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Privacy and Public Access to Electronic Case Files

New paragraph (b) of Rule 20 is added and current paragraph (b) is redesignated as paragraph (c). [Paragraph (a) remains unchanged and is omitted here.]

RULE 20. COMMENCEMENT OF CASE

* * * * *

(b) Statement of Taxpayer Identification Number: The petitioner shall submit with the petition a statement of the petitioner's taxpayer identification number (e.g., Social Security number or employer identification number), or lack thereof. The statement shall be substantially in accordance with Form 4 shown in Appendix I.

(c) Filing Fee: * * *

Explanation

Introduction

Pursuant to the Tax Court's Rules of Practice and Procedure, a taxpayer currently is required to include in the petition the taxpayer's identification number (e.g., Social Security number or employer identification number).¹ By contrast, the privacy policy adopted by the Judicial Conference of the United States and amendments to the Federal Rules of Civil, Bankruptcy, and Appellate Procedure all provide for redacted filings that include only the last four digits of an individual's Social Security

¹Rules 34(b)(1); 211(d)(1), (f)(1)(B); 271(b)(1); 281(b)(1); 291(b)(1); 301(c)(1); 321(b)(1); and 331(b)(1); and Forms 1, 2, and 13 require the identification number (e.g., Social Security number or employer identification number) of the taxpayer to be included in the petition. Rule 241(c)(2) requires the employer identification number of the partnership to be included in the petition, Rules 260(b)(1) and 261(b)(1)(A) require the identification number of the taxpayer to be included in the motion, and Rule 321(b)(5) requires the spouse filing a petition to include the taxpayer identification number (e.g., Social Security number) of the other individual filing the joint return, if available. In addition, the Court's Rules and forms require that a taxpayer attach to the petition a copy of the notice of deficiency, liability, or determination that forms the basis for the Court's jurisdiction; such notice also will generally contain the identification number of the taxpayer.

number or taxpayer identification number. See F. R. Civ. P. 5.2; F. R. Bankr. P. 1005, 9037; and F. R. App. P. 25(a)(5).

Privacy concerns regarding personal information contained in Tax Court case files came to the Court's attention with the consideration by the Court of the E-Government Act of 2002, Pub. L. 107-347, sec. 205, 116 Stat. 2913, and its own electronic filing pilot program, and through recent requests by individual taxpayers to redact from Court documents their Social Security numbers.

The Internal Revenue Service uses the taxpayer identification number administratively to locate case files and transcripts of account, and to prevent premature assessments or continuation of collection activity during the pendency of a Tax Court case.

Federal Rules of Bankruptcy Procedure

In 2003, the Federal Rules of Bankruptcy Procedure were amended to implement the Judicial Conference privacy policy to limit the disclosure of a party's Social Security number. Under the amended rules and forms, only the last four digits of the debtor's Social Security number are required, but the debtor must submit with the petition a statement setting out his or her complete Social Security number. This enables a Bankruptcy Court to include the full Social Security number on the notice to creditors, but the statement itself is not filed in the case or maintained in the case file. See Fed. R. Bankr. P. 1005, 1007(f). The Report of the Advisory Committee on Bankruptcy Rules and the Committee Note to the amendment of Bankruptcy Form 21 indicate that the full Social Security number is included on the notice sent to creditors pursuant to rule 2002 of the Federal Rules of Bankruptcy Procedure, but not on the copy of the notice that becomes part of the court record. See <http://www.uscourts.gov/rules/Reports/BK5-2002.pdf>; <http://www.uscourts.gov/rules/Reports/BK5-2003.pdf>.

Amendment

The Court amends its Rules and petition forms to require the taxpayer to submit with a petition a Statement of Taxpayer Identification Number (Form 4). The statement is similar to the Statement of Social Security number used in the Bankruptcy Courts and to the civil cover sheets used in other Federal courts and would be a familiar concept to practitioners. The Court will provide the Statement of Taxpayer Identification Number to the Service with the copy of the petition served on the Service, but

the statement will not be filed and will not be a part of the Court's file in the case.

Rule 27 is added as follows

**RULE 27. PRIVACY PROTECTION
FOR FILINGS MADE WITH THE COURT**

(a) Redacted Filings: Except as otherwise required by these Rules or directed by the Court, in an electronic or paper filing with the Court, a party or nonparty making the filing should refrain from including or should take appropriate steps to redact the following information:

(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.

