

Information for Persons Representing Themselves Before the U.S. Tax Court



United States Tax Court
Washington, D.C.
August 2010

INTRODUCTION

This guide provides information, but not legal advice, for individuals who represent themselves before the Tax Court. It answers some of taxpayers' most frequent questions. It is a step-by-step explanation of the process of:

1. Filing a petition to begin your Tax Court case
2. Things that occur before trial
3. Things that occur during trial
4. Things that occur after trial
5. Definition of terms (Glossary)

For more detailed information, consult the Tax Court Rules of Practice and Procedure, available on the Court's Web site (www.ustaxcourt.gov). A copy of the Tax Court Rules (Rules) may be obtained for \$20.00 by writing to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, and enclosing a check or money order for that amount payable to the "Clerk, United States Tax Court." Please do not send cash.

ADDRESS ALL MAIL TO:

United States Tax Court
400 Second Street, N.W.
Washington, D.C. 20217

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ABOUT THE TAX COURT

What is the United States Tax Court?

The United States Tax Court is a Federal trial court. Because it is a court of record, a record is made of all its proceedings. It is an independent judicial forum. It is not controlled by or connected with the Internal Revenue Service (IRS). Congress created the Tax Court as an independent judicial authority for taxpayers disputing certain IRS determinations. The Tax Court's authority to resolve these disputes is called its jurisdiction. Generally, a taxpayer may file a petition in the Tax Court in response to certain IRS determinations. A taxpayer who begins such a proceeding is known as the "petitioner", and the Commissioner of Internal Revenue is the "respondent".

The Tax Court is in Washington, D.C. Its Judges preside at trials in 60 U.S. cities, and its Special Trial Judges preside at trials in those cities and 15 additional cities.

What are the Tax Court's Hours of Operation?

The Tax Court is open from 8 a.m. to 4:30 p.m. (Eastern time) on all days except Saturdays, Sundays, and the following legal holidays in the District of Columbia:

- New Year's Day--January 1
- Birthday of Martin Luther King, Jr.--Third Monday in January
- Inauguration Day--Every fourth year
- President's Day--Third Monday in February
- Emancipation Day in Washington D.C.--April 16*
- Memorial Day--Last Monday in May
- Independence Day--July 4
- Labor Day--First Monday in September
- Columbus Day--Second Monday in October
- Veterans Day--November 11
- Thanksgiving Day--Fourth Thursday in November
- Christmas Day--December 25

*Although the Tax Court is open on this day, it is a legal holiday for the purpose of computing time. See Rule 25.

STARTING A CASE

How do I start a case in the Tax Court?

You must file a petition to begin a case in the Tax Court. A party who files a petition in response to an IRS notice of deficiency or notice of determination is called the petitioner. The Commissioner of Internal Revenue is referred to as the respondent in Tax Court cases.

Who can file a petition with the Tax Court?

Anyone can file a petition who has received:

1. A notice of deficiency, or
2. A notice of determination.

You can also file a petition (in certain circumstances) if you filed a claim with the IRS for relief from joint and several liability (innocent spouse relief), six months have passed, and the IRS has not issued you a determination letter.

Is there anyone who can help me file a petition and/or help me in my case against the IRS?

Yes. You may hire an attorney or other person admitted to practice before the Tax Court to represent you before the Tax Court.

You might qualify for help from an organization referred to as a tax clinic. There are a number of tax clinics throughout the United States participating in the Tax Court's Clinical Program. You may want to contact a clinic in your geographic area. The Internal Revenue Service (Taxpayer Advocate Service) has a list of tax clinics on its Web site. The clinics have income restrictions, and a representative of the clinic will let you know whether you qualify to be represented.

There is additional help from organizations we refer to as pro bono programs. Tax practitioners volunteer their time to assist unrepresented low income taxpayers through professional organizations. If there is a participating Pro Bono Program in the city where you have requested trial, the judge may identify the volunteer practitioners at the beginning of the trial session.

These tax clinics and Bar-related pro bono programs are not part of the Internal Revenue Service or the Tax Court. The Tax Court does not endorse or recommend any particular tax clinic or Bar-related pro bono program.

You may be represented in your Tax Court case by a private attorney, a clinic representative, or other person admitted to practice before the Court. The agreement of representation is between you and the representative and is independent of the Tax Court or the IRS. Your representative must be admitted to practice before the Tax Court. All representatives who practice before the Tax Court are subject to the American Bar Association's Model Rules of Professional Conduct.

How can I find a tax clinic?

There are tax clinics throughout the United States participating in the Tax Court's Clinical Program. (The list of participating clinics is available on the Court's Web site at <http://www.ustaxcourt.gov/clinics/Clinics.pdf>.) You may want to contact one of the clinics in your geographic area. The Taxpayer Advocate of the Internal Revenue Service has a more extensive clinic list available on the IRS Web site (www.irs.gov). The Tax Court will send you information about tax clinics when you file your petition. The Court will also send tax clinic information when the Notice of Trial is sent to you. These tax clinics are not part of the Internal Revenue Service or the Tax Court. The Tax Court does not endorse or recommend any particular tax clinic or organization.

If I want to represent myself or if I don't qualify for representation by a tax clinic, can I represent myself?

You may file a petition with the Tax Court even if you do not have a representative. You may also present your case to a Judge without being represented. This guide is provided to help you in that process. If you decide to file a petition and to proceed to trial without a representative, you must pay close attention to all the Tax Court orders and notices you receive and all the instructions provided. A petitioner who is not represented is still required to abide by the Tax Court Rules of Practice and Procedure (Rules). If you have difficulty reading, writing, or understanding written instructions, you should seek help.

What should I do if I don't speak and/or understand English very well?

All proceedings in the Tax Court are in English. The Tax Court does not have staff available to assist non-English speaking petitioners. The Tax Court Rules provide that it is the responsibility of the parties to make arrangements for and compensate interpreters.

Many Low Income Taxpayer Clinics (LITCs) offer services in languages other than English. You can review the Court's list or the Taxpayer Advocate's (IRS) more extensive list and find a clinic convenient to you that may provide the language assistance you need.

Are there any circumstances where the Court will help pay for the cost of an interpreter at trial?

Ordinarily, the parties are expected to arrange for and compensate any needed interpreters. There may, however, be extraordinary situations in which the Court would compensate an interpreter. You may file a motion requesting that the Court pay the expenses of an interpreter. In your motion you must satisfy the Court that (1) a language barrier exists (you speak primarily a language other than English or you have a hearing impairment); (2) you do not have the financial means to pay for an interpreter; and (3) the case presents a substantial question which is not frivolous. A Judge has discretion to grant or deny your motion to pay the expenses of an interpreter.

If I need an interpreter at trial what should I do?

You should make arrangements as early as possible to have an interpreter available. You should file a motion to request that the Court pay the expenses of an interpreter as soon as possible and generally no later than 30 days before trial. In your motion you should explain to the Court that you satisfy the three conditions set forth above: (1) A language barrier exists (you speak primarily a language other than English or you have a hearing impairment); (2) you do not have the financial means to pay for an interpreter; and (3) the case presents a substantial question which is not frivolous.

I thought I came to an agreement with the IRS, but the IRS sent me a notice of deficiency or a notice of determination stating that I have a right to file a petition with the Tax Court. Should I file a petition even though I thought my case was settled?

It is difficult to know the circumstances in which you believe your case was settled. Because the IRS issued a notice, the IRS may be proceeding as if there is no settlement. To protect yourself against an unagreed assessment of tax or collection action, you should file a petition within the period set forth in the notice. You may also wish to contact the IRS about the status of your case.

If I decide to file a petition, what is the next step?

You can fill out a petition on the Tax Court Web site, print out the petition form and fill it out, or fill in the petition form contained in your packet.

How do I fill out my petition?

