

APPENDIX

FORMS

The following forms are listed in this appendix:

- Form 1. Petition (Sample Format)¹
- Form 2. Petition (Simplified Form)²
- Form 3. Petition for Administrative Costs (Sec.7430(f)(2))
- Form 4. Statement of Taxpayer Identification Number
- Form 5. Request for Place of Trial³
- Form 6. Ownership Disclosure Statement⁴
- Form 7. Entry of Appearance
- Form 8. Substitution of Counsel
- Form 9. Certificate of Service
- Form 10. Notice of Change of Address⁵
- Form 11. Notice of Election To Intervene
- Form 12. Notice of Election To Participate
- Form 13. Notice of Intervention⁶
- Form 14. Subpoena⁷
- Form 15. Application for Order To Take Deposition To Perpetuate Evidence⁸
- Form 16. Certificate on Return
- Form 17. Notice of Appeal to Court of Appeals⁹
- Form 18. Unsworn Declaration Under Penalty of Perjury¹⁰

All the forms are available on the Court's Web site at www.ustaxcourt.gov and upon request from the Clerk of the Court. The forms also 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.

¹The amendment is effective as of May 5, 2011.

²The amendments are effective as of May 5, 2011.

³The amendments are effective as of September 22, 2010.

⁴New Form 6 is generally effective as of January 1, 2010. The amendments addressing petitions filed pursuant to section 6221 et seq. (TEFRA) are effective as of May 5, 2011.

⁵ The amendments are effective as of September 18, 2009.

⁶ The amendment is effective as of September 18, 2009.

⁷ The amendment is effective as of May 5, 2011.

⁸ The amendments are effective as of May 5, 2011.

⁹ New Form 17 is effective as of March 15, 2022.

¹⁰New Form 18 is effective as of July 6, 2012.

Superseded. See
← Notice of amendments
dated 7/15/19.

FORM 1

PETITION (Sample Format)*

(See Rules 30 through 34.)

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, corporation, etc., as provided in Rule 60] with mailing address now at

.....
Street (or P.O. Box)
City
State
ZIP Code
and with the State of legal residence (or principal office) now in (if different from the mailing address)

.....
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) 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 27 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,

*Form 1 provides a sample format that is especially appropriate for use by counsel in complex deficiency and liability cases. See Rule 34(a)(1), (b)(1). To adapt Form 1 for use in the following types of actions, see also the applicable Rules, as indicated: Declaratory judgment actions (Rule 211); disclosure actions (Rule 221); partnership actions (Rules 241, 301); interest abatement actions (Rule 281); employment status actions (Rule 291); actions for determination of relief from joint and several liability (Rule 321); lien and levy actions (Rule 331); and whistleblower actions (Rule 341). See Form 2 for a fillable form that may be useful for self-represented petitioners and may also be used by counsel in simple cases with limited issues. See Form 3 for a fillable form that may be used for administrative costs actions.

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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

Superseded. See
← Notice of amendments
dated 11/30/18.

FORM 2

PETITION (Simplified Form)
UNITED STATES TAX COURT
www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)

.....
(PLEASE TYPE OR PRINT) Petitioner(s) }
v. } Docket No.
COMMISSIONER OF INTERNAL REVENUE, }
Respondent }

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(S) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. (If you requested relief from joint and several liability but the IRS has not made a determination, please see the Information for Persons Representing Themselves Before the U.S. Tax Court booklet or the Tax Court's Web site.)
- Notice of Determination Concerning Collection Action
- Notice of Determination of Worker Classification

2. Provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S):

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued:

4. SELECT ONE OF THE FOLLOWING:

- If you want your case conducted under small tax case procedures, check here: (CHECK)
- If you want your case conducted under regular tax case procedures, check here: (ONE BOX)

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

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

6. State the facts upon which you rely (please list each point separately):

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

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES:

Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of the NOTICE(S) the IRS issued to you
- The Statement of Taxpayer Identification Number (Form 4)
(See PRIVACY NOTICE below.)
- The Request for Place of Trial (Form 5) The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are *strongly* encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security 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.