(b) Limitations on Remote Access to Electronic Files:

Except as otherwise directed by the Court, access to an electronic file is authorized as follows:

(1) the parties and their counsel may have remote electronic access to any part of the case file maintained by the Court in electronic form; and

(2) any other person may have electronic access at the courthouse to the public record maintained by the Court in electronic form, but may have remote electronic access only to:

(A) the docket record maintained by the Court; and

(B) any opinion or order of the Court, but not any other part of the case file.

(c) Filings Made Under Seal: The Court may order that a filing containing any of the information described in paragraph (a) of this Rule be made under seal without redaction. The Court may later unseal the filing or order the person who made the filing to file a redacted version for the public record.

(d) Protective Orders: For good cause, the Court may by order in a case:

(1) require redaction of additional information; or

(2) issue a protective order as provided by Rule

103(a).

(e) Option for Additional Unredacted Filing Under Seal: A person making a redacted filing may also file an unredacted copy under seal. The Court must retain the unredacted copy as part of the record.

(f) Option for Filing a Reference List: A document that contains redacted information may be filed together with a reference list that identifies each item of redacted information and specifies an appropriate identifier that uniquely corresponds to each item listed. The list must be filed with a motion to seal and may be amended as of right. Any reference in the case to a listed identifier will be construed to refer to the corresponding item of information.

(g) Waiver of Protection of Identifiers: A person waives the protection of this Rule 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 Rule. The responsibility to redact a filing rests with the party or nonparty making the filing.

(h) Inadvertent Waiver: A party may correct an inadvertent disclosure of identifying information in a prior filing by submitting a properly redacted substitute filing within 60 days of the original filing without leave of Court, and thereafter only by leave of Court.

Explanation

Introduction

The E-Government Act of 2002, Pub. L. 107-347, sec. 205, 116 Stat. 2913, requires Federal courts to establish and maintain Internet Web sites containing, among other things, rules of the court; docket information for each case; the substance of all written opinions issued by the court, in a text-searchable format; and access to documents filed with the court in electronic form or filed in paper form and converted by the court to electronic form. The E-Government Act of 2002, as amended by the Act of Aug. 2, 2004, Pub. L. 108-281, sec. 1, 118 Stat. 889, directs the Supreme Court to prescribe rules to protect privacy and security concerns relating to electronic filing of documents and the public availability of documents filed electronically. The E-Government Act of 2002, as amended, provides: "Such rules shall provide to the extent practicable for uniform treatment of privacy and security issues throughout the Federal courts."

Section 205(a) of the E-Government Act of 2002 expressly names the Supreme Court, the Courts of Appeals, the District Courts, the Court of Federal Claims, and the Bankruptcy Courts.

Although the Tax Court is not expressly named, the Court has decided voluntarily to comply with the provisions of the Act.

Privacy Protection

The Court adopts new Rule 27, regarding privacy protections for filings made with the Tax Court. Rule 27 is modeled after new rule 5.2 of the Federal Rules of Civil Procedure and new rule 9037 of the Federal Rules of Bankruptcy Procedure.² Paragraph (a) of Rule 27 provides that a party or nonparty filing a document in electronic or paper form should either refrain from including certain personal identifiers or take appropriate steps to redact such personal identifiers from the document. A Notice Regarding Privacy and Public Access to Case Files (sample attached) will be posted on the Court's Web site and otherwise made available by the Court.

Rule 5.2(a)(1) of the Federal Rules of Civil Procedure and rules 1005 and 9037 of the Federal Rules of Bankruptcy Procedure require inclusion of the last four digits of the Social Security or taxpayer identification number. There does not appear to be any reason to require the last four digits of the taxpayer identification number in Tax Court filings, as the full taxpayer identification number would be available to the Service on the Statement submitted under Rule 20(b) and the docket number and name should permit both the Court and the Service to identify the taxpayer after the petition is filed. The Judicial Conference privacy policy applies to protect only individual privacy. The Court believes, however, that the same privacy and security interests of corporations, trusts, estates, and other entities as those of individuals should be protected in this Court. Consequently, the Court amends its Rules and petition forms to eliminate the requirement of providing any part of the taxpayer identification number, and to extend the protection to any party or nonparty.

