax set forth in the said notice of deficiency (or liability) is based upon the following errors: [Here set forth specifically in lettered subparagraphs the assignments of error in a concise manner. Do not plead facts, which properly belong in the succeeding paragraph.]

5. The facts upon which the petitioner relies, as the basis of the petitioner's case, are as follows: [Here set forth allegations of fact, but not the evidence, sufficient to inform the Court and the Commissioner of the positions taken and the bases therefor. Set forth the allegations in orderly and logical sequence, with subparagraphs lettered, so as to enable the Commissioner to admit or deny each allegation. See Rules 31(a) and 34(b)(5).]

WHEREFORE, petitioner prays that [here set forth the relief desired].

(Signed)
Petitioner or Counsel

.....
Present address—City, State, Zip Code

Dated:

.....
Telephone (include area code)

.....
Counsel's Tax Court Bar Number

FORM 2

PETITION (Small Tax Case)
(Deficiency, Employment Status, Relief from Joint and Several Liability, or
Lien or Levy)

(Available—Ask for Form 2)
(See Rules 170 through 175, 291(c), 321(c), 331(c))

UNITED STATES TAX COURT

www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)

.....
(PLEASE TYPE OR PRINT) Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

} Docket No.

PETITION

1. Petitioner(s) hereby file(s) a (PLACE AN "X" IN THE APPROPRIATE BOX):

- Petition for Redetermination of a Deficiency
- Petition for Determination of Relief from Joint and Several Liability on a Joint Return
- Petition for Lien or Levy Action (Collection Action)
- Petition for Redetermination of Employment Status (Worker Classification)

2. Petitioner(s) disagree(s) with the determination contained in the notice issued by the Internal Revenue Service for the year(s) or period(s), as set forth in such notice dated, A COPY OF WHICH IS ATTACHED. DO NOT ATTACH ANY OTHER DOCUMENTS TO THIS PETITION.

3. Petitioner(s)' taxpayer identification (e.g., Social Security) number(s) is (are)

4. Set forth the relief requested and the reasons why you believe you are entitled to such relief.

.....
.....
.....
.....
Petitioner(s) request(s) that this case be conducted under the "small tax case" procedures. The amount in dispute or any overpayment claimed is \$50,000 or less. A decision in a "small tax case" is final and cannot be appealed to a Court of Appeals by the Internal Revenue Service or the Petitioner(s). If you do **NOT** want this case conducted as a "small tax case", place an "X" in the following box.

.....
Signature of Petitioner Date

.....
(Print) Mailing Address

.....
City, State, Zip Code, (Area Code) Telephone No.

.....
Signature of Petitioner (e.g., Spouse) Date
(If Named in the Final Notice)

.....
(Print) Mailing Address

.....
City, State, Zip Code, (Area Code) Telephone No.

.....
Signature, Name, Address, Telephone No. and Tax Court Bar Number of Counsel, if Retained by Petitioner(s)

FORM 3

ENTRY OF APPEARANCE
(Available—Ask for Form 3)

(See Rule 24)

UNITED STATES TAX COURT

.....
Petitioner(s)
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

} Docket No.

ENTRY OF APPEARANCE

The undersigned, being duly admitted to practice before the United States Tax Court, hereby enters an appearance for the petitioner in the above-entitled case.

Dated:
.....
Signature
.....
Typed name
.....
Office address
.....
City State/Zip Code
.....
Telephone (include area code)
.....
Tax Court Bar Number

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

FORM 4

SUBSTITUTION OF COUNSEL
(Available—Ask for Form 4)
(See Rule 24)
UNITED STATES TAX COURT

.....
Petitioner(s)
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

} Docket No.

SUBSTITUTION OF COUNSEL

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

Dated:
Signature
Typed name
Office address
City State/Zip Code
Telephone (include area code)
Tax Court Bar Number

The undersigned hereby withdraws as counsel for petitioner(s) in the above-entitled case. Notice of the substitution of the above-named counsel has been given to petitioner(s) and/or counsel for petitioner(s) and to each of the other parties to the case or their counsel, and no party objects to the substitution and withdrawal.

Dated:
Signature

FORM 5

DESIGNATION OF PLACE OF TRIAL

(Available—Ask for Form 5)

(See Rule 140)

UNITED STATES TAX COURT

.....
Petitioner(s)
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

} Docket No.

DESIGNATION OF PLACE OF TRIAL

Petitioner(s) hereby designate(s) as the place of trial of this case.
City and State

.....
Signature of Petitioner or Counsel

Dated:

FORM 6

SUBPOENA
(Available—Ask for Form 6)

(See Rule 147)

UNITED STATES TAX COURT

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

SUBPOENA

To

YOU ARE HEREBY COMMANDED to appear before the United States Tax Court

.....
(or the name and official title of a person authorized to take depositions)

at on the day of, at

Time Date Month Year

.....
Place

then and there to testify on behalf of
Petitioner or Respondent

in the above-entitled case, and to bring with you

.....
Use reverse if necessary

and not to depart without leave of the Court.

