

**UNITED STATES TAX COURT**

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

**SUBSTITUTION OF COUNSEL**

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

The undersigned hereby withdraws as counsel for \_\_\_\_\_ 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

\_\_\_\_\_  
Printed Name