1. First, fill in your full name on the line at the top left of the petition. If you are a married couple filing a joint petition or if you were married in the tax year the return was filed and wish to file a joint petition, fill in both names on this line.
2. Next, check the appropriate box on line 1 for the type of case you intend to file. Place an X in the box that represents the type of letter you received from the IRS. For example, if you received a Notice of Deficiency, check that box. If you have a collection case, that is, the IRS has filed a Federal tax lien against property you own or has proposed a levy on your wages, bank accounts, State tax refunds, etc., and issued you a notice of determination, check the box for Notice of Determination Concerning Collection Action. If you received a notice of determination concerning a request for relief from joint and several liability (innocent spouse relief), or if you filed a claim with the IRS for relief from joint and several liability, six months have passed, and the IRS has not issued a determination letter, check the box marked Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. Lastly, if you received a Notice of Determination Concerning Worker Classification, check that box.
3. On line 2, put the mailing date of the notice you received. You should also enter the

city and State of the IRS office that issued you the notice.

4. Put the tax year(s) for which the notice was issued on line 3.

5. On line 4, you should choose whether you want your case conducted as a regular or small tax case and check the appropriate box. If you do not check a box, the Court will file your case as a regular case.

How do I decide whether to elect regular or small tax case procedures?

The tax laws provide for simplified (S case) procedures for resolving disputes between taxpayers and the IRS. To have your case tried as an S case, you must qualify and choose to have S case procedures applied to your case and the Tax Court must agree with your choice. Generally, the Tax Court will agree with your request if you qualify for S case procedures.

1. Do I qualify for S case procedures?

In a deficiency case, the amount of the deficiency and any additions to tax or penalties--but not including interest--that you dispute for each year must be \$50,000 or less. In a collection action, the total unpaid tax (including interest and penalties) for all years cannot exceed \$50,000. In a request for spousal relief, the total amount of relief sought (including interest and penalties) cannot exceed \$50,000. In a worker classification case, the amount of employment taxes in dispute cannot exceed \$50,000 for any calendar quarter.

2. What should I consider in deciding whether to choose S case procedures?

You should consider the following:

- A. S case trials are held in about 15 more cities than regular cases.
- B. Pretrial and trial procedures are less formal in S cases.
- C. The Federal Rules of Evidence (which provide many of the rules that regulate the conduct of the trial) are relaxed in S cases. This means that the Judge can consider any evidence that is relevant.
- D. There is no right of appeal to a U.S. Court of Appeals from a decision in an S case. If you lose your case, or lose some issues in your case, you cannot appeal the decision of the Tax Court to one of the U.S. Courts of Appeals. If you win your case, or win some issues in your case, the IRS cannot appeal. In contrast, you and/or the IRS can appeal a decision in a regular (non-S) case to a U.S. Court of Appeals.**

3. How do I choose S case procedures?

File Form 2, Petition (Simplified Form), and place an X in the box on the petition form that indicates that you want your case conducted under small tax case procedures.

4. What do I do if I don't want to choose S case procedures?

Use Form 1, Petition (Sample Format), file Form 2, Petition (Simplified Form), and place an X in the box on the petition form that indicates that you want your case conducted under regular tax case procedures, or file Form 3, Petition for Administrative Costs (I.R.C. Sec. 7430(f)(2)).

5. If I don't choose S case status in my petition, may I choose it later?

Yes. If you qualify, you can generally choose S case procedures anytime before trial. After your trial begins, however, it is too late to choose S case status.

6. What if I chose, and the Tax Court granted me, S case status but I changed my mind and want my case heard as a regular case? How do I change the status of my case?

You can change from S case to regular case status. You need to make the choice, however, before the trial of your case begins. You should make the request to the Tax Court in writing and should include your name and the docket number in your request. You should send a copy of your request to the IRS attorney who filed the "Answer" to your petition. Because the Tax Court has about 15 more places of trial in S cases than in regular cases, it is possible that the place of trial might need to be changed if you switch from S case to regular case status.

7. How can I tell whether my case is an S case?

Look at the number in the upper right corner of any documents you have received from the Tax Court. That number is known as the "docket number". If that number has an S at the end, it means that your case is an S case. Example: 98765-04S is an S case docket number because it ends in S.

Now that you have decided whether you will or will not elect the small tax case (S case) procedures, the next step is to file your petition.

What should I say in my petition?

Line 5 of the petition asks you to tell the Court why you disagree with the IRS determination in your case. You should list clearly and concisely the errors that you believe the IRS made in the notice of deficiency or the notice of determination that was sent to you. List each issue separately using letters or numbers for each item, and briefly state why you disagree with the IRS. Be sure to list each item in the notice of deficiency or notice of determination with which you disagree. For example:

A. I disagree with the IRS's disallowance of my claim for head of household status because I satisfied the requirements for claiming that status.

B. I disagree with the IRS's disallowance of my dependent exemptions for my children because each of them satisfies the tests for dependency.

C. I disagree with the IRS's disallowance of my claim for the earned income credit because I correctly calculated the credit on my return.

Or:

I disagree with the IRS's determination that a levy be imposed on my wages because:

- (1) such a levy would constitute a financial hardship for me and my family; and
- (2) because I have proposed an alternative method of paying my federal tax liability.

On line 6 of the petition you should briefly state the facts on which you rely to support your position. List each statement of facts in the same order as you listed the issues on line 5. Clearly stating why you believe the IRS is wrong and what facts you rely upon will help the Tax Court understand your position.

Lastly, sign your name on the line for signature of petitioner. If you are filing a joint petition, be sure to have your spouse sign the petition as well. It is important that each signature be an original signature (and not a copy). Fill in your address and phone number on the lines provided. If the petition is a joint petition, your spouse must provide his or her address and phone number.

When should I file my petition?

The tax laws set forth the different time limits for filing petitions in different kinds of cases. The IRS notice usually provides the number of days that you will have to file a petition, counting from the date the IRS notice was mailed to you. That date is usually stamped on the notice of deficiency or the notice of determination. In addition, the IRS notice may state the last date for filing the petition. The tax laws are very strict on filing dates and do not allow extra time for filing a petition. For example, in a deficiency case, the petition must be filed by the 90th day (or the 150th day if the notice is addressed to a person outside the United States) from the date of the mailing of the notice of deficiency, but in a collection action, the petition must be filed within 30 days of the mailing of the notice of determination.

How do I file my petition?

The petition must be filed with the Tax Court in Washington, D.C. You may hand deliver it to the Tax Court between 8 a.m. and 4:30 p.m. (Eastern time), or mail it to:

United States Tax Court
400 Second Street, N.W.
Washington, D.C. 20217

If you are unable to use the form from this Web site, write a letter to the Tax Court stating that you want to file a petition and that you would like any necessary forms and documents sent to you. The letter should include the amount in dispute, your name, your address, your telephone number, the year(s) at issue in your case, and a list of the errors you believe the IRS made.

Include a copy of the IRS notice (see privacy discussion below) that you wish to dispute and follow the mailing procedures described above.

How can I protect the privacy of my Social Security number?

You should submit Form 4, Statement of Taxpayer Identification Number, when you file your petition, and redact (delete) your Social Security number or Employer Identification number from any notice you attach to your petition and from any other document you file with the Court. The word redact means to remove or delete information. See Rule 20(b). **Do not include your Social Security number on any document you send to the Court (except Form 4).**

How can I protect the privacy of personal information such as my financial account numbers?

You should not include on, and where necessary you should redact or delete from, any document filed with the Court personal information such as Social Security numbers or Employer Identification numbers, dates of birth, names of minor children, and financial account numbers. See Rule 27(a). If you do not do so, your personal information will be part of the public record of your case. When information is part of the public record, it means that anyone can come to the Court and look at the file and obtain information.

How do I delete or redact my Social Security number or other private numbers from documents?