Date:



.....
Attorney for (Petitioner)(Respondent)

.....
Clerk of the Court

Return on Service

The above-named witness was summoned on at by
Date Time
delivering a copy of this subpoena to (him)(her), and, if a witness for the petitioner,
by tendering fees and mileage to (him)(her) pursuant to Rule 148 of the Rules of
Practice and Procedure of the Tax Court.

Dated Signed

Subscribed and sworn to before me this day of

.....[SEAL]
Name Title

FORM 7

APPLICATION FOR ORDER TO TAKE DEPOSITION
(Available—Ask for Form 7)
(See Rules 81 through 84)
UNITED STATES TAX COURT

.....
Petitioner(s)
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

} Docket No.

APPLICATION FOR ORDER TO TAKE DEPOSITION*

To the United States Tax Court:

1. Application is hereby made by the above-named
Petitioner or Respondent

for an order to take the deposition(s) of the following-named person(s) who has (have) been served with a copy of this application, as evidenced by the attached certificate of service:

Name of witness	Post office address
(a)
(b)
(c)
(d)

2. It is desired to take the deposition(s) of the above-named person(s) for the following reasons (With respect to each of the above-named persons, set forth the reasons for taking the depositions rather than waiting until trial to introduce the testimony or other evidence.):

3. The substance of the testimony, to be obtained through the deposition(s), is as follows (With respect to each of the above-named persons, set forth briefly the substance of the expected testimony or other evidence.):

4. The following books, papers, documents, or other tangible things to be produced at the deposition, are as follows (With respect to each of the above-named persons, describe briefly all things which the applicant desires to have produced at the deposition.):

5. The expected testimony or other evidence is material to one or more matters in controversy, in the following respects:

6. (a) This deposition (will) (will not) be taken on written questions (see Rule 84).

(b) All such written questions are annexed to this application (attach such questions pursuant to Rule 84).

7. The petition in this case was filed with the Court on
Date

The pleadings in this case (are) (are not) closed. This case (has) (has not) been placed on a trial calendar.

*Applications must be filed at least 45 days prior to the date set for the trial. When the applicant seeks to take depositions upon written questions, the title of the application shall so indicate and the application shall be accompanied by an original and five copies of the proposed questions. The taking of depositions upon written questions is not favored, except when the depositions are to be taken in foreign countries, in which case any depositions taken *must* be upon written questions, except as otherwise directed by the Court for cause shown. (See Rule 84(a).) If the parties so stipulate, depositions may be taken without application to the Court. (See Rule 84(a).)

8. An arrangement as to payment of fees and expenses of the deposition is desired which departs from Rules 81(g) and 103, as follows:

.....
.....

9. It is desired to take the testimony of on at
Date

....., at
Time

.....
Room number, street number, street name, city and state

before
Name and official title

10. is a person who is authorized
Name of person before whom deposition is to be taken
to administer an oath, in (his) (her) capacity as Such person is not a relative
or employee or counsel of any party, or a relative or employee or associate of such
counsel, nor is such person financially interested in the action. (For possible waiver
of this requirement, see Rule 81(e)(3).)

11. It is desired to record the testimony of
before by videotape. The name and address of the videotape operator and
the name and address of the operator's employer are

Dated

(Signed)
Petitioner or Counsel

.....
Post office address

.....
Counsel's Tax Court Bar Number

FORM 8

CERTIFICATE ON RETURN

(See Rule 81(h))

UNITED STATES TAX COURT

..... Petitioner(s) v. COMMISSIONER OF INTERNAL REVENUE, Respondent	}	Docket No.
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CERTIFICATE ON RETURN OF DEPOSITION

To the United States Tax Court:

I,, the person named in an order of this Court dated, to take depositions in this case, hereby certify:

1. I proceeded, on, at the office of, at

....., at o'clock m.,
Room number, street number, street name, city and state

under the said order and in the presence of and, the counsel of the respective parties, to take the following depositions, viz:

....., a witness produced on behalf of the
Petitioner or Respondent

....., a witness produced on behalf of the
Petitioner or Respondent

....., a witness produced on behalf of the
Petitioner or Respondent

2. Each witness was examined under oath at such times and places as conditions of adjournment required, and the testimony of each witness (or each witness's answers to the questions filed) was recorded or otherwise reported and reduced to writing by me or under my direction.

3. After the said testimony of each witness was reduced to writing, the transcript of the testimony was read and signed by the witness and was acknowledged by the witness to be the witness's testimony, in all respects only and correctly transcribed except as otherwise stated.

4. All exhibits introduced during the deposition are transmitted herewith, except to the following extent agreed to by the parties or directed by the Court (state disposition of exhibits if not transmitted with the deposition):

5. This deposition (was) (was not) taken on written questions pursuant to Rule 84 of the Rules of Practice and Procedure of the United States Tax Court. All such written questions are annexed to the deposition.

