

## APPENDIX I

### FORMS

← See also, 7/6/12 amendments for new Form 18.

The following forms are listed in this appendix:

- Form 1. Petition (Sample Format)
- \*Form 2. Petition (Simplified Form)
- \*Form 3. Petition for Administrative Costs (Sec. 7430(f)(2))
- \*Form 4. Statement of Taxpayer Identification Number
- \*Form 5. Request for Place of Trial<sup>1</sup>
- \*Form 6. Ownership Disclosure Statement<sup>2</sup>
- \*Form 7. Entry of Appearance
- \*Form 8. Substitution of Counsel
- Form 9. Certificate of Service
- Form 10. Notice of Change of Address<sup>3</sup>
- Form 11. Notice of Election To Intervene
- Form 12. Notice of Election To Participate
- \*Form 13. Notice of Intervention<sup>4</sup>
- \*Form 14. Subpoena
- \*Form 15. Application for Order To Take Deposition
- Form 16. Certificate on Return
- Form 17. Notice of Appeal to Court of Appeals

The forms marked by an asterisk (\*) (Forms 2, 3, 4, 5, 6, 7, 8, 13, 14, and 15) have been printed and are available upon request from the Clerk of the Court. All the forms are available on the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov). The forms 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.

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<sup>1</sup>The amendment to Form 5 (correcting a typographical error) is effective as of March 1, 2008.

<sup>2</sup>New Form 6 is effective as of January 1, 2010.

<sup>3</sup>The amendment is effective as of January 1, 2010.

<sup>4</sup>The amendment is effective as of January 1, 2010.

**FORM 1**

PETITION (Sample Format)\*  
(See Rules 30 through 34.)

*www.ustaxcourt.gov*

UNITED STATES TAX COURT

← Superseded. See 5/5/11 amendments.

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 pro se 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.

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 No.

← Superseded. See 5/5/11 amendments.

**FORM 2**

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

(FIRST) (MIDDLE) (LAST)

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

v.

COMMISSIONER OF INTERNAL REVENUE,  
Respondent

} Docket No.

**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 Pro Se Taxpayers booklet or the Tax Court's Web site.)
- Notice of Determination Concerning Collection Action
- Notice of Determination Concerning 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
- 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](http://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](http://www.ustaxcourt.gov) or the “Information for Pro Se Taxpayers” 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**

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

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

1. Petitioner(s) appeal(s) the DECISION dated ..... denying (in whole or in part) an award for reasonable administrative costs by the Internal Revenue Service. A copy of the DECISION should be redacted as provided by Rule 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).)

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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.)