The simplest way to delete or redact is to use a black marker and black out the numbers or information you want to be private. For example, if the notice you received from the IRS has your Social Security number (000-00-0000) you should black out the number (xxx-xx-xxxx) when you attach the notice to the petition. Do not write these numbers on your petition, or on any other documents submitted to the Court. You should write your Social Security number on Form 4, Statement of Taxpayer Identification Number, which will not be available to the public.

What if I forget to redact or delete personal information?

You may send the Court within 60 days of the original filing of a document on which you inadvertently disclosed personal information a redacted copy of the previously filed document for substitution in the record; the redacted document should be clearly marked “redacted” (under the docket number). You should explain that you want to substitute the redacted document for the previously submitted (unredacted) document. See Rule 27(h).

May I file my petition electronically or by fax?

No, the Tax Court does not permit electronic filing (eFiling) of a petition or the filing of a faxed petition. The Tax Court does permit eFiling of other documents, however. More information on eFiling is available in the eAccess User Guide for Petitioners and Practitioners available on the Court’s eAccess Web page (www.ustaxcourt.gov/electronic_access.htm).

How do I ensure that the petition is filed on time?

The petition must either be received within the time specified in the IRS notice or mailed within the time specified in the IRS notice. There are a few alternatives. Using certified or registered mail or a designated private delivery service is the preferred method of timely filing. A registered or certified mail receipt provides strong evidence that the petition was sent to the Tax Court on the certified or registered date of mailing. If you use a designated private delivery service there is also strong evidence that the petition was sent to the Tax Court on the date of delivery to the designated private delivery service. Your petition will be treated as timely filed if the Tax Court receives it in an envelope bearing a legible U.S. Postal Service (USPS) postmark that is within the time for timely filing. You may send the petition within the time for timely mailing using one of the following specific services offered by designated private delivery service companies:

Federal Express (FedEx): FedEx Priority Overnight; FedEx Standard Overnight; FedEx 2Day; FedEx International Priority; and FedEx International First.

United Parcel Service (UPS): UPS Next Day Air; UPS Next Day Air Saver; UPS 2nd Day Air; UPS 2nd Day Air a.m.; UPS Worldwide Express Plus; and UPS Worldwide Express.

Caution: A private meter mail stamp generally will not prove that the petition was timely mailed.

My petition is due today. Is it too late to file a petition with the Tax Court?

No. You can place your petition in the mail today or hand deliver the petition to the Tax Court in Washington, D.C., today. (If the last day for filing is a Saturday, Sunday, or holiday in the District of Columbia, then you have until the next business day.) Using certified or registered mail or a designated private delivery service is preferable because it provides strong evidence that the petition was sent to the Tax Court on the registered mailing date. You will need a postmarked USPS registered mail or certified mail receipt or a receipt from a designated private delivery service.

Can I get an extension of time to file a petition?

No. By law, the Tax Court cannot extend the time for filing a petition.

Does it cost anything to file a petition?

Yes. The filing fee is \$60. You may pay by check or money order. The Court also accepts credit card payments.

Are there any circumstances where I do not have to pay the \$60 filing fee?

Yes. The Tax Court may waive the filing fee if a petitioner establishes to the satisfaction of the Tax Court an inability to pay. The Application for Waiver of Filing Fee and Affidavit requires

detailed information and must be signed under penalty of perjury. If the Tax Court denies your request to waive the filing fee and you do not pay the filing fee, your case may be dismissed for lack of jurisdiction.

Must I pay the amount of tax that the IRS says I owe while my case is pending in the Tax Court?

No, you do not usually need to pay the amount in dispute while your case is pending before the Tax Court. If the Tax Court ultimately concludes, however, that you owe some amount of tax, or if you settle or agree to an amount of tax liability, the law provides generally that interest runs on unpaid tax from the date it was originally due until paid in full. Interest also runs on some penalties. Although you do not need to pay the amount in dispute while your case is pending in the Tax Court, you may do so if you want to stop the interest on the unpaid tax from accruing.

The rules regarding prepayment of tax and penalties differ in U.S. District Courts and the U.S. Court of Federal Claims. This guide does not provide information about the rules or procedures of those courts.

Should I include anything else with my petition?

Yes. Attach to the petition a complete copy of the notice of deficiency or the notice of determination, including the explanation of adjustments or IRS Appeals Officer's report that you may have received with the notice of deficiency or the notice of determination. You should remove your Social Security number from the notice of deficiency or notice of determination. See Notice Regarding Privacy and Public Access to Case Files below. Do not attach any other documents such as tax returns, copies of receipts, or other types of evidence to the petition.

Should I send anything else to the Tax Court when I file my petition?

Yes. You should also submit a Statement of Taxpayer Identification Number (Form 4) and a Request for Place of Trial (Form 5), which tells the Tax Court where you would like to have your trial held. Select from the list of cities on page 29 in which the Tax Court holds trial sessions.

Where may I request a place of trial if I elected to conduct my case as a small tax case?

If you elected to conduct your case as a small tax case, you may request a place of trial in any of the cities listed on Form 5, Request for Place of Trial. Place an "X" in only one box to request your place of trial.

Where may I request a place of trial if I elected to conduct my case as a regular tax case?

If you elected to conduct your case as a regular case, you may request any of the cities not marked with an asterisk on Form 5, Request for Place of Trial. Place an "X" in only one box to

request your place of trial. You may not select one of the cities marked with an asterisk (*).

May I request trial in a more conveniently located city outside my state?

Yes. You may select the city that is most convenient to you without regard to the state in which you live. However, if you elected to conduct your case as a regular tax case, you may not select one of the cities marked with an asterisk (*).

How can I be sure that I have done everything correctly?

Review the checklist below:

Checklist for Filing a Petition

Have I:

- ☐ Printed my full name on the petition, signed the petition, and included my mailing address and telephone number?
- ☐ If it is a joint petition, printed the name of my spouse and included my spouse's signature?
- ☐ Included a check or money order for \$60 made out to "Clerk, United States Tax Court"?
- ☐ Filled in all information required on the petition form?
- ☐ Completed the Statement of Taxpayer Identification Number (Form 4)?
- ☐ Omitted or removed from the petition, from any enclosed notice of deficiency or notice of determination, and from any other document (other than Form 4) my Social Security number and certain other confidential personal and financial information as specified in the Notice Regarding Privacy and Public Access to Case Files?
- ☐ Completed Form 5 (Request for Place of Trial) to indicate where I want to have my trial held?
- ☐ Placed in an envelope the (1) original signed petition, (2) Statement of Taxpayer Identification Number, (3) Request for Place of Trial, and (4) check or money order for \$60 for mailing to: United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217?
- ☐ Either hand delivered the petition or mailed the petition using the U.S. Postal Service or a designated private delivery service and kept some evidence of the date I mailed the petition to the Tax Court (U.S. Postal Service postmarked certified or registered mail receipt or receipt from the designated private delivery service)?
- ☐ Retained a copy of the petition for my records?

What can I do if I forgot to say everything I wanted to in my petition?

You may want to file an amended petition. If so, you may be required by the Tax Court Rules to file a motion asking for permission to do so. If you are permitted to file an amended petition, you should indicate the additional facts and arguments in the amended petition.

After I file my petition, how many copies of any documents should I send the Tax Court if I decide I want to file anything else?

In a regular (non-S) case, you should mail a signed original and four copies of any document to the Tax Court. In an S case, you should mail a signed original and two copies to the Tax Court. You also should send to the attorney representing the IRS a copy of any document you mail to the Tax Court. Do not forget to include your name and docket number at the top of any document you want to file with the Tax Court. **However, do not include your Social Security Number on any document (other than Form 4) you file with the Tax Court.** Do include your docket number on any documents you mail to the Court.

What happens after I file my petition?

