

The following generic model of a Tax Court Petition is offered for purposes of helping a generic litigant consider and make formatting and subject-matter choices.

It is not meant for actual use by anyone, as is, in part or in whole; nor is any part of it to be considered legal or procedural advice for anyone in any way whatsoever.

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 ACTION(S) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or Failure of IRS to Make Determination Within 6 Months After Election or Request for Relief)*
- Notice of Determination Concerning Collection Action
- Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State
- Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or Failure of IRS to Make Final Determination Within 180 Days After Claim for Abatement)*
- Notice of Determination Under Section 7623 Concerning Whistleblower Action*
- Notice of Determination of Worker Classification*

*For additional information, please see "Taxpayer Information: Starting a Case" at www.ustaxcourt.gov (accessible by hyperlink from asterisks above, or in the Court's information booklet).

2. If applicable, 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 (unless your case is a whistleblower or a certification action):

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):

See attachment

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

See attachment

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 any 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.

SIGNATURE OF PETITIONER	DATE	(AREA CODE) TELEPHONE NO.
MAILING ADDRESS		CITY, STATE, ZIP CODE
State of legal residence (if different from the mailing address): _____		E-mail address (if any): _____
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): _____		E-mail address (if any): _____
SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)	NAME OF COUNSEL	DATE
TAX COURT BAR NO.	MAILING ADDRESS, CITY, STATE, ZIP CODE	
E-MAIL ADDRESS	(AREA CODE) TELEPHONE NO.	

UNITED STATES TAX COURT
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v.
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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

UNITED STATES TAX COURT

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v.

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Docket No.

REQUEST FOR PLACE OF TRIAL

PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (*).

- ALABAMA
 - Birmingham
 - Mobile
- ALASKA
 - Anchorage
- ARIZONA
 - Phoenix
- ARKANSAS
 - Little Rock
- CALIFORNIA
 - Fresno*
 - Los Angeles
 - 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 CAROLINA
 - 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*

Signature of Petitioner(s) or Counsel

Date

ATTACHMENT TO PETITION

In support of the Petition of _____ and _____ ("Petitioners"), and answering question numbers 5 and 6 on the simplified Petition form filed by Petitioners on _____ ("Petition") Petitioners state the following facts on which they rely, followed by separate assignments of error and affirmative defenses:

FACTS

1. At the time of the filing of this Petition, Petitioners' reside in _____.

2. Petitioners' current address is _____.

3. Respondent mailed to Petitioners two documents entitled "Notice of Deficiency," each dated _____, and each issued by the Office of Internal Revenue Service at _____, _____ (collectively, "NOD"). A genuine copy of the NOD is attached hereto and marked as Exhibit "A."

4. The alleged deficiency stated in the NOD is for Federal income taxes and penalties for the years ending December 31, ____ and December 31, ____, in the amounts as follows:

December 31, ____

Alleged Income Tax Deficiency \$____.____

Penalty pursuant to IRC §6663(a) \$____.____

December 31, ____

Alleged Income Tax Deficiency \$____.____

Penalty pursuant to IRC §6663(a) \$____.____

5. All of said amounts are disputed.

6. Petitioners jointly filed their ____ federal income tax return, Form 1040 via U.S. Certified Mail, Return Receipt Requested, on or before _____.

7. Petitioners jointly filed their ____ federal income tax return, Form 1040 via U.S. Certified Mail, Return Receipt Requested, on or before _____.

8. No underpayment of Petitioners' Federal income tax liabilities exists for the years ____ and _____;

9. Petitioners were not negligent, nor did Petitioners knowingly or negligently disregard any rules or regulations governing the preparation of tax returns for the years ____ and _____.

10. Petitioners were not careless or reckless in the preparation of their tax returns and did not intentionally disregard any tax rules or regulations;

11. Petitioners are not liable for any amount whatsoever of the alleged deficiency in income taxes and penalties as set forth by Respondent in the NOD for any year in question.

