

**UNITED STATES TAX COURT  
WASHINGTON, D.C. 20217**

January 16, 2007

**PRESS RELEASE**

Chief Judge John O. Colvin announced today that the United States Tax Court has proposed amendments to its Rules of Practice and Procedure regarding privacy and public access to electronic case files. The Court has also proposed various conforming and miscellaneous amendments to its Rules and forms. The proposed amendments are contained in the Notice attached to this press release and are available at the Tax Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

Chief Judge Colvin also announced that the Tax Court invites public comment on the proposed amendments. Written comments must be received by April 13, 2007. Comments must be addressed to:

Robert R. Di Trolio  
Clerk of the Court  
U.S. Tax Court  
400 2nd St., N.W., Room 111  
Washington, D.C. 20217

UNITED STATES TAX COURT  
WASHINGTON, D.C. 20217

NOTICE OF PROPOSED AMENDMENTS TO RULES

Pursuant to section 7453 of the Internal Revenue Code as amended and Rule 1 of the Tax Court Rules of Practice and Procedure, the United States Tax Court hereby provides notice that it proposes the attached amendments to its Rules of Practice and Procedure and invites public comment thereon. Written comments must be received by April 13, 2007. Comments must be addressed to:

Robert R. Di Trolio  
Clerk of the Court  
U.S. Tax Court  
400 2nd St., N.W., Room 111  
Washington, D.C. 20217

The proposed amendments and explanations are as follows:

I. Privacy and Public Access to Electronic Case Files

New paragraph (b) of Rule 20 is added and current paragraph (b) is redesignated as paragraph (c). [Paragraph (a) remains unchanged and is omitted here.]

**Proposed RULE 20. COMMENCEMENT OF CASE**

\* \* \* \* \*

**(b) Statement of Taxpayer Identification Number:** A petitioner shall submit with the petition a statement that sets forth the petitioner's taxpayer identification number (e.g., Social Security number or employer identification number), or states that the petitioner does not have a taxpayer identification number. The statement shall be substantially in accordance with Form 4 shown in Appendix I.

**(c) Filing Fee:** \* \* \*

Explanation

Introduction

Pursuant to the Tax Court's Rules of Practice and Procedure, a taxpayer currently is required to include in the petition the

taxpayer's identification number (e.g., Social Security number or employer identification number).<sup>1</sup> By contrast, the privacy policy adopted by the Judicial Conference of the United States, rule 1005 of the Federal Rules of Bankruptcy Procedure, and a proposed amendment to the Federal Rules of Civil Procedure developed by the E-Government Act Subcommittee of the Judicial Conference's Committee on Rules of Practice and Procedure, in conjunction with the development of parallel rules by the Appellate, Bankruptcy, and Criminal Rules Advisory Committees, all provide for redacted filings that include only the last four digits of an individual's Social Security number or taxpayer identification number. See Fed. R. Bankr. P. 1005; <http://www.privacy.uscourts.gov/Policy.htm>; rule 9037, Proposed Amendment to the Federal Rules of Bankruptcy Procedure, <http://www.uscourts.gov/rules/Appendix B.pdf>; rule 5.2, Proposed Amendment to the Federal Rules of Civil Procedure, <http://www.uscourts.gov/rules/Appendix F.pdf>.

Privacy concerns regarding personal information contained in Tax Court case files came to the Court's attention with the consideration by the Court of the E-Government Act of 2002, Pub. L. 107-347, sec. 205, 116 Stat. 2913, and its own proposed electronic filing pilot program, and through recent requests by individual taxpayers to redact from Court documents their Social Security numbers.

The Internal Revenue Service uses the taxpayer identification number administratively to locate case files and transcripts of account, and to prevent premature assessments or continuation of collection activity during the pendency of a Tax Court case.

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<sup>1</sup>Rules 34(b)(1); 211(d)(1), (f)(1)(B); 271(b)(1); 281(b)(1); 291(b)(1); 321(b)(1); and 331(b)(1); and Forms 1, 2, and 13 require the identification number (e.g., Social Security number or employer identification number) of the taxpayer. Rules 260(b)(1) and 261(b)(1)(A) require the identification number of the taxpayer, and Rule 321(b)(5) requires the taxpayer identification number (e.g., Social Security number) of the other individual filing the joint return, if available. In addition, the Court's Rules and forms require that a taxpayer attach to the petition a copy of the notice of deficiency, liability, or determination that forms the basis for the Court's jurisdiction, which notice also contains the identification number of the taxpayer.

Federal Rules of Bankruptcy Procedure

In 2003, the Federal Rules of Bankruptcy Procedure were amended to implement the Judicial Conference privacy policy to limit the disclosure of a party's Social Security number. Under the amended rules and forms, only the last four digits of the debtor's Social Security number are required, but the debtor must submit with the petition a statement setting out his or her complete Social Security number. This enables a Bankruptcy Court to include the full Social Security number on the notice to creditors, but the statement itself is not filed in the case or maintained in the case file. See Fed. R. Bankr. P. 1005, 1007(f). The Report of the Advisory Committee on Bankruptcy Rules and the Committee Note to the amendment of Bankruptcy Form 21 indicate that the full Social Security number is included on the notice sent to creditors pursuant to rule 2002 of the Federal Rules of Bankruptcy Procedure, but not on the copy of the notice that becomes part of the court record. See <http://www.uscourts.gov/rules/Reports/BK5-2002.pdf>; <http://www.uscourts.gov/rules/Reports/BK5-2003.pdf>.

Proposed Amendment

The Court proposes to amend its Rules and petition forms to require the taxpayer to submit with a petition a Statement of Taxpayer Identification Number (proposed new Form 4). The statement is similar to the Statement of Social Security number used in the Bankruptcy Courts and to the civil cover sheets used in other Federal courts and would be a familiar concept to practitioners. The Court would provide the Statement of Taxpayer Identification Number to the Service with the copy of the petition served on the Service, but the statement would not be filed and would not be a part of the Court's file in the case.

**Rule 22.2 is added as follows**

**Proposed RULE 22.2. PRIVACY PROTECTION  
FOR FILINGS MADE WITH THE COURT**

**(a) Redacted Filings:** Except as otherwise required by these Rules or directed by the Court, in an electronic or paper filing with the Court, a party or nonparty making the filing should refrain from including or should take appropriate steps to redact the following information:

- (1) Taxpayer identification numbers (e.g., Social Security numbers or employer identification numbers);
- (2) Dates of birth. If a date of birth is provided, only the year should appear;

(3) Names of minor children. If a minor child is identified, only the minor child's initials should appear; and

(4) Financial account numbers. If a financial account number is provided, only the last four digits of the number should appear.

**(b) Limitations on Remote Access to Electronic Files:**

Except as otherwise directed by the Court, access to an electronic file is authorized as follows:

(1) the parties and their counsel may have remote electronic access to any part of the case file; and

(2) any other person may have electronic access to the full record at the courthouse, but may have remote electronic access only to:

(A) the docket record maintained by the Court; and

(B) an opinion or designated order of the Court, but not any other part of the case file.

**(c) Filings Made Under Seal:** The Court may order that a filing be made under seal without redaction. The Court may later unseal the filing or order the person who made the filing to file a redacted version for the public record.

**(d) Protective Orders:** For good cause, the Court may by order in a case:

(1) require redaction of additional information; or

(2) issue a protective order as provided by Rule 103(a).

**(e) Option for Additional Unredacted Filing Under Seal:** A person making a redacted filing may also file an unredacted copy under seal. The Court must retain the unredacted copy as part of the record.

**(f) Option for Filing a Reference List:** A document that contains redacted information may be filed together with a reference list that identifies each item of redacted information and specifies an appropriate identifier that uniquely corresponds to each item listed. The list must be filed with a motion to seal and may be amended as of right. Any reference in the case to a listed identifier will be construed to refer to the corresponding item of information.

**(g) Waiver of Protection of Identifiers:** A person waives the protection of this Rule as to the person's own information by filing it without redaction and not under seal. The Clerk of the Court is not required to review documents filed with the Court for compliance with this Rule. The responsibility to redact a filing rests with the party or nonparty making the filing.