You will receive a notice of receipt of petition from the Tax Court acknowledging the filing of the petition. That document will tell you the docket number of your case. For example, if you file the petition in 2007, the last two digits will be -07. The docket number might look like 1234-07. If you chose, and the Tax Court granted, S case status, the docket number will contain the letter S at the end, for example, 1234-07S. You should include the docket number assigned to you on all letters and documents you send to the Tax Court and to the IRS. If you represent yourself and file your case after September 9, 2008, you will receive with your notice of receipt of petition registration instructions for electronic access (eAccess). If you filed your case after January 1, 2005, and before September 10, 2008, you may obtain eAccess registration instructions by sending a letter to the Clerk of the Court or by completing the online Petitioner Access Registration Request Form. If you are represented by counsel, your counsel may register for eAccess by completing Practitioner Access registration. You may also request instructions and register for eAccess, but you should first consult your counsel.

Next, an Answer is filed by the IRS. After your petition has been filed, you should send a copy of everything you send to the Tax Court to the attorney representing the IRS. The name and address of the IRS attorney is on the last page of the Answer.

How can I check on the status of my case?

Docket records are available through the Tax Court's Web site. The Docket Inquiry System (www.ustaxcourt.gov/docket.htm) provides easy access to docket records by allowing you to search using a docket number, individual party name, or corporate name keyword. Docket entries are updated Monday through Friday at approximately 6 p.m. (Eastern time). Orders issued or entered and decisions entered after March 1, 2008, and Tax Court and memorandum opinions starting September 25, 1995 (summary opinions starting January 1, 2001), are available to the public through the Tax Court's Web site without registration for electronic access. Complete instructions for using the Docket Inquiry System are available on the Tax Court's Web site (www.ustaxcourt.gov/docket_help.htm). See the eAccess Guide for Petitioners and Practitioners on the Tax Court Web site (www.ustaxcourt.gov/eaccess/eAccess_User_Guide_for_Petitioners_Practitioners.pdf).

Who can I contact if I have questions?

Contact the Office of the Clerk for all questions. You can contact the Tax Court by mail at U.S. Tax Court, 400 Second Street, N.W., Washington, D.C. 20217-0002 or by telephone at (202) 521-0700.

Someone told me that if I want to ask the Tax Court to take some action affecting the other party, I should file a motion. What is a motion?

A motion is a request filed by one of the parties asking the Tax Court to take some action or asking the Tax Court to direct the other party to do something.

When you send a motion to the Tax Court, you should also send a copy of it to respondent's counsel (and the other parties, if any, in the case). Attach a Certificate of Service to the copy you send to the Court. A sample Certificate of Service is available as Form 9 in Appendix I of the Rules. If you are filing a motion electronically, please see the eAccess Guide for Petitioners and Practitioners for instructions.

What are some of the common motions that can be filed?

- Motion for continuance
- Motion for leave to file an amended petition
- Motion to change place of trial
- Motion for summary judgment
- Motion for submission of case fully stipulated (Rule 122)
- Motion for reconsideration of opinion
- Motion to vacate decision

Where do I send responses to motions?

A response to a motion should be sent both to the Court and to respondent's counsel (and the other parties, if any, in the case). Attach a Certificate of Service to the copy you send to the Court. If you are filing a response to a motion electronically, please see the eAccess Guide for Petitioners and Practitioners for instructions.

I filed a timely petition with the Tax Court in a deficiency case. I received a letter from the IRS seeking to assess or collect the tax for the same tax year(s) I petitioned. What should I do?

In a deficiency case, the IRS generally may not attempt to collect the amount in dispute while your case is pending in the Tax Court. You may consider filing a Motion To Restrain Assessment and Collection, and you should include a copy of the collection letter or notice you received from the IRS.

What should I do if I receive a “no change” letter from the IRS after I file a petition in the Tax Court?

You should contact the IRS attorney, paralegal or Appeals officer handling your case and provide them with a copy of the “no change” letter. **Be sure to redact your Social Security number from the “no change” letter.** In most instances, the IRS will prepare a stipulated decision (an agreed decision) consistent with the “no change” letter. You and the IRS attorney should sign the stipulated decision and submit it to the Court. Your Tax Court case will be closed once the Judge enters the stipulated decision.

I sent a letter to the Tax Court, but it was returned to me as an improper document. What should I do?

The Tax Court is a court of law, and it is governed by statutory and procedural requirements. Documents should comply with those requirements. Although the Tax Court attempts to help petitioners who are representing themselves, the Tax Court cannot always determine from a particular document what a petitioner intended, so a document may be returned with instructions for proper filing. If this happens, you should make the necessary corrections and send the document back to the Tax Court.

Reminder: (1) Put your name at the top of the front page along with the docket number; (2) in a small tax case send an original and two copies; and (3) in a regular case send an original and four copies.

What happens if I can’t find my copy of a document filed with the Tax Court?

The Tax Court is a court of public record and files are generally available for viewing in the Records and Reproduction Section at the Tax Court. You may also request that particular documents be copied by contacting the Copywork Section by mail at United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217-0002 or telephone at (202) 521-4688. There is a fee for copywork.

You may view, download, or print any document filed in your case if you have registered for eAccess (Petitioner Access). You may also view any orders issued or entered and decisions entered after March 1, 2008, through the Docket Inquiry System on the Court’s Web site without registering for eAccess.

What if I move or change my address after I file a petition?

You should file a Notice of Change of Address (Form 10) with the Tax Court. You should send a copy to the attorney representing the IRS. If you have moved to a new geographic area, you may want to change the place of trial to a city closer to your new address. If you want a different place of trial, you should send a Motion To Change Place of Trial to the Tax Court and send a copy to the IRS attorney. Please identify the city in which you now want your trial to be held.

BEFORE TRIAL

After I get my docket number, when will my trial take place?

Not immediately. A few things will occur before the trial.

1. The IRS attorney will file an "Answer" with the Court and serve a copy on you by mail. In the answer, the IRS will generally admit or deny the statements made in your petition. Sometimes the answer will indicate that the IRS does not have enough information to admit or deny what has been said in the petition. The purpose of the answer is to have the IRS respond to your petition and let you and the Court know what the disagreements are between the taxpayer and the IRS. Most importantly, the answer will contain the name, address, and telephone number of the attorney from the IRS whom you may contact about your case.

2. An IRS employee will contact you after the answer is filed to schedule a conference or meeting. Your case may be scheduled for trial as soon as six months after the answer is filed. If you do not hear from the IRS, you may call or write the IRS and have a conference in person or by telephone. One of the reasons for the conference or meeting is to try to come to an agreement (settlement) on some or all of the issues in your case and stipulate (agree) to facts. You should participate in any scheduled meetings and bring to the meetings all documents that may help you to support your position on the items in question.

3. If you settle your case with the IRS, a settlement document (stipulated decision) will be prepared by the IRS. If you agree with the settlement document, sign it and send it back to the IRS. The IRS attorney will also sign the stipulated decision and then send it to the Tax Court. The Tax Court will enter the decision into the official record and send you a copy of the entered decision. If this occurs before the trial date of your case, you will not be required to appear in court.

What happens if I don't settle my case before trial?

You should meet or talk with the IRS representative to see whether you can agree to (stipulate) facts and documents that will be offered to convince the Judge that you are correct. You should enter into a stipulation of facts (a formal written document in which you and the IRS representative agree to facts and documents).

The stipulation of facts is usually a typewritten document that results from conversations between you and the IRS attorney. For example, some of the things you should be able to agree to are:

1. A copy of the tax return(s);
2. a copy of the notice of deficiency or the notice of determination;
3. copies of agreements or contracts (if any) that concern the items in dispute; and
4. copies of canceled checks, receipts, or invoices (if any) that concern the items in dispute.

It helps everyone to stipulate facts and documents that the parties agree are not in dispute.

You can also stipulate issues that you have settled with the IRS.

How will I know when and where my trial will take place?