12. No underpayment of their Federal income tax liabilities exists as determined by Respondent in the NOD for any year in question.

13. Petitioners allege that the following errors have been committed by Respondent in the determination of said deficiencies, as set forth in said NOD.

ASSIGNMENT OF ERRORS

- A. For the income tax year ended December 31, ____:
- a. Respondent erred in determining that there is a deficiency in Federal income tax for Petitioners for ____ in any amount whatsoever;
 - b. Respondent erred in determining that there are penalties pursuant to Internal Revenue Code (IRC) §6663 in any amount whatsoever;
 - c. Respondent erred in determining that there is an underpayment of tax for ____ in any amount whatsoever;
 - d. Respondent erred in determining that the alleged underpayment of tax for ____, if any, was due to fraud;
 - e. Respondent erred in his determination of Petitioners' "Nonemployee Compensation" in any amount whatsoever;
 - f. Respondent erred in his determination of Petitioners' "wages, salaries and tips" in any amount whatsoever;

g. Respondent erred in his determination of Petitioners' "self-employment tax" in any amount whatsoever;

h. Respondent erred in his determination of Petitioners' "SE AGI Adjustment" in any amount whatsoever;

i. Respondent erred in his determination of an adjustment to Petitioners' "Withholding Credits" in any amount whatsoever;

j. Respondent erred in calculating the alleged tax liability for Petitioners.

B. For the taxable year ended December 31, ____:

a. Respondent erred in determining that there is a deficiency in Federal income tax for Petitioners for ____ in any amount whatsoever;

b. Respondent erred in determining that there are penalties pursuant to Internal Revenue Code (IRC) §6663 in any amount whatsoever;

c. Respondent erred in determining that there is an underpayment of tax for ____ in any amount whatsoever;

d. Respondent erred in determining that the alleged underpayment of tax for ____, if any, was due to fraud;

e. Respondent erred in his determination of Petitioners' "Nonemployee Compensation" in any amount whatsoever;

f. Respondent erred in his determination of Petitioners' "wages, salaries and tips" in any amount whatsoever;

g. Respondent erred in his determination of Petitioners' "self-employment tax" in any amount whatsoever;

h. Respondent erred in his determination of Petitioners' "SE AGI Adjustment" in any amount whatsoever;

i. Respondent erred in his determination of an adjustment to Petitioners' "Withholding Credits" in any amount whatsoever;

j. Respondent erred in calculating the alleged tax liability for Petitioners.

AFFIRMATIVE DEFENSES

1. PETITIONERS FURTHER ALLEGE, as and for a separate affirmative defense, that... [State each affirmative defense, if any (such as flaws in the NOD, timing violations, or any other procedural or factual attacks that can be made on the allegations), separately numbered, followed by subparagraphs (a., b., etc.) of supporting allegations of fact.] ...

2. PETITIONERS FURTHER ALLEGE, as and for a separate affirmative defense, that, as to each and every tax year, Respondent's NOD fails to state a claim on which relief can be granted. In support of this affirmative defense, Petitioners rely on, reallege, and incorporate by this reference as if fully

set forth herein, Affirmative Defense Nos. 1 through ___ above and the facts alleged or incorporated therein;

3. For each tax year, the burden of proof relating to alleged additional income is on Respondent.

4. For each tax year, the burden of proof relating to the allegations of fraud is on Respondent.

5. For each tax year, the burden of production and proof relating to proposed penalties is on the respondent.

WHEREFORE, Petitioners pray that this Court issue an order

1. finding that Respondent's determinations are erroneous and/or that there is no tax, penalties or interest due whatsoever from Petitioners for the years herein involved;

2. finding that amounts erroneously collected by Respondent from Petitioners, if any, shall be refunded to Petitioners without the filing of a claim therefore, and

3. awarding such other and further relief for Petitioners as may be deemed just and proper.