6. After the signing of the deposition, no alterations or changes were made therein.

7. I am not a relative or employee or counsel of any party, or a relative or employee or associate of such counsel, nor am I financially interested in the action.

.....
Signature of person taking deposition
.....
Official title

NOTE—This form, when properly executed, should be attached to and bound with the transcript preceding the first page thereof. It should then be delivered to the party taking the deposition or such party's counsel.

FORM 9

NOTICE OF APPEAL TO COURT OF APPEALS

(See Rules 190 and 191)

UNITED STATES TAX COURT

.....
Petitioner(s)
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

} Docket No.

NOTICE OF APPEAL

Notice is hereby given that
hereby appeals to the United States Court of Appeals for the Circuit from
[that part of] the decision of this Court entered in the above-captioned proceeding
on the day of [relating to].

.....
Party* or Counsel
.....
Post office address
.....
Counsel's Tax Court Bar Number

*If husband and wife are parties, then both must sign if both want to appeal.

FORM 10

CERTIFICATE OF SERVICE

(See Rule 21)

This is to certify that a copy of the foregoing paper was served on by (delivering the same to at on) or (mailing the same on in a postage-paid wrapper addressed to at).

Dated:
Party or Counsel

FORM 11

NOTICE OF ELECTION TO INTERVENE

(See Rule 245)

UNITED STATES TAX COURT

ABC Partnership, Richard Roe,
A Partner Other Than the Tax
Matters Partner,
Petitioner
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

} Docket No.

NOTICE OF ELECTION TO INTERVENE

Mary Doe, the tax matters partner in the ABC Partnership, hereby elects to intervene, pursuant to Section 6226(b)(5), I.R.C. 1986, and Rule 245(a), Tax Court Rules of Practice and Procedure, in the above-entitled action for readjustment of partnership items.

Dated:
Mary Doe
Tax Matters Partner
Present Address—City, State,
Zip Code, Telephone
(include Area Code)

Dated:
Counsel for Tax Matters Partner
Present Address—City, State,
Zip Code, Telephone
(include Area Code)
Tax Court Bar Number

FORM 12

NOTICE OF ELECTION TO PARTICIPATE
(Action for Readjustment of Partnership Items)

(See Rule 245)

UNITED STATES TAX COURT

ABC Partnership, Mary Doe, Tax Matters Partner, Petitioner v. COMMISSIONER OF INTERNAL REVENUE, Respondent	}	Docket No.
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NOTICE OF ELECTION TO PARTICIPATE

Richard Roe hereby elects to participate, pursuant to section 6226(c)(2), I.R.C. 1986, and Rule 245(b), Tax Court Rules of Practice and Procedure, in the above-entitled action for readjustment of partnership items.

Richard Roe satisfies the requirements of section 6226(d), I.R.C. 1986, because he was a partner during the applicable period(s) for which readjustment of partnership items is sought and, if such readjustment is made, the tax attributable to such partnership items may be assessed against him.

Dated:

.....
Richard Roe
Present Address—City, State,
Zip Code, Telephone
(include Area Code)

Dated:

.....
Counsel for Richard Roe
Present Address—City, State,
Zip Code, Telephone
(include Area Code)
Tax Court Bar Number

FORM 13

PETITION FOR ADMINISTRATIVE COSTS (SEC. 7430(f)(2))

(Available—Ask for Form 13)

(See Rules 270 through 274)

UNITED STATES TAX COURT

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

PETITION FOR ADMINISTRATIVE COSTS

(Sec. 7430(f)(2))

1. Petitioner(s) appeal(s) the DECISION dated denying (in whole or in part) an award for reasonable administrative costs by the Internal Revenue Service. That DECISION, A COPY OF WHICH IS ATTACHED, was issued by the Office of the Internal Revenue Service at (City/State)

2. Petitioner(s)' taxpayer identification (e.g., Social Security) number(s) is (are)

3. Set forth in the appropriate column the AMOUNT of administrative costs (a) claimed in the administrative proceeding, (b) denied by the Internal Revenue Service, and (c) now claimed in this Court proceeding (if different from the amount claimed in the administrative proceeding).

(a)	(b)	(c)
Claimed	Denied	Now claimed
\$	\$	\$

4. Explain briefly why you disagree with the DECISION denying an award for reasonable administrative costs by the Internal Revenue Service.

.....
.....
.....

5. Petitioner(s)' present net worth (exceeds) (does not exceed) \$2,000,000. (Strike through as appropriate.)

.....
Signature of Petitioner	Date	Signature of Petitioner (Spouse)	Date
.....			
Present Address—City, State, Zip Code, Telephone (include area code)			
.....			
Signature of Counsel (if retained by petitioners)		Date	
.....			
Name, Address, Telephone No. (include area code), and Tax Court Bar Number of counsel			