The Tax Court will issue a notice setting your case for trial generally about five months before the trial date. The Tax Court will attempt to schedule the trial at the city requested in your request for place of trial, but if no courtroom is available, the Tax Court may schedule it at a city reasonably nearby. The Tax Court will issue a Standing Pretrial Order in a regular case or a Standing Pretrial Notice in an S case, which will inform you when and where to appear for your trial.

Will the Court send me any instructions telling me what I should do to prepare for trial?

Yes. The Tax Court will issue a Standing Pretrial Order in a regular case or a Standing Pretrial Notice in an S case. Read this order or notice from the Tax Court carefully and keep a copy. The Standing Pretrial Order or Notice has very specific instructions about getting ready for trial. One of the provisions of the Standing Pretrial Order (sent to petitioners in regular cases) is that you must submit a pretrial memorandum. The Standing Pretrial Notice (sent to petitioners in S cases) states that you should submit a pretrial memorandum. The Court encourages all parties to submit a pretrial memorandum. You should look at the Standing Pretrial Order or Notice and the form attached, which shows what a pretrial memorandum looks like. The pretrial memorandum can be very helpful in organizing and preparing your case. The pretrial memorandum may also help the Judge to understand your position. The Standing Pretrial Notice also tells you what you need to do to settle your case and how to stipulate facts if you do not settle.

Depending upon the city in which your trial will take place, the Tax Court may send you a letter from a tax clinic inviting you to talk with one of the clinic's attorneys or law students. If you qualify on the basis of certain income standards, the clinic may agree to represent you in your trial. Generally there is no fee for this representation. Many petitioners who are represented by a clinic representative are able to settle their cases with the IRS. The tax clinics are not part of the IRS or the Tax Court; they are totally independent and prepared to help you to fairly resolve your tax dispute with the IRS.

What is a pretrial memorandum? Do I need to prepare one?

A pretrial memorandum form is attached as part of the Standing Pretrial Order or Notice. You must submit a pretrial memorandum in a regular case. You should submit a pretrial memorandum in an S case. The Court encourages all parties to submit a pretrial memorandum. Preparing the pretrial memorandum may help you in organizing your case and help the Judge to understand your position. Carefully read the instructions in the Standing Pretrial Order or Notice. Follow the form and instructions. Send your pretrial memorandum to the Judge, and send a copy to the IRS attorney.

Please note that the pretrial memorandum is the only document you should send directly to the

Judge. You should send any other documents to the Clerk of the Court.

What is a Final Status Report? Do I need to prepare one?

You should use the Final Status Report (FSR) to inform the Court and the IRS of a settlement of a case not previously reported to the Court or to provide final estimates of the likelihood and/or length of trial not previously reported to the Court in your Pretrial Memorandum. The FSR may be submitted to the Court and IRS by mail, fax, or electronic transmission no later than 3 p.m. Eastern time on the last business day before the trial session begins (calendar call). For your convenience, you may submit to the Court an electronic version of the Final Status Report. Click the Final Status Report tab (<https://psa.ustaxcourt.gov/FinalStatusReport/>) on the Court's Web site for instructions. To obtain the fax number for submitting an FSR, click the FSR tab on the Court's Web site. This fax number shall be used only to submit an FSR. Any other document sent to the Court through this fax number will be discarded and not considered by the Court.

After I have received the notice setting my case for trial in a specific city, should I use the address of the place of trial to contact the Tax Court?

No. The Tax Court receives all of its mail at the address in Washington, D.C. You should always address mail to: United States Tax Court, 400 Second Street NW, Washington, DC 20217-0002. Keep in mind that, if you send anything to the Tax Court in Washington, D.C., by regular mail within one week before your trial session, it may not be received in time for your trial. You may want to either use a private overnight delivery service or bring the document with you to trial.

Petitioner (Taxpayer) Trial Preparation Check List

Some of the instructions contained in the Tax Court's Standing Pretrial Order or Notice are repeated below.

Before you come to Court:

- ☐ Think about what facts you want to tell the Judge.
- ☐ Organize any documents you have to support your case.
- ☐ Organize your facts and arguments so you can present your case clearly.
- ☐ Meet with and talk to people at the IRS who call or write to you.
- ☐ Provide to the IRS copies of documents that you intend to use at trial.
- ☐ Agree in writing to facts and documents that are not in dispute.
- ☐ If the IRS will not agree (stipulate) to your documents, bring three copies of each document to court.
- ☐ Consider whether you need any witnesses to support your case.
- ☐ If you need a witness, make sure the witness is available and present in the courtroom at the trial session.
- ☐ Come to court early so you will be ready when your case is called at the calendar call.

DURING TRIAL

What happens at the beginning of the trial session?

On the first morning of the trial session, a Tax Court employee, the trial clerk, will announce the name of (call) each case that has not been settled. This process is known as a calendar call. Be sure to arrive in court in time to attend the calendar call. When your name is called by the trial clerk, come forward and identify yourself to the Judge by stating your name. The attorney representing the IRS will also state his/her name. The Judge may ask a few questions to determine the status of your case.

In a few cities, there are organizations of tax practitioners that we refer to as pro bono programs; these practitioners may provide assistance to unrepresented taxpayers. If there is such a pro bono program in the city where you have requested trial, the Judge may identify the volunteer practitioners at the beginning of the trial session. If you want to speak with one of the pro bono practitioners, you should ask the Judge for an opportunity to do so.

After the calendar call, the Judge will schedule cases for trial at specific times and days during the trial session. The time and date for your trial will be announced by the Judge or the trial clerk.

What if I can't come to Court on the date set for trial or I am not ready for trial?

There may be a few options:

1. As early as possible, you may ask the Judge to postpone your trial by filing a motion for continuance. Depending on the circumstances, the Judge may or may not grant that request.
2. You should ask the IRS attorney if he or she will agree with the request for continuance and you should let the Tax Court know if there is any objection. The Judge may or may not grant your request for continuance. If your request is not granted, you must be prepared to try your case.
3. Sometimes a case can be considered by the Tax Court without the need for testimony or a trial. If you and the IRS agree about all of the facts and documents you want admitted into the record, talk with the IRS attorney about whether your case can be submitted without a trial (fully stipulated). To do this, you and the IRS attorney must include in a stipulation all of the agreed facts and documents necessary for the Tax Court to reach its decision. The Judge will review the stipulation and make a decision based solely on the documents and facts agreed to by you and the IRS attorney. If your case can be submitted fully stipulated to the Tax Court in advance of the date set for the calendar call, you will not need to come to court.

What happens if I don't show up for Court?

If you do not come to court for the calendar call or at the date and time set for trial and you have not been otherwise excused by the Tax Court, your case may be dismissed for failure to prosecute. If your case is dismissed for failure to prosecute, it means you lose your case.

Be sure that you contact the Tax Court and the IRS as soon as possible if you can't come to court at the scheduled time and date.

If my spouse and I have filed a joint petition with the Tax Court, do we both need to come to court on the date set forth in the notice of trial?

Yes. Both parties' signatures may be needed for important papers such as a stipulation of facts, a stipulation of settled issues, or a stipulated decision. If either party fails to attend the trial, that party forfeits the opportunity to testify or present any other evidence. The Judge may decide to enter a decision for a spouse who is absent on the same basis as is done for the spouse who attended the trial. Under some circumstances, upon advance request, the Judge may excuse one of the spouses from appearing at trial.

Who represents the IRS?

An attorney who works for the Office of Chief Counsel of the IRS will represent the IRS in each case.

What if I have difficulty speaking and understanding English?

It is generally the responsibility of each petitioner to bring someone to court who can help in communicating in English with the Judge and the IRS attorney. In some cities, the Tax Court may have an interpreter available to help the Judge on the first day of the trial session. You should let the Judge and the IRS know as early as possible that you will require help with English. Sometimes the IRS will also have someone who can help. See the questions and answers above in the "Starting a Case" section.

Someone told me that the petitioner (taxpayer) has the burden of proof. I don't understand this. What is the burden of proof?