## Explanation

### Introduction

The E-Government Act of 2002, Pub. L. 107-347, sec. 205, 116 Stat. 2913, requires Federal courts to establish and maintain Internet Web sites containing, among other things, rules of the court; docket information for each case; the substance of all written opinions issued by the court, in a text-searchable format; and access to documents filed with the court in electronic form or filed in paper form and converted by the court to electronic form. The deadline for providing public online access to electronic documents is April 16, 2007. *Id.*, sec. 402, 116 Stat. 2961. The E-Government Act of 2002, as amended by the Act of Aug. 2, 2004, Pub. L. 108-281, sec. 1, 118 Stat. 889, directs the Supreme Court to prescribe rules to protect privacy and security concerns relating to electronic filing of documents and the public availability of documents filed electronically. The E-Government Act of 2002, as amended, provides: "Such rules shall provide to the extent practicable for uniform treatment of privacy and security issues throughout the Federal courts."

Section 205(a) of the E-Government Act of 2002 expressly names the Supreme Court, the Courts of Appeals, the District Courts, the Court of Federal Claims, and the Bankruptcy Courts. Although the Tax Court is not expressly named, it is proposed that the Court will voluntarily comply with the provisions of the Act.

### Privacy Protection

The Court proposes to adopt new Rule 22.2, regarding privacy protections for filings made with the Tax Court. Proposed Rule 22.2 is modeled after rule 5.2, Proposed Amendment to the Rules of Federal Civil Procedure and rule 9037, Proposed Amendment to the Federal Rules of Bankruptcy Procedure.<sup>2</sup> Paragraph (a) of proposed Rule 22.2 would provide that a party or nonparty filing a document in electronic or paper form that contains personal information should either refrain from including the information or take appropriate steps to redact the information from the document.

Rule 5.2(a)(1), Proposed Amendment to the Federal Rules of Civil Procedure, rule 9037, Proposed Amendment to the Federal

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<sup>2</sup>The proposed amendments have been revised after publication and comment and are expected to take effect on December 1, 2007.

Rules of Bankruptcy Procedure, and rule 1005 of the Federal Rules of Bankruptcy Procedure require the last four digits of the Social Security or taxpayer identification number. There does not appear to be any reason to require the last four digits of the taxpayer identification number in Tax Court filings, as the full taxpayer identification number would be available to the Service on the Statement submitted under proposed Rule 20(b) and the docket number and name should permit both the Court and the Service to identify the taxpayer after the petition is filed. The Judicial Conference privacy policy applies to protect only individual privacy. It appears, however, that the same privacy and security interests of corporations, trusts, estates, and other entities as those of individuals should be protected. Consequently, the Court proposes to amend its Rules and petition forms to eliminate the requirement of providing any part of the taxpayer identification number, and to extend the protection to any party or nonparty.

Paragraphs (c) through (g) of proposed Rule 22.2 are similar to paragraphs (d) through (h) of rule 5.2. The proposed Rule would provide the party or nonparty filing a document the option of filing an unredacted version of the document with a reference list, as required by the E-Government Act of 2002, and would inform the parties that the Judge or Special Trial Judge to whom the case is assigned may order additional redaction or issue protective orders for good cause. Paragraph (g) of proposed Rule 22.2 would emphasize that the responsibility to redact filings rests with the party or nonparty making the filing, and that the Clerk of the Court is not required to review documents filed with the Court for compliance with the Rule.

#### Public Access to Electronic Case Files

The Tax Court maintains a Web site that satisfies the requirements of the E-Government Act of 2002 relating to the provision of the location and contact information for the courthouse, the Court's Rules of Practice and Procedure, docket information for each case, and access to all written opinions of the Court. The Court recently has implemented electronic imaging of case filings for internal use, whereby documents filed in the Court are converted to electronic form. In addition, the Court has proposed Interim Procedures for an electronic filing pilot program, which will be commenced in the near future. Because of privacy and security concerns and the nature of the parties and issues in cases before the Court, consideration has been given as to whether and to what extent the Court will provide public online access to its electronic records.

In June 1999, before the enactment of the E-Government Act of 2002, the Judicial Conference of the United States, through a subcommittee of its Committee on Court Administration and Case Management, began a study of privacy and security concerns regarding public electronic access to case file information. The subcommittee held numerous meetings and received information from experts and academics, court users, judges, court clerks, and Government agencies. As a result, it developed several policy options and alternatives for the creation of a judiciary-wide electronic access privacy policy; these options were presented to the full Committee on Court Administration and Case Management. A document containing the alternatives was published, and comments were received from a wide range of interested persons, including private citizens, privacy rights groups, journalists, private investigators, attorneys, and representatives of financial services groups. At some point, comments apparently were solicited from the Department of Justice regarding tax cases, but none were received.

Further public hearings were held, after which the subcommittee developed a final set of privacy policy recommendations which were endorsed by the full Committee on Court Administration and Case Management and adopted by the Judicial Conference. The policy provides for public electronic access to case file documents with certain personal identifiers redacted. The policy adopted by the Judicial Conference states that there should be consistent, nationwide policies in Federal courts to ensure that similar privacy protections and access presumptions apply regardless of which Federal court is the custodian of a particular case file. The policy further states that it generally applies to both paper and electronic files, and the availability of case files at courthouses will not be affected or limited.

With respect to civil case files, the Judicial Conference decided to exclude Social Security appeals and, subsequently, immigration cases from electronic access because of the inherently personal nature of the cases. The Report of the Judicial Conference Committee on Court Administration and Case Management on Privacy and Public Access to Electronic Case Files explains:

After much debate, the consensus of the Committee was that Social Security cases warrant such treatment because they are of an inherently different nature from other civil cases. They are the continuation of an administrative proceeding, the files of which are confidential until the jurisdiction of the district



court is invoked, by an individual to enforce his or her rights under a government program. Further, all Social Security disability claims, which are the majority of Social Security cases filed in district court, contain extremely detailed medical records and other personal information which an applicant must submit in an effort to establish disability. Such medical and personal information is critical to the court and is of little or no legitimate use to anyone not a party to the case. Thus, making such information available on the Internet would be of little public benefit and would present a substantial intrusion into the privacy of the claimant.

[<http://www.privacy.uscourts.gov/Policy.htm>.]

Although there is no indication that they were specifically discussed, tax cases were not excepted by the Judicial Conference. Bankruptcy cases also were not excepted by the Judicial Conference. However, Congress has recognized the importance of protecting from improper disclosure tax information received by a Bankruptcy Court. On April 20, 2005, the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, Pub. L. 109-8, 119 Stat. 23, was enacted. Section 315 of the act, 119 Stat. 88, amends the Bankruptcy Code to require debtors in bankruptcy cases to provide tax returns and other tax information to the Bankruptcy Court, trustee, and creditors. It further provides that the Director of the Administrative Office of the United States Courts shall, within 180 days after enactment, establish procedures for safeguarding the confidentiality of any tax information required to be provided and, within 540 days after enactment, prepare and submit a report to Congress on the effectiveness of those procedures.

On September 20, 2005, the Director issued interim guidance regarding tax information. That guidance provides that no tax information filed with a Bankruptcy Court will be available to the public electronically. The interim guidance defines tax information to include tax returns, transcripts of returns, amendments to returns, and any other document containing tax information provided by the debtor. <http://www.uscourts.gov/bankruptcycourts/DirTaxGuidanceJCUSapproved905.pdf>. The report to Congress was submitted on October 11, 2006, and states that, to date, the Director does not have sufficient data to enable him either to provide meaningful feedback regarding the effectiveness of the procedures or to assess whether additional legislation is necessary to protect further the confidentiality of debtors' tax information.

As explained above, proposed Rule 22.2 is modeled after rule 5.2, Proposed Amendment to the Federal Rules of Civil Procedure, and rule 9037, Proposed Amendment to the Federal Rules of Bankruptcy Procedure. Rule 5.2(c) provides for limited public access to electronic records in Social Security appeals and immigration cases. The Committee note explains:

Those actions are entitled to special treatment due to the prevalence of sensitive information and the volume of filings. Remote electronic access by nonparties is limited to the docket and the written dispositions of the court unless the court orders otherwise.  
[<http://www.uscourts.gov/rules/Appendix F.pdf>, at Rules App. F-6.]

The Court has considered the privacy and security issues raised by providing public online access to electronic records in the particular context of a Court whose docket consists solely of Federal tax cases and approximately 75 percent of whose petitioners are pro se individuals, and whether it is unrealistic to expect those pro se individuals to file case documents in a manner that adequately protects their privacy and security interests. Information contained in Court documents can include a great deal of personal data in addition to Social Security numbers and tax information, such as financial account numbers, property descriptions and addresses, names and birth dates of minor children, employment information, medical and health information, and original signatures. The information most often will relate to petitioners but can also relate to witnesses and other third parties. The Court's records generally are open to the inspection of the public pursuant to Code section 7461(a), and Code section 6103 disclosure restrictions do not apply with respect to returns or return information in a Federal judicial proceeding. See Code sec. 6103(h)(4)(3). However, the Court has the authority under Code section 7461(b) to make any provision that is necessary to prevent the disclosure of trade secrets or other confidential information, including placing a document or information under seal. In addition, it is believed that there is a distinction to be drawn between public access to information in the Court's records pursuant to Code section 7461(a) and publication of the information on the Internet.