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**UNITED STATES TAX COURT**

Petitioner(s) v. COMMISSIONER OF INTERNAL REVENUE, Respondent	}	Docket No.
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**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<br><input type="checkbox"/> Birmingham<br><input type="checkbox"/> Mobile<br>ALASKA<br><input type="checkbox"/> Anchorage<br>ARIZONA<br><input type="checkbox"/> Phoenix<br>ARKANSAS<br><input type="checkbox"/> Little Rock<br>CALIFORNIA<br><input type="checkbox"/> Fresno*<br><input type="checkbox"/> Los Angeles<br><input type="checkbox"/> San Diego<br><input type="checkbox"/> San Francisco<br>COLORADO<br><input type="checkbox"/> Denver<br>CONNECTICUT<br><input type="checkbox"/> Hartford<br>DISTRICT OF COLUMBIA<br><input type="checkbox"/> Washington<br>FLORIDA<br><input type="checkbox"/> Jacksonville<br><input type="checkbox"/> Miami<br><input type="checkbox"/> Tallahassee*<br><input type="checkbox"/> Tampa<br>GEORGIA<br><input type="checkbox"/> Atlanta<br>HAWAII<br><input type="checkbox"/> Honolulu<br>IDAHO<br><input type="checkbox"/> Boise<br><input type="checkbox"/> Pocatello*<br>ILLINOIS<br><input type="checkbox"/> Chicago<br><input type="checkbox"/> Peoria*<br>INDIANA<br><input type="checkbox"/> Indianapolis<br>IOWA<br><input type="checkbox"/> Des Moines | KANSAS<br><input type="checkbox"/> Wichita*<br>KENTUCKY<br><input type="checkbox"/> Louisville<br>LOUISIANA<br><input type="checkbox"/> New Orleans<br><input type="checkbox"/> Shreveport*<br>MAINE<br><input type="checkbox"/> Portland*<br>MARYLAND<br><input type="checkbox"/> Baltimore<br>MASSACHUSETTS<br><input type="checkbox"/> Boston<br>MICHIGAN<br><input type="checkbox"/> Detroit<br>MINNESOTA<br><input type="checkbox"/> St. Paul<br>MISSISSIPPI<br><input type="checkbox"/> Jackson<br>MISSOURI<br><input type="checkbox"/> Kansas City<br><input type="checkbox"/> St. Louis<br>MONTANA<br><input type="checkbox"/> Billings*<br><input type="checkbox"/> Helena<br>NEBRASKA<br><input type="checkbox"/> Omaha<br>NEVADA<br><input type="checkbox"/> Las Vegas<br><input type="checkbox"/> Reno<br>NEW MEXICO<br><input type="checkbox"/> Albuquerque<br>NEW YORK<br><input type="checkbox"/> Albany*<br><input type="checkbox"/> Buffalo<br><input type="checkbox"/> New York City<br><input type="checkbox"/> Syracuse*<br>NORTH CAROLINA<br><input type="checkbox"/> Winston-Salem<br>NORTH DAKOTA<br><input type="checkbox"/> Bismarck* | OHIO<br><input type="checkbox"/> Cincinnati<br><input type="checkbox"/> Cleveland<br><input type="checkbox"/> Columbus<br>OKLAHOMA<br><input type="checkbox"/> Oklahoma City<br>OREGON<br><input type="checkbox"/> Portland<br>PENNSYLVANIA<br><input type="checkbox"/> Philadelphia<br><input type="checkbox"/> Pittsburgh<br>SOUTH CAROLINA<br><input type="checkbox"/> Columbia<br>SOUTH DAKOTA<br><input type="checkbox"/> Aberdeen*<br>TENNESSEE<br><input type="checkbox"/> Knoxville<br><input type="checkbox"/> Memphis<br><input type="checkbox"/> Nashville<br>TEXAS<br><input type="checkbox"/> Dallas<br><input type="checkbox"/> El Paso<br><input type="checkbox"/> Houston<br><input type="checkbox"/> Lubbock<br><input type="checkbox"/> San Antonio<br>UTAH<br><input type="checkbox"/> Salt Lake City<br>VERMONT<br><input type="checkbox"/> Burlington*<br>VIRGINIA<br><input type="checkbox"/> Richmond<br><input type="checkbox"/> Roanoke*<br>WASHINGTON<br><input type="checkbox"/> Seattle<br><input type="checkbox"/> Spokane<br>WEST VIRGINIA<br><input type="checkbox"/> Charleston<br>WISCONSIN<br><input type="checkbox"/> Milwaukee<br>WYOMING<br><input type="checkbox"/> Cheyenne* |
|--|--|---|

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

.....  
Date

← Superseded. See 5/5/11 amendments.

**FORM 6**

**OWNERSHIP DISCLOSURE STATEMENT**

(See Rule 20(c).)

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**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 partnership or a limited liability company, provide the following information:]

All publicly held entities owning an interest in petitioner, or state that there is no such entity:

.....	.....
Signature of Counsel or Petitioner's Duly Authorized Representative	Date

**FORM 7**

**ENTRY OF APPEARANCE**

(See Rule 24.)

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**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.**

**FORM 8**

**SUBSTITUTION OF COUNSEL**

(See Rule 24.)