Paragraphs (c) through (g) of Rule 27 are similar to paragraphs (d) through (h) of rule 5.2 of the Federal Rules of Civil Procedure. Paragraph (c) reflects the interplay between redaction and filing under seal. It does not limit or expand the statutory provisions that govern sealing. See Code sec. 7461(b)1); Willie Nelson Music Co. v. Commissioner, 85 T.C. 914 (1985). Paragraph (d) informs the parties that the Judge or Special Trial Judge to whom the case is assigned can by order in a particular case for good cause require more extensive redaction

²The new rules are effective December 1, 2007.

than otherwise required by the Rule or issue protective orders. Paragraphs (e) and (f) are derived from section 205(c)(3)(iv) and (v) of the E-Government Act, and provide the party or nonparty filing a document the option of filing an unredacted version of the document under seal or with a reference list.

Paragraph (g) of Rule 27 allows a person to waive the protections of the Rule as to that person's own personal information by filing it unsealed and in unredacted form. A person may wish to waive the protection if it is determined that the costs of redaction outweigh the benefits to privacy. The Rule emphasizes that the responsibility to redact filings rests with the party or nonparty making the filing, and that the Clerk of the Court is not required to review documents filed with the Court for compliance with the Rule. The Court, however, expects the parties to exercise good faith in their efforts to redact.

Paragraph (h) permits remedial filings within a specified time period if identifying information is inadvertently disclosed in a prior filing. The Court believes that the availability of such a procedure would particularly benefit pro se taxpayers who appear before the Court.

Public Access to Electronic Case Files

The Tax Court maintains a Web site that satisfies the requirements of the E-Government Act of 2002 relating to the provision of the location and contact information for the courthouse, the Court's Rules of Practice and Procedure, docket information for each case, and access to all written opinions of the Court. The Court recently has implemented electronic imaging of case filings for internal use, whereby documents filed in the Court are converted to electronic form. In addition, the Court has proposed Interim Procedures for an electronic filing pilot program, which will be commenced in the near future. Because of privacy and security concerns and the nature of the parties and issues in cases before the Court, the Court has considered whether and to what extent it will provide public online access to its electronic records.

In June 1999, before the enactment of the E-Government Act of 2002, the Judicial Conference of the United States, through a subcommittee of its Committee on Court Administration and Case Management, began a study of privacy and security concerns regarding public electronic access to case file information. The subcommittee held numerous meetings and received information from experts and academics, court users, judges, court clerks, and Government agencies. As a result, it developed several policy

options and alternatives for the creation of a judiciary-wide electronic access privacy policy; these options were presented to the full Committee on Court Administration and Case Management. A document containing the alternatives was published, and comments were received from a wide range of interested persons, including private citizens, privacy rights groups, journalists, private investigators, attorneys, and representatives of financial services groups. At some point, comments apparently were solicited from the Department of Justice regarding tax cases, but none were received.

Further public hearings were held, after which the subcommittee developed a final set of privacy policy recommendations which were endorsed by the full Committee on Court Administration and Case Management and adopted by the Judicial Conference. The policy provides for public electronic access to case file documents with certain personal identifiers redacted. The policy adopted by the Judicial Conference states that there should be consistent, nationwide policies in Federal courts to ensure that similar privacy protections and access presumptions apply regardless of which Federal court is the custodian of a particular case file. The policy further states that it generally applies to both paper and electronic files, and the availability of case files at courthouses will not be affected or limited.

With respect to civil case files, the Judicial Conference decided to exclude Social Security appeals and, subsequently, immigration cases from electronic access because of the inherently personal nature of the cases. The Report of the Judicial Conference Committee on Court Administration and Case Management on Privacy and Public Access to Electronic Case Files explains:

After much debate, the consensus of the Committee was that Social Security cases warrant such treatment because they are of an inherently different nature from other civil cases. They are the continuation of an administrative proceeding, the files of which are confidential until the jurisdiction of the district court is invoked, by an individual to enforce his or her rights under a government program. Further, all Social Security disability claims, which are the majority of Social Security cases filed in district court, contain extremely detailed medical records and other personal information which an applicant must submit in an effort to establish disability. Such medical and personal information is critical to the

court and is of little or no legitimate use to anyone not a party to the case. Thus, making such information available on the Internet would be of little public benefit and would present a substantial intrusion into the privacy of the claimant.