The Court proposes to treat the information in its records in a manner consistent with tax information in bankruptcy cases, and with Social Security appeals and immigration cases. Consequently, paragraph (b) of proposed Rule 22.2 would permit the parties and their counsel to have remote electronic access to any part of the case file, but would limit public online access

to the Court's electronic records to the docket records maintained by the Court, and to opinions and designated orders of the Court. The Court currently is constrained by its contracts with reporting companies from making bench opinions available online, but it is proposed that the Court will provide bench opinions electronically once the contractual restraints are resolved. It is also proposed that the Court exclude from the orders made available online any order that does not cite statutes, cases, or regulations, and provides only for routine procedural matters such as extension of a time period or filing of status reports. The Court would, however, provide full public access to its electronic records at the Clerk's Office during the Court's regular business hours.

**Paragraphs (b) (1) and (d) of Rule 34 are deleted and replaced with the following. [Paragraphs (a), (b) (2) through (b) (8), and (c) remain unchanged and are omitted here.]**

**Proposed RULE 34. PETITION**

\* \* \* \* \*

**(b) Content of Petition in Deficiency or Liability Actions:**

The petition in a deficiency or liability action shall contain (see Form 1, Appendix I):

(1) In the case of an individual petitioner, the petitioner's name and legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, legal residence, principal place of business, or principal office or agency shall be stated as of the date of filing the petition. In the event of a variance between the name set forth in the notice of deficiency or liability and the correct name, a statement of the reasons for such variance shall be set forth in the petition.

\* \* \* \* \*

**(d) Original Required:** Notwithstanding Rule 23(b), only the signed original of each petition is required to be filed.

Explanation

The Court's Rules and petition forms currently require a taxpayer to include his or her taxpayer identification number (e.g., Social Security number or employer identification number)

in the petition and to attach to the petition a copy of the notice of deficiency, liability, or determination by the Internal Revenue Service upon which the case is based. Those notices from the Service contain the taxpayer identification numbers of the taxpayers to whom they are issued.

Proposed Rule 20(b) would require a taxpayer to submit with the petition a Statement of Taxpayer Identification Number. The notice should not be attached to the Statement of Taxpayer Identification Number, as the Judge or Special Trial Judge to whom a case is assigned will generally review the notice in his or her consideration of the case, and the Statement would not be in the case file. Consequently, the notice should continue to be attached to the petition and should be redacted as provided by proposed Rule 22.2(a) to remove the Social Security number or other taxpayer identification number contained in the notice.

Accordingly, it is proposed that Rule 34(b)(1) be amended to delete the language requiring a taxpayer to include the taxpayer identification number in the petition. Proposed Rule 22.2(a) would advise the taxpayer of the opportunity to redact the complete taxpayer identification number from the notice of deficiency. Under the proposed Interim Procedures for electronic filing, a case will always be commenced by filing a petition in paper form, so any failure by the taxpayer to redact the taxpayer identification number would be ameliorated by the fact that the notice of deficiency will not be available in electronic form.

Rule 34(b)(1) as currently in effect provides the petition requirements for two categories of taxpayers: a taxpayer other than a corporation and a corporate taxpayer. The Rule in part provides the appropriate information for venue on appeal. See Code sec. 7482(b)(1)(A) and (B). However, the Rule does not include references to other taxpayers, such as trusts, that may file a petition to contest a notice of deficiency or liability. The proposed language for Rule 34(b)(1) uses terminology that would apply generally to other legal entities in addition to corporations. However, because the proper venue on appeal for an estate has not been decided by either statute or opinion, the proposed amendment would not attempt to resolve the issue and would not add language specifically applicable to estates. See Code sec. 7482(b)(1); Estate of Clack v. Commissioner, 106 T.C. 131 (1996).

It is also proposed that Rule 34(b) be amended to remove the requirement that the taxpayer include in the petition the office of the Internal Revenue Service with which the tax return was filed. Not only do some cases involve a taxpayer who has not

filed a return, but also the Court understands that the information, when provided, is not particularly helpful to the Internal Revenue Service.

Rule 34(d) currently provides that a taxpayer shall file the signed original of each petition together with two conformed copies. Through electronic imaging, the Court now scans a petition upon receipt, affixes electronic stamps to the image, and serves a copy of the printed image on the Service. Consequently, the Court no longer needs copies of the petition to be filed in addition to the signed original. It is therefore proposed that Rule 34(d) be amended to require that a taxpayer file only the signed original petition with the Court.

**New paragraph (g) is added to Rule 50. [Paragraphs (a) through (f) remain unchanged and are omitted here.]**

**Proposed RULE 50. GENERAL REQUIREMENTS**

\* \* \* \* \*

**(g) Effect of Orders:** Orders shall not be treated as precedent, except as may be relevant for purposes of establishing the law of the case, res judicata, collateral estoppel, or other similar doctrine.

Explanation

Proposed Rule 22.2(b) (2) (B) provides that the Court will make designated orders of the Court available on its Web site. Because orders generally are not subject to review by the Court pursuant to Code section 7460(b) in the same manner as reports, it is proposed that the Court amend Rule 50 to add new paragraph (g), providing that orders shall not be precedential. The language of new paragraph (g) is consistent with local rules of various Courts of Appeals.

New rule 32.1, Federal Rules of Appellate Procedure, effective December 1, 2006, provides that a court may not prohibit or restrict the citation of Federal judicial opinions, orders, judgments, or other written dispositions that have been designated as nonprecedential. Although the Court is not bound by rule 32.1, it proposes that new paragraph (g) would conform with the rules of other Federal courts. Accordingly, new paragraph (g) would place no restriction on the citation of orders.

Paragraph (c) of Rule 152 is deleted and replaced with the following. [Paragraphs (a) and (b) remain unchanged and are omitted here.]

**Proposed RULE 152. ORAL FINDINGS OF FACT OR OPINION**

\* \* \* \* \*

**(c) Citation:** Opinions stated orally in accordance with paragraph (a) of this Rule shall not be relied upon as precedent, except as may be relevant for purposes of establishing the law of the case, res judicata, collateral estoppel, or other similar doctrine.

Paragraphs (d) (1) and (f) (1) (A) and (B) of Rule 211 are deleted and replaced with the following. [Paragraphs (a) through (c), (d) (2) through (d) (6), (e), (f) (1) (C) through (f) (1) (F), (f) (2) and (3), (g), and (h) remain unchanged and are omitted here.]

**Proposed RULE 211. COMMENCEMENT OF ACTION FOR DECLARATORY JUDGMENT**

\* \* \* \* \*

**(d) Petition in Gift Valuation Action:** The petition in a gift valuation action shall contain:

(1) The petitioner's name, legal residence, and mailing address;

\* \* \* \* \*

**(f) Petition in Estate Tax Installment Payment Action:** The petition in an estate tax installment payment action shall contain:

- (1) *All Petitions:*
  - (A) The petitioner's name and address;
  - (B) The decedent's name and legal residence at the date of death, and the jurisdiction in which the estate was admitted to probate;

\* \* \* \* \*

Paragraph (b) (1) of Rule 260 is deleted and replaced with the following. [Paragraphs (a), (b) (2) through (b) (5), and (c) through (f) remain unchanged and are omitted here.]

**Proposed RULE 260. PROCEEDING TO ENFORCE OVERPAYMENT DETERMINATION**

\* \* \* \* \*

**(b) Content of Motion:** A motion to enforce an overpayment determination filed pursuant to this Rule shall contain the following:

- (1) The petitioner's name and current mailing address.

\* \* \* \* \*

Explanation

It is proposed that paragraph (b) (1) of Rule 260 be amended to delete the requirement that a taxpayer provide his or her taxpayer identification number. The proposed amendment is consistent with proposed new Rule 22.2 and changes proposed to Rule 34. A proceeding to enforce an overpayment determination under Rule 260 presupposes a prior action for the redetermination of a deficiency or a transferee liability. The taxpayer in that prior action will have provided the taxpayer identification number, so there is no need to collect again the taxpayer identification number. Consequently, it is not contemplated that the taxpayer would submit with his or her motion a Statement of Taxpayer Identification Number pursuant to proposed Rule 20 (b), which is to be submitted with any petition.