.....
Signature of Petitioner Date (Area Code) Telephone No.

.....
Mailing Address City, State, ZIP Code

State of legal residence (if different from the mailing address):

.....

.....
Signature of Additional Petitioner (e.g., Spouse) Date (Area Code) Telephone No.

.....
Mailing Address City, State, ZIP Code

State of legal residence (if different from the mailing address):

.....

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

SAMPLE

Information About Filing a Case in the United States Tax Court

Attached are the forms to use in filing your case in the United States Tax Court. It is very important that you take time to carefully read the information on this page and that you properly complete and submit these forms to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

Small Tax Case or Regular Tax Case

If you seek review of one of the four types of IRS Notices listed in paragraph 1 of the petition form (Form 2), you may file your petition as a “small tax case” if your dispute meets certain dollar limits (described below). “Small tax cases” are handled under simpler, less formal procedures than regular cases. However, the Tax Court’s decision in a small tax case *cannot be appealed* to a Court of Appeals by the IRS or by the taxpayer(s).

You can choose to have your case conducted as either a small tax case or a regular case by checking the appropriate box in paragraph 4 of the petition form (Form 2). If you check neither box, the Court will file your case as a regular case.

Dollar Limits: Dollar limits for a small tax case vary slightly depending on the type of IRS action you seek to have the Tax Court review:

(1) If you seek review of an IRS Notice of Deficiency, the amount of the deficiency (including any additions to tax or penalties) that you dispute cannot exceed \$50,000 for any year.

(2) If you seek review of an IRS Notice of Determination Concerning Collection Action, the total amount of unpaid tax cannot exceed \$50,000 for all years combined.

(3) If you seek review of an IRS Notice of Determination Concerning Your Request for Relief From Joint and Several Liability (or if the IRS failed to send you any Notice of Determination with respect to a request for spousal relief that you submitted to the IRS at least 6 months ago), the amount of spousal relief sought cannot exceed \$50,000 for all years combined.

(4) If you seek review of an IRS Notice of Determination of Worker Classification, the amount in dispute cannot exceed \$50,000 for any calendar quarter.

Enclosures

To help ensure that your case is properly processed, please enclose the following items when you mail your petition to the Tax Court:

1. A copy of the Notice of Deficiency or Notice of Determination the IRS sent you;
2. Your Statement of Taxpayer Identification Number (Form 4);
3. The Request for Place of Trial (Form 5); and
4. The \$60 filing fee, payable by check, money order, or other draft, to the “Clerk, United States Tax Court”; or, if applicable, the fee waiver form.

For further important information, see the Court’s Web site at www.ustaxcourt.gov or the “Information for Persons Representing Themselves Before the U.S. Tax Court” booklet available from the Tax Court.

FORM 3

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

(See Rules 270 through 274.)

www.ustaxcourt.gov

UNITED STATES TAX COURT

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

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 27 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 No. 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
(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

UNITED STATES TAX COURT

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

REQUEST FOR PLACE OF TRIAL

PLACE AN X IN ONE BOX. REQUEST A CITY MARKED * ONLY IF YOU ELECTED SMALL TAX CASE STATUS ON FORM 2. ANY OTHER CITY MAY BE REQUESTED FOR ANY CASE, INCLUDING A SMALL TAX CASE.