[<http://www.privacy.uscourts.gov/Policy.htm>.]

Although there is no indication that they were specifically discussed, tax cases were not excepted by the Judicial Conference. Bankruptcy cases also were not excepted by the Judicial Conference. However, Congress has recognized the importance of protecting from improper disclosure tax information received by a Bankruptcy Court. On April 20, 2005, the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, Pub. L. 109-8, 119 Stat. 23, was enacted. Section 315 of the act, 119 Stat. 88, amends the Bankruptcy Code to require debtors in bankruptcy cases to provide tax returns and other tax information to the Bankruptcy Court, trustee, and creditors. It further provides that the Director of the Administrative Office of the United States Courts shall, within 180 days after enactment, establish procedures for safeguarding the confidentiality of any tax information required to be provided and, within 540 days after enactment, prepare and submit a report to Congress on the effectiveness of those procedures.

On September 20, 2005, the Director issued interim guidance regarding tax information. That guidance provides that no tax information filed with a Bankruptcy Court will be available to the public electronically. The interim guidance defines tax information to include tax returns, transcripts of returns, amendments to returns, and any other document containing tax information provided by the debtor.

<http://www.uscourts.gov/bankruptcycourts/DirTaxGuidanceJCUSapproved905.pdf>. The report to Congress was submitted on October 11, 2006, and states that, to date, the Director does not have sufficient data to enable him either to provide meaningful feedback regarding the effectiveness of the procedures or to assess whether additional legislation is necessary to protect further the confidentiality of debtors' tax information.

As explained above, Rule 27 is modeled after rule 5.2 of the Federal Rules of Civil Procedure and rule 9037 of the Federal Rules of Bankruptcy Procedure. Rule 5.2(c) provides for limited public access to electronic records in Social Security appeals and immigration cases. The Committee note explains:

Those actions are entitled to special treatment due to the prevalence of sensitive information and the volume

of filings. Remote electronic access by nonparties is limited to the docket and the written dispositions of the court unless the court orders otherwise. [<http://www.uscourts.gov/rules/Appendix F.pdf>, at Rules App. F-6.]

The Court has considered the privacy and security issues raised by providing public online access to electronic records in the particular context of a Court whose docket consists solely of Federal tax cases and approximately 75 percent of whose petitioners are pro se individuals, and whether it is unrealistic to expect those pro se individuals to file case documents in a manner that adequately protects their privacy and security interests. Court documents can include a great deal of personal information in addition to Social Security numbers and tax information, such as financial account numbers, property descriptions and addresses, names and birth dates of minor children, employment information, medical and health information, and original signatures. The information most often will relate to petitioners but can also relate to witnesses and other third parties. The Court's records generally are open to the inspection of the public pursuant to Code section 7461(a), and Code section 6103 disclosure restrictions do not apply with respect to returns or return information in a Federal judicial proceeding. See Code sec. 6103(h)(4). However, the Court has the authority under Code section 7461(b) to make any provision that is necessary to prevent the disclosure of trade secrets or other confidential information, including placing a document or information under seal. In addition, the Court believes that there is a distinction to be drawn between public access to information in the Court's records pursuant to Code section 7461(a) and publication of the information on the Internet.

The Court has decided to treat the information in its records in a manner consistent with tax information in bankruptcy cases, and with Social Security appeals and immigration cases. Consequently, paragraph (b) of Rule 27 permits the parties and their counsel to have remote electronic access to any part of the case file that the Court maintains in electronic form, but limits public online access to the Court's electronic records to the docket records maintained by the Court, and to opinions (including bench opinions) and orders of the Court. The Court will, however, provide full public access to its electronic records at the Clerk's Office during the Court's regular business hours.

**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.

Paragraphs (b)(1) and (d) of Rule 34 are deleted and replaced with the following, and new paragraph (e) is added. [Paragraphs (a), (b)(2) through (b)(8), and (c) remain unchanged and are omitted here.]

RULE 34. PETITION

* * * * *

(b) Content of Petition in Deficiency or Liability Actions:

The petition in a deficiency or liability action shall contain (see Form 1, Appendix I):

(1) In the case of a petitioner who is an individual, the petitioner's name and State of legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address and the office of the Internal Revenue Service with which the tax return for the period in controversy was filed. The mailing address, State of legal residence, principal place of business, or principal office or agency shall be stated as of the date of filing the petition. In the event of a variance between the name set forth in the notice of deficiency or liability and the correct name, a statement of the reasons for such variance shall be set forth in the petition.