Paragraph (b) (1) (A) of Rule 261 is deleted and replaced with the following. [Paragraphs (a), (b) (1) (B) and (C), (b) (2) through (b) (4), and (c) through (e) remain unchanged and are omitted here.]

**Proposed RULE 261. PROCEEDING TO REDETERMINE INTEREST**

\* \* \* \* \*

**(b) Content of Motion:** A motion to redetermine interest filed pursuant to this Rule shall contain:

- (1) *All Motions:* All motions to redetermine interest shall contain the following:

(A) The petitioner's name and current mailing address.

\* \* \* \* \*

Explanation

It is proposed that paragraph (b) of Rule 261 be amended to delete the requirement that a taxpayer provide his or her taxpayer identification number. The proposed amendment is consistent with changes proposed to Rule 34 and with proposed new Rule 22.2. A proceeding to enforce an overpayment determination under Rule 260 presupposes a prior action for the redetermination of a deficiency or a transferee liability. The taxpayer in that prior action will have provided the taxpayer identification number, so there is no need to collect again the taxpayer identification number. Consequently, it is not contemplated that the taxpayer would submit with his or her motion a Statement of Taxpayer Identification Number pursuant to proposed Rule 20(b), which is to be submitted with any petition.

Paragraph (b) (1) of Rule 271 is deleted and replaced with the following. [Paragraphs (a), (b) (2) through (b) (7), and (c) remain unchanged and are omitted here.]

**Proposed RULE 271. COMMENCEMENT OF ACTION FOR ADMINISTRATIVE COSTS**

\* \* \* \* \*

**(b) Content of Petition:** A petition filed pursuant to this Rule shall be entitled "Petition for Administrative Costs (Sec. 7430(f)(2))". Such a petition shall be substantially in accordance with Form 3 shown in Appendix I, or shall, in the alternative, contain the following:

(1) In the case of an individual petitioner, the petitioner's name and legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, legal residence, principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.

\* \* \* \* \*



Paragraph (b) (1) of Rule 281 is deleted and replaced with the following. [Paragraphs (a), (b) (2) through (b) (7), and (c) remain unchanged and are omitted here.]

**Proposed RULE 281. COMMENCEMENT OF ACTION FOR REVIEW OF FAILURE TO ABATE INTEREST**

\* \* \* \* \*

**(b) Content of Petition:** A petition filed pursuant to this Rule shall be entitled "Petition for Review of Failure To Abate Interest Under Code Section 6404" and shall contain the following:

(1) In the case of an individual petitioner, the petitioner's name and legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, legal residence, and principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.

\* \* \* \* \*

Paragraph (b) (1) of Rule 291 is deleted and replaced with the following. [Paragraphs (a), (b) (2) through (b) (7), (c), and (d) remain unchanged and are omitted here.]

**Proposed RULE 291. COMMENCEMENT OF ACTION FOR REDETERMINATION OF EMPLOYMENT STATUS**

\* \* \* \* \*

**(b) Content of Petition:** A petition filed pursuant to this Rule shall be entitled "Petition for Redetermination of Employment Status Under Code Section 7436" and shall contain the following:

(1) In the case of an individual petitioner, the petitioner's name and legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, legal residence, and principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.

\* \* \* \* \*

Paragraph (b) (1) and (5) of Rule 321 is deleted and replaced with the following. [Paragraphs (a), (b) (2) through (b) (4), (b) (6), (c), and (d) remain unchanged and are omitted here.]

**Proposed RULE 321. COMMENCEMENT OF ACTION  
FOR DETERMINATION OF RELIEF FROM  
JOINT AND SEVERAL LIABILITY ON A JOINT RETURN**

\* \* \* \* \*

**(b) Content of Petition:** A petition filed pursuant to this Rule shall be entitled "Petition for Determination of Relief From Joint and Several Liability on a Joint Return" and shall contain the following:

(1) The petitioner's name, legal residence, and mailing address.

\* \* \* \* \*

(5) The name and mailing address of the other individual filing the joint return, if available.

\* \* \* \* \*

Paragraph (b) (1) of Rule 331 is deleted and replaced with the following. [Paragraphs (a), (b) (2) through (b) (8), (c), and (d) remain unchanged and are omitted here.]

**RULE 331. COMMENCEMENT OF LIEN AND LEVY ACTION**

\* \* \* \* \*

**(b) Content of Petition:** A petition filed pursuant to this Rule shall be entitled "Petition for Lien or Levy Action Under Code Section 6320(c) or 6330(d)", as applicable, and shall contain the following:

(1) In the case of an individual petitioner, the petitioner's name and legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, legal residence, and principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.

\* \* \* \* \*

**Proposed NOTICE REGARDING PRIVACY AND PUBLIC  
ACCESS TO CASE FILES**

Pursuant to section 7461(a), I.R.C. 1986, all reports of the Tax Court and all evidence received by the Tax Court, including a transcript of the record of the hearings, generally are public records open to inspection by the public. In order to provide access to case files while also protecting personal privacy and other legitimate interests, parties are encouraged to refrain from including or to take appropriate steps to redact the following information from all pleadings and papers filed with the Court, in electronic or paper form, including exhibits thereto, except as otherwise required by the Court's Rules or as directed by the Court:

- (1) Taxpayer identification numbers (e.g., Social Security numbers or employer identification numbers);
- (2) Dates of birth. If a date of birth is provided, only the year should appear;
- (3) Names of minor children. If a minor child is identified, only the minor child's initials should appear; and
- (4) Financial account numbers. If a financial account number is provided, only the last four digits of the number should appear.

Pursuant to section 7461(b), I.R.C. 1986, and Rules 22.2 and 103, Tax Court Rules of Practice and Procedure, a party wishing to file a document containing personal identifiers listed above may file a motion to seal and submit with the motion the unredacted document. If the document is sealed, the Court may still require the party to file a redacted document for the public record.

A person waives protection as to the person's own information by filing it without redaction and not under seal. The Clerk of the Court is not required to review documents filed with the Court for compliance with this Notice. The responsibility to redact filings rests with the party or nonparty making the filing.

II. Miscellaneous and Conforming Amendments

**The Table of Contents is amended as follows.**

Table of Contents:

Rule 54.	Timely Filing and Joinder of Motions:	
	(a) Timely Filing .....	
	(b) Joinder of Motions .....	
Rule 140.	Place of Trial:	
	(a) Request for Place of Trial .....	
	(b) Form .....	
	(c) Motion To Change Place of Trial .....	
Rule 212.	Request for Place for Submission to the Court .....	
Rule 222.	Request for Place of Hearing .....	
Rule 242.	Request for Place of Trial .....	
Rule 282.	Request for Place of Trial .....	
Rule 292.	Request for Place of Trial .....	
Rule 302.	Request for Place of Trial .....	
Rule 312.	Request for Place of Trial .....	
Rule 322.	Request for Place of Trial .....	
Rule 332.	Request for Place of Trial .....	
Appendix I.	Forms .....	
	Form 1. Petition (Other Than in Small Tax Case)	
	Form 2. Petition (Small Tax Case)	
	Form 3. Petition for Administrative Costs (Sec. 7430(f)(2))	
	Form 4. Statement of Taxpayer Identification Number	
	Form 5. Request for Place of Trial	
	Form 6. [Reserved.]	
	Form 7. Entry of Appearance	
	Form 8. Substitution of Counsel	
	Form 9. Certificate of Service	
	Form 10. Notice of Change of Address	
	Form 11. Notice of Election To Intervene	

- Form 12. Notice of Election To Participate
- Form 13. Notice of Intervention
- Form 14. Subpoena
- Form 15. Application for Order To Take Deposition
- Form 16. Certificate on Return
- Form 17. Notice of Appeal to Court of Appeals

**Rule 11 is amended as follows.**

**Proposed RULE 11. PAYMENTS TO THE COURT**

All payments to the Court for fees or charges of the Court may be made either in cash or by check, money order, or other draft made payable to the order of "Clerk, United States Tax Court", and mailed or delivered to the Clerk of the Court at Washington, D.C. Payment may also be made by credit card presented at the Court in Washington, D.C. For the Court's address, see Rule 10(e). \* \* \*

Explanation

It is proposed that Rule 11 be revised to reflect the Court's acceptance of payment by credit card.