- | | | |
|--|--|--|
| ALABAMA <input type="checkbox"/> Birmingham <input type="checkbox"/> Mobile | KANSAS <input type="checkbox"/> Wichita* | OHIO <input type="checkbox"/> Cincinnati <input type="checkbox"/> Cleveland |
| ALASKA <input type="checkbox"/> Anchorage | KENTUCKY <input type="checkbox"/> Louisville | <input type="checkbox"/> Columbus |
| ARIZONA <input type="checkbox"/> Phoenix | LOUISIANA <input type="checkbox"/> New Orleans | OKLAHOMA <input type="checkbox"/> Oklahoma City |
| ARKANSAS <input type="checkbox"/> Little Rock | <input type="checkbox"/> Shreveport* | OREGON <input type="checkbox"/> Portland |
| CALIFORNIA <input type="checkbox"/> Fresno* <input type="checkbox"/> Los Angeles <input type="checkbox"/> San Diego <input type="checkbox"/> San Francisco | MAINE <input type="checkbox"/> Portland* | PENNSYLVANIA <input type="checkbox"/> Philadelphia <input type="checkbox"/> Pittsburgh |
| COLORADO <input type="checkbox"/> Denver | MARYLAND <input type="checkbox"/> Baltimore | SOUTH CAROLINA <input type="checkbox"/> Columbia |
| CONNECTICUT <input type="checkbox"/> Hartford | MASSACHUSETTS <input type="checkbox"/> Boston | SOUTH DAKOTA <input type="checkbox"/> Aberdeen* |
| DISTRICT OF COLUMBIA <input type="checkbox"/> Washington | MICHIGAN <input type="checkbox"/> Detroit | TENNESSEE <input type="checkbox"/> Knoxville <input type="checkbox"/> Memphis <input type="checkbox"/> Nashville |
| FLORIDA <input type="checkbox"/> Jacksonville <input type="checkbox"/> Miami <input type="checkbox"/> Tallahassee* <input type="checkbox"/> Tampa | MINNESOTA <input type="checkbox"/> St. Paul | TEXAS <input type="checkbox"/> Dallas <input type="checkbox"/> El Paso <input type="checkbox"/> Houston <input type="checkbox"/> Lubbock <input type="checkbox"/> San Antonio |
| GEORGIA <input type="checkbox"/> Atlanta | MISSISSIPPI <input type="checkbox"/> Jackson | UTAH <input type="checkbox"/> Salt Lake City |
| HAWAII <input type="checkbox"/> Honolulu | MISSOURI <input type="checkbox"/> Kansas City <input type="checkbox"/> St. Louis | VERMONT <input type="checkbox"/> Burlington* |
| IDAHO <input type="checkbox"/> Boise <input type="checkbox"/> Pocatello* | MONTANA <input type="checkbox"/> Billings* <input type="checkbox"/> Helena | VIRGINIA <input type="checkbox"/> Richmond <input type="checkbox"/> Roanoke* |
| ILLINOIS <input type="checkbox"/> Chicago <input type="checkbox"/> Peoria* | NEBRASKA <input type="checkbox"/> Omaha | WASHINGTON <input type="checkbox"/> Seattle <input type="checkbox"/> Spokane |
| INDIANA <input type="checkbox"/> Indianapolis | NEVADA <input type="checkbox"/> Las Vegas <input type="checkbox"/> Reno | WEST VIRGINIA <input type="checkbox"/> Charleston |
| IOWA <input type="checkbox"/> Des Moines | NEW MEXICO <input type="checkbox"/> Albuquerque | WISCONSIN <input type="checkbox"/> Milwaukee |
| | NEW YORK <input type="checkbox"/> Albany* <input type="checkbox"/> Buffalo <input type="checkbox"/> New York City <input type="checkbox"/> Syracuse* | WYOMING <input type="checkbox"/> Cheyenne* |
| | NORTH CAROLINA <input type="checkbox"/> Winston-Salem | |
| | NORTH DAKOTA <input type="checkbox"/> Bismarck* | |

.....
Signature of Petitioner(s) or Counsel

.....
Date

FORM 6

OWNERSHIP DISCLOSURE STATEMENT

(See Rule 20(c).)

www.ustaxcourt.gov

UNITED STATES TAX COURT

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

OWNERSHIP DISCLOSURE STATEMENT

Pursuant to Rule 20(c), Tax Court Rules of Practice and Procedure, [Name of Petitioner], makes the following disclosure:

[If petitioner is a nongovernmental corporation, provide the following information:]

