

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

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

**NOTICE OF INTERVENTION**

Intervenor, \_\_\_\_\_, 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.

The grounds for my intervention and reasons why I agree or disagree with the Petition for Determination of Relief From Joint and Several Liability on a Joint Return served on me by respondent, are as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
Intervenor

\_\_\_\_\_  
Present Address

\_\_\_\_\_  
Telephone No. (including area code)

Dated: \_\_\_\_\_

\_\_\_\_\_  
Counsel for Intervenor (if retained by intervenor)

\_\_\_\_\_  
Present Address

\_\_\_\_\_  
Telephone No. (including area code)

\_\_\_\_\_  
Tax Court Bar No.