**Paragraph (c) of Rule 13 is deleted and replaced with the following. [Paragraphs (a), (b), (d), and (e) remain unchanged and omitted here.]**

**Proposed RULE 13. JURISDICTION**

\* \* \* \* \*

**(c) Timely Petition Required:** In all cases, the jurisdiction of the Court also depends on the timely filing of a petition. See Code sections 6213, 7502; with respect to administrative costs actions, see Code section 7430(f); with respect to declaratory judgment actions, see Code sections 6234, 7428, 7476, 7477, 7478, and 7479; with respect to determination of relief from joint and liability actions, see Code section 6015(e); with respect to disclosure actions, see Code sections 6110; with respect to lien and levy actions, see Code sections 6320 and 6330; with respect to partnership actions, see Code sections 6226, 6228, and 6247; with respect to redetermination of employment status actions, see Code section 7436; and with respect to review of failure to abate interest actions, see Code section 6404(h).

\* \* \* \* \*

Explanation

It is proposed that paragraph(c) of Rule 13 be amended to reflect the enactment in recent years of Code sections 6015(e), 6234, 6247, 6320, 6330, 7430, 7436, 7477, and 7479.

**Paragraph (b) of Rule 21 is amended as follows.**

**Proposed RULE 21. SERVICE OF PAPERS**

\* \* \* \* \*

**(b) Manner of Service:** (1) *General:* All petitions shall be served by the Clerk. All other papers required to be served on a party shall also be served by the Clerk unless otherwise provided in these Rules or directed by the Court, or unless the original paper is filed with a certificate by a party or a party's counsel that service of that paper has been made on the party to be served or such party's counsel. For the form of such certificate of service, see Form 9, Appendix I. \* \* \*

\* \* \* \* \*

(4) *Change of Address:* The Court shall be promptly notified, by a notice of change of address filed with the Court, of the change of mailing address of any party, any party's counsel, or any party's duly authorized representative in the case of a party other than an individual (see Rule 24(a)(2), (a)(3), (b), and (d)). A separate notice of change of address shall be filed for each docket number. For the form of such notice of change of address, see Form 10 in Appendix I.

Explanation

It is proposed that Form 10 be renumbered as Form 9. The renumbering of the Court's forms is intended to place the forms in a more logical sequence and provide for the addition of four proposed new forms, including new Form 10 referred to in paragraph (b)(4).

Paragraph (c) of Rule 25 is amended as follows.

**RULE 25. COMPUTATION OF TIME**

\* \* \* \* \*

**(c) Enlargement or Reduction of Time:** Unless precluded by statute, the Court in its discretion may make longer or shorter any period provided by these Rules. \* \* \* The period fixed by statute, within which to file a petition with the Court, cannot be extended by the Court.

Explanation

It is proposed that Rule 25(c) be amended to clarify that the Court cannot extend the time period for filing any petition with the Court.

Rule 54 is deleted and replaced with the following.

**Proposed RULE 54. TIMELY FILING AND JOINDER OF MOTIONS**

**(a) Timely Filing:** Unless otherwise permitted by the Court, motions must be made timely.

**(b) Joinder of Motions:** Unless otherwise permitted by the Court, motions shall be separately stated and not joined together, except that motions may be joined in the following instances: (1) Motions under Rules 51 and 52 directed to the same pleading or other paper; and (2) motions under Rule 56 for the review of a jeopardy assessment and for the review of a jeopardy levy, but only if the assessment and the levy are the subject of the same written statement required by Code section 7429(a)(1).

Paragraph (e) of Rule 56 is deleted and replaced with the following. [Paragraphs (a) through (d) remain unchanged and are omitted here.]

**Proposed RULE 56. MOTION FOR REVIEW OF JEOPARDY ASSESSMENT OR JEOPARDY LEVY**

\* \* \* \* \*

**(e) Place of Hearing:** If required, a hearing on the motion filed pursuant to this Rule will ordinarily be held at the place of trial previously requested in accordance with paragraph (a) of Rule 140 unless otherwise ordered by the Court.

Paragraph (f) of Rule 57 is deleted and replaced with the following. [Paragraphs (a) through (e) and (g) remain unchanged and are omitted here.]

**Proposed RULE 57. MOTION FOR REVIEW OF PROPOSED SALE OF SEIZED PROPERTY**

\* \* \* \* \*

**(f) Place of Hearing:** If required, a hearing on a motion filed pursuant to this Rule will ordinarily be held at the place of trial previously requested in accordance with paragraph (a) of Rule 140 unless otherwise ordered by the Court. For the manner in which the Court may dispose of such a motion, see paragraph (g) (3) of this Rule.

\* \* \* \* \*

Paragraphs (b) (1) (J), (b) (2), (h), and (j) of Rule 81 are amended as follows.

**Proposed RULE 81. DEPOSITIONS IN PENDING CASES**

\* \* \* \* \*

**(b) The Application:** (1) *Content of Application:*

\* \* \* \* \*

(J) if the applicant proposes to video record the deposition, then the application shall so state, and shall show the name and address of the video recorder operator and of the operator's employer. (The video recorder operator and the officer before whom the deposition is to be taken may be the same person. See subparagraph (2) of paragraph (j) of this Rule.)

\* \* \* \* \*

(2) *Filing and Disposition of Application:* \* \* \* If the deposition is to be video recorded, then the Court's order will so state.

\* \* \* \* \*



**(h) Execution and Return of Deposition:** \* \* \*

(2) *Form:* \* \* \* The officer shall execute and attach to the deposition a certificate in accordance with Form 16 shown in Appendix I.

\* \* \* \* \*

**(j) Video recorded Depositions:** (1) *General:* By stipulation of the parties or upon order of the Court, a deposition to perpetuate testimony to be taken upon oral examination may be video recorded. \* \* \*

(2) *Procedure:* \* \* \* When the deposition spans multiple units of video storage medium (tape, disc, etc.), the end of each unit and the beginning of each succeeding unit shall be announced on camera by the operator. The deposition shall be timed by a digital clock on camera which shall show continually each hour, minute, and second of the deposition.

\* \* \* \* \*

(4) *Custody:* The party taking the deposition or such party's counsel shall take custody of and be responsible for the safeguarding of the video recording together with any exhibits, and such party shall permit the viewing of or shall provide a copy of the video recording and any exhibits upon the request and at the cost of any other party.

(5) *Use:* A video recorded deposition may be used at a trial or hearing in the manner and to the extent provided in paragraph (i) of this Rule. The party who offers the video recording in evidence shall provide all necessary equipment for viewing the video recording and personnel to operate such equipment. At a trial or hearing, that part of the audio portion of a video recorded deposition which is offered in evidence and admitted, or which is excluded on objection, shall be transcribed in the same manner as the testimony of other witnesses. The video recording shall be marked as an exhibit and, subject to the provisions of Rule 143(d)(2), shall remain in the custody of the Court.

Explanation

It is proposed that Rule 81 be updated to refer more generically to video depositions, including those recorded on DVDs.

It is proposed that Form 8 be renumbered as Form 16.

Paragraph (b) of Rule 90 is deleted and replaced with the following. [Paragraphs (a) and (c) through (h) remain unchanged and are omitted here.]

**Proposed RULE 90. REQUESTS FOR ADMISSIONS**

\* \* \* \* \*

**(b) The Request:** The request may, without leave of Court, be served by any party to a pending case. The request shall separately set forth each matter of which an admission is requested and shall advise the party to whom the request is directed of the consequence of failing to respond as provided by paragraph (c). Copies of documents shall be served with the request unless they have been or are otherwise furnished or made available for inspection and copying. The party making the request shall simultaneously serve a copy thereof on the other party and file the original with proof of service with the Court.

\* \* \* \* \*

Explanation

It is proposed that Rule 90(b) be amended to require the party serving a request for admissions to advise the party to whom the request is directed of the consequences of failing to respond.

Paragraph (c) of Rule 110 is deleted and replaced with the following. [Paragraphs (a), (b), (d), and (e) remain unchanged and are omitted here.]

**Proposed RULE 110. PRETRIAL CONFERENCES**

\* \* \* \* \*

**(c) Cases Not Calendared:** If a case is not listed on a trial calendar, the Chief Judge, in the exercise of discretion, upon motion of either party or sua sponte, may list such case for a pretrial conference upon a calendar in the place requested for trial, or may assign the case for a pretrial conference either in Washington, D.C., or in any other convenient place.

Paragraph (a) of Rule 131 is deleted and replaced with the following. [Paragraphs (b) and (c) remain unchanged and are omitted here.]

**Proposed RULE 131. TRIAL CALENDARS**

**(a) General:** Each case, when at issue, will be placed upon a calendar for trial in accordance with Rule 140. The Clerk shall notify the parties of the place and time for which the calendar is set.