The burden of proof is a legal term that refers to a party's duty to prove a disputed assertion. The burden of proof is generally on the petitioner. This means that you need to bring to court evidence, such as documents and testimony of witnesses (you and maybe others), to prove that the determination of the IRS is not correct and that your position is correct.

There are some limited circumstances where the burden of proof is on the IRS. For the burden of proof to shift to the IRS on a factual issue, the petitioner must introduce credible evidence in court with respect to that issue. The petitioner must also comply with substantiation and record-keeping requirements set forth in the tax laws. Also the petitioner must show that he or she cooperated with reasonable requests from the IRS for witnesses, information, documents,

meetings, and interviews. In most cases, the burden of proof does not shift to the IRS and the petitioner must show that the IRS's determinations are wrong.

What happens at the trial?

The trial clerk will call your case, and both you and the IRS attorney will state your names.

The Judge may ask a few questions and dispose of other preliminary matters such as the filing of the stipulation of facts and pretrial memoranda. The Judge may allow each party to make an opening statement. An opening statement is simply a statement of what that party believes the facts and law are and how the Judge should rule. The petitioner usually goes first.

Caution: Opening statements generally are not made under oath, and facts alleged in opening statements cannot be considered by the Judge unless they are established by other evidence such as sworn testimony. Sometimes the petitioner makes an opening statement under oath to avoid the need for repeating the same facts later during the trial.

After the opening statements have been made, you may present your first witness. The purpose of a witness is to present information to the Judge that is relevant and from which the Judge can find facts. Often, the first, and sometimes the only, witness is you. You will take an oath or affirm to tell the truth and then tell your side of the case. If you are not representing yourself, your representative will ask you questions. This is called direct examination.

When you have concluded your testimony, the IRS attorney will have an opportunity to ask you questions. This is called cross-examination. If the answers to the IRS attorney's questions need clarification, additional questions may be asked by you or on your behalf. If you have brought other witnesses, the same procedure will be followed.

After you have concluded your side of the case, the IRS attorney can call witnesses and ask questions (direct examination).

After direct examination of each witness by the IRS, you can ask the witness questions (cross-examination). Throughout the trial, the Judge may ask questions and request clarification of evidence from both sides.

After all the witnesses have testified and all the documents have been entered into evidence, the trial will be over and the record will be closed. This means that no more evidence may be submitted to the Court.

Reminder: The Judge can consider only evidence admitted into the record of your case. Therefore, you should bring with you to court all of your documents not already included in a stipulation of facts even if you provided them to the IRS earlier.

Some Dos and Don'ts of Trial

- Do organize all your papers and documents and bring them with you.
- Do present your facts and state your position to the Judge.
- Do respect the Judge and the Tax Court.
- Don't bring food or chew gum in court.
- Do turn off cell phones and other electronic devices in the courtroom.
- Don't argue with a witness, but do ask questions.
- Don't argue with the IRS attorney, but do state your position to the Judge.

Does a case ever get settled after trial?

Yes. Sometimes during or after trial, one of the parties or the Judge will suggest that the parties talk to each other with the goal of settling the case. On occasion the petitioner's and/or the IRS attorney's evaluation of the merits of the case may change after trial. Such circumstances may provide an opportunity for settlement discussions.

Is there a stenographer or a recording of the trial?

Yes. The Tax Court is a court of record. This means that everything that happens in court will be recorded. The Tax Court contracts with an independent reporting company who records the entire trial. The reporter recording the trial is not a Tax Court employee, so do not leave any documents with the reporter. You can obtain more information about the typewritten record of the trial (Transcript) under the section "After Trial".

AFTER TRIAL

What happens after I finish my trial?

The Judge may direct the filing of posttrial briefs, or may permit the parties to make oral argument or file memoranda or statements of legal authority. A brief is a legal document in which a party presents proposed findings of fact and legal arguments. At the end of the trial, the Judge will tell you what will be required.

When will the Judge decide my case? (When will I find out whether I've won or lost my case?)

1. There is no fixed time within which a Judge will decide your case. The Judge might issue an oral opinion (called a Bench Opinion) during the trial session. If a Bench Opinion is not issued, the Judge will return to Washington, D.C., to review the testimony and exhibits in the case and issue an opinion as quickly as practicable.
2. Does the Tax Court issue different types of opinions?

Yes. The different kinds of opinions are set forth below.

A. Bench Opinion - As described above, the Judge may issue a Bench Opinion in a regular or S case during the trial session. In this situation, the Judge orally states the opinion in court during the trial session. The Tax Court will send you a copy of the transcript reflecting the Judge's opinion within a few weeks after the trial. A Bench Opinion cannot be relied on as precedent. All bench opinions delivered after March 1, 2008, are electronically viewable through the Tax Court's Docket Inquiry system.

B. Summary Opinion - A Summary Opinion is issued in an S case. A Summary Opinion cannot be relied on as precedent, and the decision cannot be appealed.

C. Tax Court Opinion or Memorandum Opinion - The Chief Judge decides whether an opinion in a regular case will be issued as a Memorandum Opinion or as a Tax Court Opinion.

Generally, a Memorandum Opinion is issued in a regular case that does not involve a novel legal issue. A Memorandum Opinion addresses cases where the law is settled or factually driven. A Memorandum Opinion can be cited as legal authority, and the decision can be appealed. A Memorandum Opinion is cited as [Name of Petitioner] v. Commissioner, T.C. Memo. [year issued - #].

Generally, a Tax Court Opinion is issued in a regular case when the Tax Court believes it involves a sufficiently important legal issue or principle. A Tax Court Opinion can be cited as legal authority, and the decision can be appealed. A Tax Court Opinion is cited as [Name of Petitioner] v. Commissioner, [Volume of Tax

Court Reports] T.C. [page of the volume] (year issued).

The opinions of the Tax Court (other than Bench Opinions) are posted daily on the Tax Court's Web site after 3:30 p.m. (Eastern time) and categorized as described above. Bench Opinions issued after March 1, 2008, are electronically viewable on the Tax Court's Web site.

Does a petitioner (taxpayer) ever win a case?

Yes. Sometimes the petitioner wins some or all of the issues. Sometimes the IRS wins some or all of the issues. Sometimes, in a lien or levy case, the case may be sent back to the IRS to reconsider collection alternatives or other matters.

How will I find out whether I won or lost my case?

You will receive a copy of the opinion in the mail. The same day it is mailed, the Tax Court will post the opinion on its Web site after 3:30 p.m. (Eastern time). Someone may call you to tell you the opinion is on the Web site. The opinion, written by the Judge, explains the conclusions reached after the trial or hearing. After the opinion is issued, a decision will be entered that is consistent with the opinion issued by the Judge.

What if I disagree with the opinion of the Judge?

You may not appeal the Judge's decision in an S case. In a regular (non-S) case, you may appeal the Judge's decision or, in rare circumstances, you may file a motion for reconsideration of an opinion within 30 days after the written opinion was mailed. Your motion for reconsideration should clearly explain what you disagree with and the reasons you believe your disagreement has merit. Normally, the Judge who decided your case will decide the motion for reconsideration. A motion for reconsideration will not usually be granted absent unusual circumstances or substantial error.

How do I file an appeal from the Judge's decision? Can I appeal my case?

If you chose, and the Tax Court granted you, small tax case status, there is no appeal from the decision of the Tax Court. See the discussion above about choosing S case status. In an S case, neither the IRS nor the petitioner can appeal. The Judge's decision is final.

If your case is a regular case, you may appeal the decision to one of the U.S. Courts of Appeals. You must wait for a decision (as opposed to the opinion) to be entered by the Tax Court before you file an appeal. A decision is a judicial determination that disposes of a case. An opinion is a statement explaining the Tax Court's decision. The notice of appeal must be filed with the Tax Court within 90 days after the decision is entered, or 120 days if the IRS appeals first. The cost for filing a notice of appeal is \$450. See Rules 190 through 193.