A. All parent corporations, if any, of petitioner, or state that there are no parent corporations:

B. All publicly held entities owning 10 percent or more of petitioner's stock, or state that there is no such entity:

OR

[If petitioner is a nongovernmental large partnership or limited liability company, or a tax matters partner or a partner other than a tax matters partner of a nongovernmental partnership, provide the following information:]

All publicly held entities owning an interest in the large partnership, the limited liability company, or the partnership, or state that there is no such entity:

| | |
|--|------|
| | |
| Signature of Counsel or Petitioner's Duly Authorized Representative | Date |

← Superseded. See Notice of amendments dated 7/15/19.

FORM 7

ENTRY OF APPEARANCE

(See Rule 24.)

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 No.

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

Superseded. See
← Notice of amendments
dated 7/15/19.

FORM 8

SUBSTITUTION OF COUNSEL

(See Rule 24.)

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 No.

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

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FORM 9

CERTIFICATE OF SERVICE

(See Rule 21(b)(1).)

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

Superseded. See
← Notice of amendments
dated 7/15/19.

FORM 10

NOTICE OF CHANGE OF ADDRESS
(See Rule 21(b)(4).)
www.ustaxcourt.gov

UNITED STATES TAX COURT

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

NOTICE OF CHANGE OF ADDRESS
(See Rule 21(b)(4).)*

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

| | |
|--------------|-------|
| Old Address: | _____ |
| | _____ |
| | _____ |
| | _____ |
| Telephone: | _____ |
| | _____ |
| New Address: | _____ |
| | _____ |
| | _____ |
| | _____ |
| Telephone: | _____ |
| | _____ |

Signature: _____

Printed Name: _____

Tax Court Bar No. (if applicable): _____

Date: _____

*See also Rule 200(e), which requires each person admitted to practice before the Tax Court promptly to notify the Admissions Clerk of any change in office address for mailing purposes. Filing Form 10 in a pending case satisfies this requirement. If a practitioner has not entered an appearance in a pending case, the practitioner can satisfy the Rule 200(e) notification requirement by mailing Form 10 (omitting any caption and docket number) or other written communication to the Admissions Clerk, or by electronically updating the practitioner's registration information by clicking on the "Update Info" hyperlink through "Practitioner Access" on the Court's Internet Web site at *www.ustaxcourt.gov*.

FORM 11

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

(See Rule 245.)

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 No.

FORM 12

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

(See Rule 245.)

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 No.

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

UNITED STATES TAX COURT

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

NOTICE OF INTERVENTION

Intervenor,, the spouse or former spouse of petitioner,
(Please type or print name.)
 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—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 No.

← Superseded. See Notice of amendments dated 7/15/19.

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:



/s/ Robert R. Di Trolio
Clerk of the Court

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

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 TO PERPETUATE EVIDENCE
(See Rules 81 through 84.)
www.ustaxcourt.gov
UNITED STATES TAX COURT

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

APPLICATION FOR ORDER TO TAKE DEPOSITION TO PERPETUATE EVIDENCE*

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 books, papers, documents, electronically stored information, 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.

*An application for an order to take a deposition to perpetuate evidence 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).) This form may not be used for depositions for discovery purposes, which may be taken only in accordance with Rule 74.

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 op-
erator and the name and address of the operator's employer are

Dated

(Signed)
Petitioner or Counsel

.....
Post office address

.....
Counsel's Tax Court Bar No.

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, at
Date

....., ato'clockm.,
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 17

NOTICE OF APPEAL TO COURT OF APPEALS FROM A DECISION OF
THE UNITED STATES TAX COURT

(See Rules 190 and 191.)

www.ustaxcourt.gov

Version effective
March 15, 2022.

UNITED STATES TAX COURT
Washington, D.C.

Docket No. _____

Petitioner(s)

v.