\* \* \* \* \*

Rule 140 is deleted and replaced with the following.

**Proposed RULE 140. PLACE OF TRIAL**

**(a) Request for Place of Trial:** The petitioner, at the time of filing the petition, shall file a request for place of trial showing the place at which the petitioner would prefer the trial to be held. If the petitioner has not filed such a request, then the Commissioner, at the time the answer is filed, shall file a request showing the place of trial preferred by the Commissioner. The Court will make reasonable efforts to conduct the trial at the location most convenient to that requested where suitable facilities are available. The parties shall be notified of the place at which the trial will be held.

**(b) Form:** Such request shall be set forth on a paper separate from the petition or answer. See Form 5, Appendix I.

**(c) Motion To Change Place of Trial:** If a party desires a change in the place of trial, then such party shall file a motion to that effect, stating fully the reasons therefor. Such motions, made after the notice of the time of trial has been issued, may be deemed dilatory and may be denied unless the ground therefor arose during that period or there was good reason for not making the motion sooner.

Explanation

The electronic imaging implemented by the Court encompasses Designation of Place of Trial forms received with the petitions, so copies of those forms are no longer necessary. Consequently, it is proposed that Rule 140(b) be amended to require the filing of only the signed original of each form. It is also proposed that the Designation of Place of Trial Form, Form 5, be retitled as a "Request for Place of Trial" and revised to provide a

"check-the-box" form listing the various places of trial offered by the Court, making Appendix III unnecessary.

**Paragraph (c) of Rule 151 is amended as follows.**

**Proposed RULE 151. BRIEFS**

\* \* \* \* \*

**(c) Service:** \* \* \*

\* \* \* \* \*

Explanation

The typographical error in the heading of paragraph (c) of Rule 151 is corrected in the Court's looseleaf and online version of the Rules. The heading should be in bold font rather than in italics.

**Paragraph (a) of Rule 152 is deleted and replaced with the following. [Paragraphs (b) and (c) remain unchanged and are omitted here.]**

**Proposed RULE 152. ORAL FINDINGS OF FACT OR OPINION**

**(a) General:** Except in actions for declaratory judgment or for disclosure (see Titles XXI and XXII), the Judge, or the Special Trial Judge in any case in which the Special Trial Judge is authorized to make the decision of the Court pursuant to Code section 7436(c) or 7443A(b) (2), (3), (4), or (5), and (c), may, in the exercise of discretion, orally state the findings of fact or opinion if the Judge or Special Trial Judge is satisfied as to the factual conclusions to be reached in the case and that the law to be applied thereto is clear.

Explanation

It is proposed that paragraph (a) of Rule 152 be amended to provide that Special Trial Judges may issue bench opinions in worker classification cases by adding a reference to new subsection (b) (5) of Code section 7443A.

Paragraph (a) of Rule 155 is deleted and replaced with the following. [Paragraphs (b) and (c) remain unchanged and are omitted here.]

**Proposed RULE 155. COMPUTATION BY  
PARTIES FOR ENTRY OF DECISION**

**(a) Agreed Computations:** Where the Court has filed or stated its opinion determining the issues in a case, it may withhold entry of its decision for the purpose of permitting the parties to submit computations pursuant to the Court's determination of the issues, showing the correct amount to be included in the decision. If the parties are in agreement as to the amount to be included in the decision pursuant to the findings and conclusions of the Court, then they, or either of them, shall file promptly with the Court an original and two copies of a computation showing the amount and that there is no disagreement that the figures shown are in accordance with the findings and conclusions of the Court. In the case of an overpayment, the computation shall also include the amount and date of each payment made by the petitioner. The Court will then enter its decision.

\* \* \* \* \*

Explanation

It is proposed that Rule 155(a) be amended to delete the limitation that the computation show the amount of deficiency, liability, or overpayment due in accordance with the opinion of the Court. The Rule as amended would not be limited to deficiency and liability cases but would permit the filing of computations in all cases.

Paragraph (a) of Rule 174 is deleted and replaced with the following. [Paragraphs (b) and (c) remain unchanged and are omitted here.]

**Proposed RULE 174. TRIAL**

**(a) Place of Trial:** At the time of filing the petition, the petitioner may, in accordance with Form 5 in Appendix I or by other separate writing, request the place where the petitioner would prefer the trial to be held. If the petitioner has not filed such a request, then the Commissioner, at the time the answer is filed, shall file a request showing the place of trial preferred by the Commissioner. The Court will make reasonable

efforts to conduct the trial at the location most convenient to that requested where suitable facilities are available.

\* \* \* \* \*

Rule 175 is deleted and replaced with the following.

**Proposed RULE 175. NUMBER OF COPIES OF PAPERS**

Only the signed original of each petition and each request for place of trial is required to be filed. For all other papers, only an original and two copies need be filed in a small tax case. An additional copy shall be filed for each additional docketed case which has been, or is requested to be, consolidated.

Rule 212 is amended as follows.

**Proposed RULE 212. REQUEST FOR PLACE FOR SUBMISSION TO THE COURT**

At the time of filing a petition for a declaratory judgment, a request for place for submission to the Court shall be filed in accordance with Rule 140. In addition to including in the request the information specified in Rule 140, the petitioner shall also include the date on which the petitioner expects the action will be ready for submission to the Court and the petitioner's estimate of the time required therefor. \* \* \*

Paragraphs (a) (2) and (b) (2) of Rule 215 are amended as follows.

**Proposed RULE 215. JOINDER OF PARTIES**

**(a) Joinder in Retirement Plan Action:** The joinder of parties in retirement plan actions shall be subject to the following requirements:

\* \* \* \* \*

(2) *Joinder of Additional Parties:* \* \* \* See Form 9, Appendix I. \* \* \*

\* \* \* \* \*

**(b) Joinder in Estate Tax Installment Payment Action:** The joinder of parties in estate tax installment payment actions shall be subject to the following requirements:

\* \* \* \* \*

(2) *Joinder of Additional Parties:* \* \* \* See Form 9, Appendix I. \* \* \*

\* \* \* \* \*

Explanation

It is proposed that Form 10 be renumbered as Form 9.

**Rule 222 is amended as follows.**

**Proposed RULE 222. REQUEST FOR PLACE OF HEARING**

At the time of filing a petition in a disclosure action, a request for a place of hearing shall be filed in accordance with Rule 140. \* \* \*

**Paragraph (b) (6) of Rule 240 is amended as follows.**

**Proposed RULE 240. GENERAL**

\* \* \* \* \*

**(b) Definitions: \* \* \***

(6) The term "administrative adjustment request" means a request for an administrative adjustment of partnership items filed by the tax matters partner on behalf of the partnership under Code section 6227(c).

\* \* \* \* \*

Explanation

The typographical error in Rule 240(b) (6) is corrected.

**Rule 242 is deleted and replaced with the following.**

**Proposed RULE 242. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition in a partnership action, a request for place of trial shall be filed in accordance with Rule 140.

Paragraph (c) (2) is amended as follows.

**Proposed RULE 270. GENERAL**

\* \* \* \* \*

**(c) Jurisdictional Requirements: \* \* \***

<sup>2</sup>(2) A \* \* \*

\* \* \* \* \*

Explanation

The typographical error in Rule 270(c) (2) is corrected.

Rule 282 is deleted and replaced with the following.

**Proposed RULE 282. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition for review of failure to abate interest, a request for place of trial shall be filed in accordance with Rule 140.

Rule 292 is deleted and replaced with the following.

**Proposed RULE 292. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition for redetermination of employment status, the petitioner shall file a request for place of trial in accordance with Rule 140.

Rule 302 is deleted and replaced with the following.

**Proposed RULE 302. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition in a large partnership action, a request for place of trial shall be filed in accordance with Rule 140.

Rule 312 is deleted and replaced with the following.

**Proposed RULE 312. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition for declaratory judgment with respect to an oversheltered return, the petitioner shall file a request for place of trial in accordance with Rule 140.



Rule 322 is deleted and replaced with the following.

**Proposed RULE 322. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition for determination of relief from joint and several liability on a joint return, the petitioner shall file a request for place of trial in accordance with Rule 140.

Paragraph (b) of Rule 325 is deleted and replaced with the following. [Paragraph (a) remains unchanged and is omitted here.]

**Proposed RULE 325. NOTICE AND INTERVENTION**

\* \* \* \* \*

**(b) Intervention:** If the other individual filing the joint return desires to intervene, then such individual shall file a notice of intervention with the Court not later than 60 days after service of the notice by the Commissioner of the filing of the petition, unless the Court directs otherwise. All new matters of claim or defense in a notice of intervention shall be deemed denied. As to the form and content of a notice of intervention, see Appendix I, Form 13.

