

UNITED STATES TAX COURT

(FIRST)

(MIDDLE)

(LAST)

(PLEASE TYPE OR PRINT)

Petitioner(s)

V.
COMMISSIONER OF INTERNAL REVENUE
Respondent

}
Docket No.

PETITION

1. Petitioner(s) disagree(s) with the tax deficiency(ies) for the year(s) ... as set forth in the NOTICE OF DEFICIENCY dated ... A COPY OF WHICH IS ATTACHED. The notice was issued by the Office of the Internal Revenue Service at

(CITY AND STATE)

2. Petitioner(s) taxpayer identification (e.g. social security) number(s) is (are)

3. Petitioner(s) dispute(s) the following:

Table with 4 columns: Year, Amount of Deficiency Disputed, Addition to Tax (Penalty if any, Disputed), Amount of Overpayment Claimed

4. Set forth those adjustments, i.e. changes, in the NOTICE OF DEFICIENCY with which you disagree and why you disagree.

Petitioner(s) request(s) that this case be conducted under the "small tax case" procedures to provide the taxpayer(s) with an informal, prompt, and inexpensive hearing. A decision in a "small tax case" is final and cannot be appealed to a Court of Appeals by the Internal Revenue Service or the Petitioner(s). If you do not want this case conducted as a "small tax case" place an "X" in the following box.

Input box for "small tax case" selection

SIGNATURE OF PETITIONER DATE

(PRINT) MAILING ADDRESS

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF PETITIONER (SPOUSE) DATE (IF NAMED IN A NOTICE OF DEFICIENCY)

(PRINT) MAILING ADDRESS

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF COUNSEL (IF RETAINED BY PETITIONER)

(PRINT) MAILING ADDRESS

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

TAX COURT BAR NUMBER OF COUNSEL