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**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

**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

**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**

<p>ABC Partnership, Richard Roe, A Partner Other Than the Tax Matters Partner, Petitioner</p> <p style="text-align: center;">v.</p> <p>COMMISSIONER OF INTERNAL REVENUE, Respondent</p>	}	Docket No.
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**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.
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**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  
(if retained by intervenor)  
Present Address—City, State,  
ZIP Code, Telephone No.  
(including area code)  
Tax Court Bar No.

← Superseded. See 5/5/11 amendments.

**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

← Superseded. See 5/5/11 amendments.

**FORM 15**

**APPLICATION FOR ORDER TO TAKE DEPOSITION**

(See Rules 81 through 84.)

*www.ustaxcourt.gov*

**UNITED STATES TAX COURT**

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

**APPLICATION FOR ORDER TO TAKE DEPOSITION\***

To the United States Tax Court:

1. Application is hereby made by the above-named .....  
Petitioner or Respondent
for an order to take the deposition(s) of the following-named person(s) who has (have) been served with a copy of this application, as evidenced by the attached certificate of service:

Name of witness	Post office address
(a) .....	.....
(b) .....	.....
(c) .....	.....
(d) .....	.....

2. It is desired to take the deposition(s) of the above-named person(s) for the following reasons [With respect to each of the above-named persons, set forth the reasons for taking the depositions rather than waiting until trial to introduce the testimony or other evidence.]:

3. The substance of the testimony, to be obtained through the deposition(s), is as follows [With respect to each of the above-named persons, set forth briefly the substance of the expected testimony or other evidence.]:

4. The books, papers, documents, or other tangible things to be produced at the deposition, are as follows [With respect to each of the above-named persons, describe briefly all things which the applicant desires to have produced at the deposition.]:

5. The expected testimony or other evidence is material to one or more matters in controversy, in the following respects:

6. (a) This deposition (will) (will not) be taken on written questions (see Rule 84).

(b) All such written questions are annexed to this application [attach such questions pursuant to Rule 84].

7. The petition in this case was filed with the Court on .....  
Date

The pleadings in this case (are) (are not) closed. This case (has) (has not) been placed on a trial calendar.

\*Applications must be filed at least 45 days prior to the date set for the trial. When the applicant seeks to take depositions upon written questions, the title of the application shall so indicate and the application shall be accompanied by an original and five copies of the proposed questions. The taking of depositions upon written questions is not favored, except when the depositions are to be taken in foreign countries, in which case any depositions taken must be upon written questions, except as otherwise directed by the Court for cause shown. (See Rule 84(a).) If the parties so stipulate, depositions may be taken without application to the Court. (See Rule 81(d).)

8. An arrangement as to payment of fees and expenses of the deposition is desired which departs from Rules 81(g) and 103, as follows:

.....  
.....

9. It is desired to take the testimony of ..... on ..... at  
Date

....., at  
Time

.....  
Room number, street number, street name, city and State

before .....  
Name and official title

10. .... is a person who is authorized  
Name of person before whom deposition is to be taken  
to administer an oath, in (his) (her) capacity as ..... Such person is not a relative  
or employee or counsel of any party, or a relative or employee or associate of such  
counsel, nor is such person financially interested in the action. (For possible waiver  
of this requirement, see Rule 81(e)(3).)

11. It is desired to record the testimony of .....  
before ..... by video recording. The name and address of the video recorder 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

....., at .....o'clock .....m.,  
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**

(See Rules 190 and 191.)

*www.ustaxcourt.gov*

**UNITED STATES TAX COURT**

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

**NOTICE OF APPEAL**

Notice is hereby given that .....  
hereby appeals to the United States Court of Appeals for the ..... Circuit from  
[that part of] the decision of this Court entered in the above-captioned proceeding  
on the ..... day of ..... [relating to .....].

.....  
Party\* or Counsel

.....  
Post office address

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

\_\_\_\_\_  
\*If husband and wife are parties, then both must sign if both want to appeal.