Explanation

The Court proposes to issue new Form 13, Notice of Intervention, for actions for determination of relief from joint and several liability on a joint return.

Rule 332 is deleted and replaced with the following.

**Proposed RULE 332. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition for a lien and levy action, a request for place of trial shall be filed in accordance with Rule 140.

Appendix I is deleted and is replaced with the following.

## Proposed 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. Petition for Administrative Costs (Sec. 7430(f)(2))
- \*Form 4. Statement of Taxpayer Identification Number
- \*Form 5. Request for Place of Trial
- \*Form 6. [Reserved.]
- \*Form 7. Entry of Appearance
- \*Form 8. Substitution of Counsel
- Form 9. Certificate of Service
- Form 10. Notice of Change of Address
- Form 11. Notice of Election To Intervene
- Form 12. Notice of Election To Participate
- \*Form 13. Notice of Intervention
- \*Form 14. Subpoena
- \*Form 15. Application for Order To Take Deposition
- Form 16. Certificate on Return
- Form 17. Notice of Appeal to Court of Appeals

The forms marked by an asterisk (\*) (Forms 2, 3, 4, 5, 7, 8, 14, and 15) have been printed and are available upon request from the Clerk of the Court. All the forms are available on the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov). The forms may be manually prepared, except that the subpoena (Form 14) must be obtained either from the Clerk of the Court or from the Court's Web site. 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)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

**UNITED STATES TAX COURT**

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

**PETITION**

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) dated ....., and as the basis for petitioner's case alleges as follows:

1. 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
--------	------	-------	----------

2. The notice of deficiency (or liability) was mailed to petitioner on ....., and was issued by the Office of the Internal Revenue Service at .....  
City State

A copy of the notice of deficiency (or liability), including so much of the statement and schedules accompanying the notice as is material, should be redacted as provided by Rule 22.2 and attached to the petition as Exhibit A. Petitioner must submit with the petition a Form 4, Statement of Taxpayer Identification Number.

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 petitioner relies, as the basis of 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: .....

.....  
(Area code) Telephone no.

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

**FORM 2**

**PETITION** (Small Tax Case)

UNITED STATES TAX COURT

See Rules 170 through 175, 291(c), 321(c), and 331(c)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

(FIRST) (MIDDLE) (LAST)

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

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent



Docket No.

IT IS IMPORTANT TO YOU AND TO THE COURT THAT YOU TAKE THE TIME TO CAREFULLY READ AND COMPLETE THIS PETITION.

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

- |   |  |
|---|--|
| <input type="checkbox"/> Petition for Redetermination of a Deficiency         | <input type="checkbox"/> Petition for Determination of Relief from Joint and Several Liability on a Joint Return |
| <input type="checkbox"/> Petition for Lien or Levy Action (Collection Action) | <input type="checkbox"/> Petition for Redetermination of Employment Status (Worker Classification)               |

2. Petitioner(s) disagree(s) with the determination contained in the IRS NOTICE dated

\_\_\_\_\_ and issued for the year(s) or period(s) \_\_\_\_\_.

You must attach to this petition: (1) A COPY OF THE IRS NOTICE; AND (2) FORM 4, STATEMENT OF TAXPAYER IDENTIFICATION NUMBER. These documents will help the Court properly process your case.

PROTECTING YOUR PRIVACY: Form 4, which will contain your taxpayer identification number, will not be part of the Court's public files. This Form 2 and the IRS NOTICE will be part of the Court's public files. You are strongly encouraged to omit from this Form 2 and to remove from the IRS NOTICE your taxpayer identification number (e.g., Social Security number or employer identification number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

3. PLACE AN "X" IN THIS BOX IF YOU WANT THIS CASE CONDUCTED AS A "SMALL TAX CASE" instead of as a "REGULAR CASE". To help you decide whether to have your case conducted as a "small tax case", see the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) or the "Election of Small Tax Case Procedure & Preparation of Petitions" booklet available from the Clerk's Office. A decision in a "small tax case" is final and cannot be appealed to a Court of Appeals by the IRS or by the Petitioner(s).

4. List the errors you believe the Commissioner of Internal Revenue made in the IRS NOTICE sent to you:

a. \_\_\_\_\_

b. \_\_\_\_\_

c. \_\_\_\_\_

d. \_\_\_\_\_

e. \_\_\_\_\_

f. \_\_\_\_\_

5. Briefly state the facts upon which you rely to support your position:

a. \_\_\_\_\_

b. \_\_\_\_\_

c. \_\_\_\_\_

d. \_\_\_\_\_

e. \_\_\_\_\_

f. \_\_\_\_\_

You may include additional errors and facts on a separate page.

\_\_\_\_\_  
Signature of Petitioner                      Date

\_\_\_\_\_  
[Print] Mailing Address

\_\_\_\_\_  
(Area Code) Telephone No.

\_\_\_\_\_  
City, State, ZIP Code

\_\_\_\_\_  
Signature of Additional Petitioner (e.g., Spouse)      Date  
(If Named in the IRS NOTICE)

\_\_\_\_\_  
[Print] Mailing Address

\_\_\_\_\_  
(Area Code) Telephone No.

\_\_\_\_\_  
City, State, ZIP Code

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

**FORM 3**

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

(See Rules 270 through 274)  
www.ustaxcourt.gov

**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. A copy of the DECISION should be redacted as provided by Rule 22.2 and attached to the petition. You must submit with the petition a Form 4, Statement of Taxpayer Identification Number.

2. 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
\$	\$	\$

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

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

4. Petitioner(s)' present net worth (does) (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 no. (including area code)			
Signature of counsel (if retained by petitioners)		Date	
Name, address, telephone no. (including area code), and Tax Court Bar Number of counsel			

**FORM 4**

**STATEMENT OF TAXPAYER IDENTIFICATION NUMBER**

(See Rule 20(b))  
www.ustaxcourt.gov

**UNITED STATES TAX COURT**

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

**STATEMENT OF TAXPAYER IDENTIFICATION NUMBER(S)**  
(E.g., Social Security number(s), employer identification number(s))

Name of Petitioner \_\_\_\_\_

Petitioner's Taxpayer Identification Number \_\_\_\_\_

Name of Additional Petitioner \_\_\_\_\_

Additional Petitioner's Taxpayer Identification Number \_\_\_\_\_

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return

\_\_\_\_\_ Taxpayer Identification Number of the other individual, if available \_\_\_\_\_

\_\_\_\_\_  
Signature of Petitioner or Counsel

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Additional Petitioner

\_\_\_\_\_  
Date



**FORM 5**  
REQUEST FOR PLACE OF TRIAL  
(See Rule 140)  
[www.ustaxcourt.gov](http://www.ustaxcourt.gov)  
UNITED STATES TAX COURT

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

} Docket No.

**REQUEST FOR PLACE OF TRIAL**

**PLACE AN "X" IN ONLY ONE BOX TO REQUEST YOUR PLACE OF TRIAL. A CITY MARKED WITH AN ASTERISK(\*) MAY BE REQUESTED ONLY IF YOU ELECTED ON FORM 2 THAT YOUR CASE BE CONDUCTED AS A SMALL TAX CASE; ANY OTHER CITY MAY BE REQUESTED FOR ANY CASE, INCLUDING A SMALL TAX CASE.**

- ALABAMA
  - Birmingham
  - Mobile
- ALASKA
  - Anchorage
- ARIZONA
  - Phoenix
- ARKANSAS
  - Little Rock
- CALIFORNIA
  - Fresno\*
  - Los Angeles
  - San Diego
  - San Francisco
- COLORADO
  - Denver
- CONNECTICUT
  - Hartford
- DISTRICT OF COLUMBIA
  - Washington
- FLORIDA
  - Jacksonville
  - Miami
  - Tallahassee\*
  - Tampa
- GEORGIA
  - Atlanta
- HAWAII
  - Honolulu
- IDAHO
  - Boise
  - Pocatello\*
- ILLINOIS
  - Chicago
  - Peoria\*
- INDIANA
  - Indianapolis
- IOWA
  - Des Moines