Notice of Appeal

COMMISSIONER OF INTERNAL REVENUE,
Respondent

_____ (name all parties taking the appeal)*

appeal to the United States Court of Appeals for the _____ Circuit from the

decision entered on _____ (state the date the decision was entered).

(s) _____

Attorney for _____

Address: _____

* See Rule 3(c) of the Federal Rules of Appellate Procedure for permissible ways of identifying appellants.

Information For Self-Represented Petitioners About Filing a Notice of Appeal

Tax Court Form 17 provides the form to use in filing a notice of appeal of a Tax Court decision or dispositive order. It is important that you take the time to carefully read the following information and that you properly complete the notice of appeal form before filing it with the Tax Court. See [Rule 190. How Appeal Taken](#).

Notice of Appeal in a Regular Case

If your case is a regular case, you may appeal the Tax Court's decision to one of the U.S. Courts of Appeals. A decision is a judicial determination that disposes of a case. In most cases, the Court will first issue an opinion that explains the grounds for the decision. You must wait for a decision (as opposed to the Court's opinion) to be entered by the Tax Court before you file a notice of appeal. A dispositive order is treated as a decision of the Court for purposes of appeal. See Rule 190(b).

Important Note: The Tax Court's decision in a small tax case cannot be appealed by the taxpayer/petitioner or by the IRS. See I.R.C. section 7463(b).

Identifying the Person(s) Taking the Appeal

All persons who wish to appeal a Tax Court decision must be identified in the first sentence of the notice of appeal. Rule 3(c) of the Federal Rules of Appellate Procedure sets forth permissible ways of identifying appellants (i.e., the persons filing the notice of appeal) and provides in relevant part that a notice of appeal filed by a person who is self-represented is considered filed on behalf of the signer and the signer's spouse unless the notice clearly indicates otherwise.

Time For Filing a Notice of Appeal

A notice of appeal must be filed with the Tax Court within 90 days after the Tax Court decision is entered. If the IRS files a timely notice of appeal, the petitioner may file a notice of appeal within 120 after the Court's decision is entered. See [Rule 190. How Appeal Taken](#).

How/Where to File a Notice of Appeal

A notice of appeal may be filed electronically pursuant to the Court's eFiling provisions or mailed to the U.S. Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

Filing Fee

The filing fee for a notice of appeal is set forth in the [Court of Appeals Miscellaneous Fee Schedule](#). The Tax Court strongly encourages a party filing a notice of appeal to pay the filing fee through [Pay.gov](#). The filing fee may also be paid by cash, check, money order or other draft made payable to the order of “Clerk, United States Tax Court”.

Request for Waiver of Filing Fee

The Courts of Appeals have the sole authority to grant requests to waive the filing fee. Consequently, any request to waive the filing fee must be submitted directly to the Court of Appeals. Do not file with the Tax Court a request to waive the filing fee for a notice of appeal.

Tax Court Records

After you have filed a notice of appeal, the Tax Court will transmit the record in your case to the Court of Appeals when that court requests it. See [Rule 191. Preparation Of The Record On Appeal](#).

Additional Filings

Once you have filed a notice of appeal, all future filings in your case should be filed with the Court of Appeals.

Assessment and Collection

The filing of a notice of appeal does not stop the IRS from assessing or collecting a deficiency redetermined by the Tax Court in its decision unless you first file a bond with the Tax Court under I.R.C. section 7485.

FORM 18

UNSWORN DECLARATION UNDER PENALTY OF PERJURY

(See 28 U.S.C. sec. 1746.)

www.ustaxcourt.gov

UNITED STATES TAX COURT

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

UNSWORN DECLARATION UNDER PENALTY OF PERJURY

I,, declare from my personal knowledge that the following facts are true:
[Name]

[State the facts in as many numbered paragraphs as are needed. Attach additional pages if necessary.]

1.
2.
3.
4.
5.

I declare under penalty of perjury that the foregoing is true and correct. Executed on
[Date]

.....
[Signature]

OR

[If the declaration is executed outside of the United States:]

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on
[Date]

.....
[Signature]