Will my documents be returned to me when the case is over?

Documents filed with the Court will not be returned to you. If you did not keep a copy of a document, you may request copies of particular documents by contacting the Court's Copywork Section by mail at: United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217-0002, or telephone at (202) 521-4688. There is a fee for copywork. You may also view, download, or print any document filed in your case if you have registered for eAccess (Petitioner Access).

Do I need a transcript of the trial and how can I get a transcript?

A transcript of the trial is the typewritten record prepared by the reporting company reflecting everything that is said in court. A transcript is usually required if posttrial briefs are ordered by the Court and/or if your case is being appealed to the U.S. Court of Appeals. Each of the parties (petitioner and respondent) is responsible for ordering and paying for a copy of their own transcript. The reporting company is a private company and is not part of the Tax Court. You should talk with the reporter during the trial session or contact the Intake Section of the Court ((202) 521-0700) after the trial session for information on how to order a transcript from the reporting company.

Are there any circumstances where the Court will pay for my transcript?

In some very limited circumstances the Judge may direct that the Court pay for a transcript for a pro se petitioner. A pro se petitioner may file a motion requesting that the Court pay the expenses of a transcript. You must satisfy the Court that (1) you need a transcript to prepare posttrial briefs ordered by the Judge; (2) you do not have the financial means to pay for the transcript; and (3) the case presents a substantial question and is not frivolous. A Judge has discretion to grant or deny your motion.

You may be considered a "pro se petitioner", with respect to a motion requesting the Court pay the expenses of a transcript, if you are receiving assistance from a participating low-income taxpayer clinic or a participating bar-sponsored pro bono program.

Can I get money back from the IRS for my costs (but not taxes) if I win my case?

There are some limited circumstances where a petitioner, as a prevailing party, can recover fees and costs from the IRS. In general, a party is not a prevailing party if the IRS establishes that its position was "substantially justified". A request for fees and costs cannot be filed until after the parties have settled their dispute or the Tax Court has issued its opinion.

GLOSSARY

Answer	The document respondent files in response to a petition, admitting or denying each allegation in the petition.
Appeals Court	Regular cases may be appealed (by either party) to the United States Court of Appeals for the circuit in which the petitioner lived when the petition was filed.
Appeals Office	References to the Appeals Office are usually to the Internal Revenue Service's Appeals Office. Similarly, an Appeals Officer works at the IRS Appeals Office.
At issue	A case is deemed at issue once the petition and answer have been filed. In some very limited circumstances where a reply is required, the case will be at issue after a reply to the answer is filed. See Rules 37 or 173.
Audit	Although there are different types of audits, an audit is an examination of one's tax returns for a given year or series of years by the IRS.
Bench Opinion	An oral opinion rendered by the Judge at the close of trial.
Brief	A brief is a formal document normally filed by each party after the trial in a regular case. A brief contains a table of contents, a statement of the issues, proposed findings of facts, points of law relied upon, argument and analysis. See Rule 151.
Burden of Proof	The taxpayer who is asking the Court to change the IRS's determination must present evidence to the Court which will support his/her position, and must persuade the Judge that the evidence supports the taxpayer's position.
Calendar Call	Calendar call occurs on the first day of a trial session (normally Monday) and provides the Judge with the opportunity to ensure that all cases listed on the docket are ready for trial or other disposition. All parties are required to attend.
Caption	The caption refers to the name of the parties (e.g., Dan & Susan Smith, Petitioners v. Commissioner of Internal Revenue, Respondent).
CDP	Collection Due Process refers to cases in which the collection of taxes is being made by IRS lien or levy under I.R.C. sections 6320 and/or 6330.

Certificate of Service	A “Certificate of Service” is used to show that you have sent or delivered documents to another party, typically the opposing counsel.
Collection Review Case	See CDP.
Decision	A decision document closes a case. A decision is signed by a Judge and entered in the Court’s record. The decision reflects the conclusions of the Court. A decision can be entered in a case after the parties have settled all issues or the Judge has issued an opinion or order deciding all issues in a case.
Discovery	The parties can seek to obtain information and documents necessary to present their case. “Interrogatories” are written questions asked of the opposing party and a “request for documents” is a request to obtain documents and records. Before making a formal request for interrogatories or documents, the parties should talk with one another and make an informal request.
Docket Number	A multi-digit number the Court assigns to each case for tracking purposes. The last two digits represent the year in which the petition was filed. Small Tax Case docket numbers always end in S.
eAccess	<p>Electronic access (eAccess) allows petitioners and practitioners to electronically view documents in their Tax Court case(s). Petitioners and practitioners may register for eAccess through Petitioner Access and Practitioner Access. For registration information, please see the Court’s eAccess page for details.</p> <p>Registered users may elect to receive electronic service (eService) of case documents in lieu of conventional paper service by the Court. For more information, please see the eAccess Guide for Petitioners and Practitioners.</p>
eFiling	Persons who are registered for Petitioner Access or Practitioner Access and who agree to the eAccess Terms of Use, consent to eService, and are in good standing with the Court may electronically file (eFile) documents. eFiling in a case can be commenced only after a petition has been filed in the Tax Court in that case. Initial filings, such as the petition, may be filed only in paper form. For more information, please see the eAccess Guide for Petitioners and Practitioners.
EITC	Earned Income Tax Credit.
Examination of the Return	See Audit.

Final Status Report	A final status report form is available on the Court's Web site and is used to report any new developments in a case (such as settlement) or changes in contact information to the Court and the opposing party. Final status reports should be received by the Court no later than 3 p.m. Eastern time on the last business day (normally Friday) before the trial session begins (calendar call).
Innocent Spouse Case	A case where the taxpayer seeks relief from joint and several liability under the provisions of I.R.C. section 6015.
Intervenor	The non-requesting spouse in a section 6015 ("Innocent Spouse") case.
I.R.C.	Internal Revenue Code.
IRS	Internal Revenue Service. The IRS Web site is www.irs.gov .
Jurisdiction	The Court's authority to hear your case. For example, a taxpayer must file a petition with the Court within the time provided by the Internal Revenue Code after the notice of deficiency or notice of determination is sent for the Court to have jurisdiction. Also, in most circumstances, a taxpayer must have been sent a notice of deficiency or notice of determination for the Court to have jurisdiction to consider the case.
Lien/Levy Case	See CDP.
LITC	Low Income Taxpayer Clinic. LITCs serve taxpayers meeting certain income guidelines all across the country. A list of LITCs can be found on the Tax Court Web site.
Memorandum of Authority	A written statement of the legal authorities supporting a position taken at trial.
Motion	One or both parties can file a written request for the Court to take some action. Such a request is known as a motion. For example, if the petitioner wants to continue the trial of a case to another trial date, the petitioner would file a written motion for continuance. Before filing a motion a party should talk to the other party to see if they object to the motion and the motion should indicate where there is any objection. A party may also make an oral motion at a trial session.