- KANSAS
  - Wichita\*
- KENTUCKY
  - Louisville
- LOUISIANA
  - New Orleans
  - Shreveport\*
- MAINE
  - Portland\*
- MARYLAND
  - Baltimore
- MASSACHUSETTS
  - Boston
- MICHIGAN
  - Detroit
- MINNESOTA
  - St. Paul
- MISSISSIPPI
  - Jackson
- MISSOURI
  - Kansas City
  - St. Louis
- MONTANA
  - Billings\*
  - Helena
- NEBRASKA
  - Omaha
- NEVADA
  - Las Vegas
  - Reno
- NEW MEXICO
  - Albuquerque
- NEW YORK
  - Albany\*
  - Buffalo
  - New York City
  - Syracuse\*
- NORTH CAROLINA
  - Winston-Salem
- NORTH DAKOTA
  - Bismarck\*

- OHIO
  - Cincinnati
  - Cleveland
  - Columbus
- OKLAHOMA
  - Oklahoma City
- OREGON
  - Portland
- PENNSYLVANIA
  - Philadelphia
  - Pittsburgh
- SOUTH CAROLINA
  - Columbia
- SOUTH DAKOTA
  - Aberdeen\*
- TENNESSEE
  - Knoxville
  - Memphis
  - Nashville
- TEXAS
  - Dallas
  - El Paso
  - Houston
  - Lubbock
  - San Antonio
- UTAH
  - Salt Lake City
- VERMONT
  - Burlington\*
- VIRGINIA
  - Richmond
  - Roanoke\*
- WASHINGTON
  - Seattle
  - Spokane
- WEST VIRGINIA
  - Charleston
- WISCONSIN
  - Milwaukee
- WYOMING
  - Cheyenne\*

Signature of Petitioner or Counsel

Date

- 41 -

**FORM 6**

[RESERVED]

**FORM 7**

ENTRY OF APPEARANCE

(See Rule 24)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

UNITED STATES TAX COURT

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

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

.....

Printed name

.....

Office address

.....

City

State/ZIP Code

.....

(Area code) Telephone no.

.....

Tax Court Bar Number

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

**FORM 8**

**SUBSTITUTION OF COUNSEL**

(See Rule 24)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

**UNITED STATES TAX COURT**

	}	Docket No.
Petitioner(s)		
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 petitioner(s) in the above-entitled case.

Dated: .....

.....

Signature

.....

Printed name

.....

Office address

.....

City

State/ZIP Code

.....

(Area code) Telephone no.

.....

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

.....

Printed name

**FORM 9**

CERTIFICATE OF SERVICE

(See Rule 21(b)(1))  
[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

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 10**

NOTICE OF CHANGE OF ADDRESS

(See Rule 21(b)(4))  
[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

UNITED STATES TAX COURT

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

} Docket No.

NOTICE OF CHANGE OF ADDRESS

Please change my/our address on the records of the Court.

Old Address:	_____
	_____
	_____
	_____
Telephone:	_____
	_____
New Address:	_____
	_____
	_____
	_____
Telephone:	_____
	_____

Signature: \_\_\_\_\_

Printed name: \_\_\_\_\_

Date: \_\_\_\_\_

**FORM 11**

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

(See Rule 245)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

**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 no.  
(including area code)

Dated:

.....

Counsel for Tax Matters Partner  
Present Address—City, State,  
ZIP Code, Telephone no.  
(including area code)  
Tax Court Bar Number

**FORM 12**

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

(See Rule 245)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

**UNITED STATES TAX COURT**

ABC Partnership, Mary Doe,  
Tax Matters Partner,  
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent



Docket No.

**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 no.  
(including area code)

Dated:

.....

Counsel for Richard Roe  
Present Address--City, State,  
ZIP Code, Telephone no.  
(including area code)  
Tax Court Bar Number



**FORM 13**

**NOTICE OF INTERVENTION**  
(Action for Determination of Relief From Joint and Several Liability on a Joint Return)

(See Rule 325)  
[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

**UNITED STATES TAX COURT**

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

**NOTICE OF INTERVENTION**

Mary Doe, the spouse or former spouse of petitioner, hereby intervenes, pursuant to section 6015(e)(4), I.R.C. 1986, and Rule 325, Tax Court Rules of Practice and Procedure, in the above-entitled action.

Dated: .....

Intervenor  
Present Address—City, State,  
ZIP Code, Telephone no.  
(including area code)

Dated: .....

Counsel for Intervenor  
Present Address—City, State,  
ZIP Code, Telephone no.  
(including area code)  
Tax Court Bar Number

FORM 14

SUBPOENA

(See Rule 147)

www.ustaxcourt.gov

UNITED STATES TAX COURT

.....  
Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent



Docket No.

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)

/s/ Robert R. Di Trolio  
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 15**

**APPLICATION FOR ORDER TO TAKE DEPOSITION**

(See Rules 81 through 84)

www.ustaxcourt.gov

**UNITED STATES TAX COURT**

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

**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 81(d).)

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 video recording. The name and address of the video recorder  
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 16

CERTIFICATE ON RETURN

(See Rule 81(h))

www.ustaxcourt.gov

UNITED STATES TAX COURT

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

} Docket No.

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 .....,  
 Date  
 at ....., at .....o'clock .....m., under  
 Room number, street number, street name, city and state  
 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 17**

NOTICE OF APPEAL TO COURT OF APPEALS

(See Rules 190 and 191)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

UNITED STATES TAX COURT

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

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.

**Appendix III is deleted.**

**The Index is amended as follows.**

Index:

ARBITRATION, VOLUNTARY BINDING

availability.....	124(a)						
		*	*	*	*	*	*

DECLARATORY JUDGMENT ACTIONS

(See also OVERSHELTERED RETURNS, ACTIONS FOR DECLARATORY JUDGMENT RELATING TO TREATMENT OF ITEMS OTHER THAN PARTNERSHIP ITEMS ON AN OVERSHELTERED RETURN)

		*	*	*	*	*	*
definitions with respect to .....	210(b)						
disposition .....	217						
		*	*	*	*	*	*
reply .....	213(b)						
request for place for submission .....	212						
		*	*	*	*	*	*

DETERMINATION OF RELIEF FROM JOINT AND SEVERAL LIABILITY ON A JOINT RETURN, ACTION FOR

		*	*	*	*	*	*
content of petition .....	321(b)						
filing fee .....	321(d)						
		*	*	*	*	*	*
reply .....	323(b)						
request for place of trial .....	322						
		*	*	*	*	*	*

DISCLOSURE ACTIONS

	*	*	*	*	*	*	*
definitions with respect to .....							
effect of answer .....							
	*	*	*	*	*	*	*
reply .....							
request for place for submission .....							
	*	*	*	*	*	*	*

LIEN AND LEVY ACTIONS

	*	*	*	*	*	*	*
commencement of action .....							
filing fee .....							
	*	*	*	*	*	*	*
reply .....							
request for place of trial .....							
	*	*	*	*	*	*	*

OVERSHELTERED RETURNS, ACTIONS FOR  
DECLARATORY JUDGMENT RELATING TO  
TREATMENT OF ITEMS OTHER THAN  
PARTNERSHIP ITEMS ON AN  
OVERSHELTERED RETURN

	*	*	*	*	*	*	*
definitions .....							
disposition of action .....							
	*	*	*	*	*	*	*
reply .....							
request for place of trial .....							

PARTNERSHIP ACTIONS

	*	*	*	*	*	*	*
--	---	---	---	---	---	---	---



definitions with respect to ..... 240(b), 300(b)  
form of papers in ..... 240(d), 300(d)

\* \* \* \* \*

reply ..... 243(b), 303(b)  
request for place of trial ..... 242, 302

\* \* \* \* \*

PLACE OF TRIAL OR HEARING

in general ..... 10(b)  
motions ..... 50(b)(2), 130(a)

\* \* \* \* \*

number of requests to file ..... 140(b)  
request for  
declaratory judgment action ..... 212

\* \* \* \* \*

~~PRELIMINARY HEARINGS.....176, 274~~

REDETERMINATION OF EMPLOYMENT STATUS,  
ACTION FOR

\* \* \* \* \*

content of petition ..... 291(b)  
filing fee ..... 291(c)

\* \* \* \* \*

reply ..... 293(b)  
request for place of trial ..... 292

\* \* \* \* \*

REVIEW OF FAILURE TO ABATE INTEREST,  
ACTION FOR

\* \* \* \* \*

commencement of action ..... 281(a)  
filing fee ..... 281(c)

\* \* \* \* \*

request for place of trial ..... 202

TRANSCRIPTS

administrative costs action ..... 274  
evidence ..... 150(b)  
in general ..... 150(a)

TRIALS

\* \* \* \* \*

place of

(See also PLACE OF TRIAL  
OR HEARING)

motion to change ..... 140(c)  
request for ..... 140(a), 140(b)