Motion for Continuance	A request (informal or in writing) made to the Court in advance of trial requesting the Court's permission to reschedule the case for a later trial date.
Notice of Deficiency	The letter from the IRS informing a taxpayer of any tax, additions and penalties being imposed. Taxpayers generally have 90 days from the date the IRS mails the Notice of Deficiency to petition the Tax Court.
Notice of Determination	The letter sent by the IRS to a taxpayer informing them of the IRS's decision in a collection review case, an innocent spouse case, or the review of a worker classification. In collection review cases, taxpayers generally have 30 days from the date the IRS mails the Notice of Determination to petition the Tax Court.
Notice Setting Case for Trial	A notice sent by the Court to all parties in a case informing them of the date, time, and place of their trial.
Petition	The document a taxpayer files (along with a copy of a Notice of Deficiency or Notice of Determination) explaining to the Court why he or she disagrees with the Internal Revenue Service. A case cannot be heard without a timely filed petition.
Petitioner	The taxpayer bringing a case before the Tax Court.
Place of Trial	The Request for Place of Trial (Form 5) and the taxpayer information tab on the Court's Web site provide a list of cities at which the Court holds trials. Trials of S cases are held in several additional cities.
Pleadings	The pleadings are the petition and answer and, where required under the Rules, a reply.
Pretrial Memorandum	A written document submitted to the Court by each party providing a brief summary of their case. For a regular Tax Court case, the pretrial memorandum is submitted to the Court and the opposing party at least 14 days before the first day of a trial session. In a Small Tax Case, the pretrial memorandum is to be received by the Court at least 7 days before the first day of a trial session. Petitioners may use the form attached to their Standing Pretrial Order or Standing Pretrial Notice.
Pro Se	A petitioner who represents himself or herself.
Record	All of the documents and evidence (including testimony) that the Judge will consider when deciding a case.

Regular Tax Case	A case in which the taxpayer elects not to be heard under the Small Tax Case procedures. The differences between a regular tax case and small tax case are described in the Taxpayer Information section of the Tax Court Web site and in the packet.
Reply	In some limited circumstances a petitioner is required to respond to respondent's answer. A petitioner has 45 days from the date of service of the answer within which to file a reply if one is required. Rules 37 and 173.
Request for Place of Trial	This document (Tax Court Form 5) is filed with a petition and asks the Court for a trial in a particular city.
Respondent	The Internal Revenue Service is always the respondent in tax cases.
Rules	Refers to the Tax Court Rules of Practice and Procedure. The complete set of Tax Court Rules is located under the Rules tab on the Tax Court's Web site.
Small Tax Case (S Case)	An "S" case is heard under less formal procedures and there is no right of appeal. Cases may not exceed certain monetary thresholds (generally \$50,000 per year) in order to be heard as a small tax case. For more information, please refer to the Taxpayer Information section of the Tax Court Web site or the informational packet available from the Court.
Standing Pretrial Notice (SPTN)	A notice sent by the Court in advance of a small tax case trial instructing the petitioner on the procedures before and during trial.
Standing Pretrial Order (SPTO)	A notice sent by the Court in advance of a regular tax case trial instructing the petitioner on the procedures before and during trial.
Statement of Taxpayer Identification Number	A document (Tax Court Form 4) filed with a petition providing the taxpayer's name and Social Security (or other taxpayer ID) number; this document is not filed or made available to the public.
Stipulated Decision	A decision drafted and signed by the parties when a case is settled. The "stip decision" is then reviewed by the Court and, if acceptable, entered in lieu of trial.

Stipulation of Facts

A document signed by both the petitioner and the respondent outlining relevant facts of the case not in dispute. Copies of documents or other materials not in dispute are usually attached as exhibits.

Subpoena

A command by the Court for a witness to produce documents or provide testimony at trial. A subpoena form and instructions are available on the Court's Web site.

Trier of Fact

In Tax Court cases, the presiding Judge is always the trier of fact.

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 27 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. The Court expects the parties to exercise good faith in their efforts to redact.

LEGAL HOLIDAYS IN THE DISTRICT OF COLUMBIA

- New Year's Day--January 1
- Birthday of Martin Luther King, Jr.--Third Monday in January
- Inauguration Day--Every fourth year
- President's Day--Third Monday in February
- Emancipation Day in Washington D.C.--April 16*
- Memorial Day--Last Monday in May
- Independence Day--July 4
- Labor Day--First Monday in September
- Columbus Day--Second Monday in October
- Veterans Day--November 11
- Thanksgiving Day--Fourth Thursday in November
- Christmas Day--December 25

*Although the Tax Court is open on this day, it is a legal holiday for the purpose of computing time. See Rule 25.

PLACES 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

CAROLINA

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

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

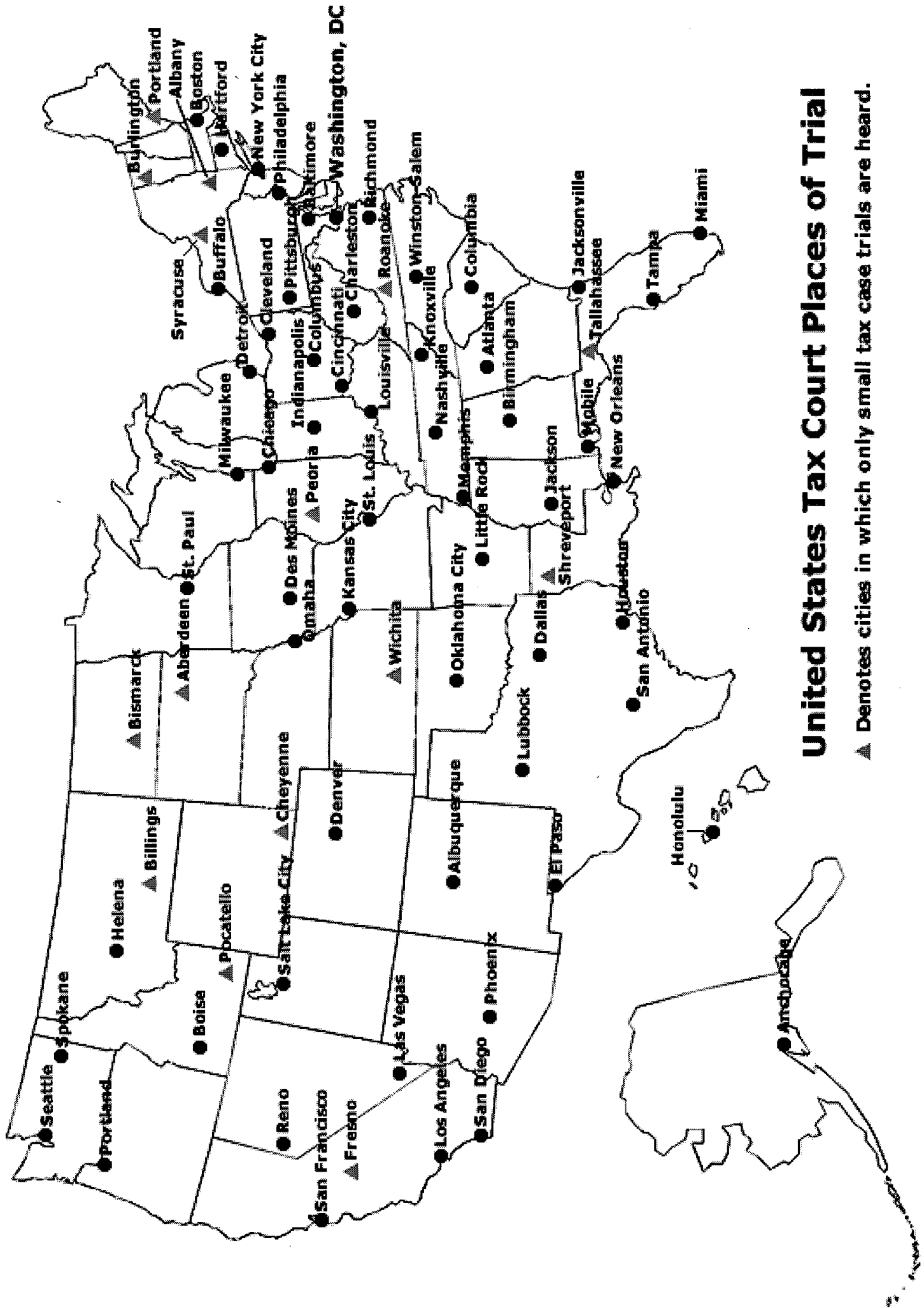
Charleston

WISCONSIN

Milwaukee

WYOMING

Cheyenne*



United States Tax Court Places of Trial

▲ Denotes cities in which only small tax case trials are heard.