* * * * *

(d) Use of Form 2 Petition: The use of a properly completed Form 2 petition satisfies the requirements of this Rule.

(e) Original Required: Notwithstanding Rule 23(b), only the signed original of each petition is required to be filed.

Explanation

The Court's Rules and petition forms currently require a taxpayer to include his or her taxpayer identification number (e.g., Social Security number or employer identification number) in the petition and to attach to the petition a copy of the notice of deficiency, liability, or determination by the Internal Revenue Service upon which the case is based. Those notices from the Service contain the taxpayer identification numbers of the taxpayers to whom they are issued.

Rule 20(b) requires a taxpayer to submit with the petition a Statement of Taxpayer Identification Number. The IRS notice upon

which the case is based should not be attached to the Statement of Taxpayer Identification Number, as the Judge or Special Trial Judge to whom a case is assigned will generally review the notice in his or her consideration of the case, and the Statement will not be in the case file. Consequently, the notice will continue to be attached to the petition and should be redacted as provided by Rule 27(a) to remove the Social Security number or other taxpayer identification number contained in the notice.

Accordingly, Rule 34(b)(1) is amended to delete the language requiring a taxpayer to include the taxpayer identification number in the petition. Pursuant to Rule 27, the taxpayer should redact the complete taxpayer identification number.

Rule 34(b)(1) as currently in effect provides the petition requirements for two categories of taxpayers: a taxpayer other than a corporation and a corporate taxpayer. The Rule in part provides the appropriate information for venue on appeal. See Code sec. 7482(b)(1)(A) and (B). However, the Rule does not include references to other taxpayers that may file a petition to contest a notice of deficiency or liability. Rule 34(b)(1) as amended uses terminology that would apply generally to legal entities in addition to corporations. However, because the proper venue on appeal for an estate has not been decided by either statute or opinion, the amendment does not attempt to resolve the issue and does not add language specifically applicable to estates. See Code sec. 7482(b)(1); Estate of Clack v. Commissioner, 106 T.C. 131 (1996).

In addition, to enhance privacy, Rule 34(b)(1) is amended to require only an individual taxpayer's State of legal residence for venue purposes. If the taxpayer resides in the District of Columbia or any commonwealth, territory, or possession of the United States, or in any foreign country, the taxpayer should provide that information instead.

New paragraph (d) is added, which provides that the use of a properly completed Form 2 petition satisfies the requirements of Rule 34. This change reflects revisions to current Form 2 and clarifies that, consistent with the Court's longstanding practice, a taxpayer may use the Form 2 petition in a case in which the taxpayer does not elect the small tax case procedures. See 60 T.C. 1157 (1973). The Court encourages taxpayers and counsel to continue to use the Form 1 petition where appropriate, especially in more complex cases.

Rule 34(d), as currently in effect, provides that a taxpayer shall file the signed original of each petition together with two

conformed copies. Because the Court now scans petitions on receipt to create electronic images thereof, the Court no longer needs copies of the petition to be filed in addition to the signed original. Current Rule 34(d) is therefore amended to require that a taxpayer file only the signed original petition with the Court, and relettered as paragraph (e).

New paragraph (g) is added to Rule 50. [Paragraphs (a) through (f) remain unchanged and are omitted here.]

RULE 50. GENERAL REQUIREMENTS

* * * * *

(g) Effect of Orders: Orders shall not be treated as precedent, except as may be relevant for purposes of establishing the law of the case, res judicata, collateral estoppel, or other similar doctrine.

Explanation

Rule 27(b)(2)(B) provides that the Court will make orders of the Court available on its Web site. Because orders generally are not subject to review by the Court pursuant to Code section 7460(b) in the same manner as reports, the Court amends Rule 50 to add new paragraph (g), to clarify that orders shall not be precedential. The language of new paragraph (g) is consistent with local rules of various Courts of Appeals.

New rule 32.1, Federal Rules of Appellate Procedure, effective December 1, 2006, provides that a court may not prohibit or restrict the citation of Federal judicial opinions, orders, judgments, or other written dispositions that have been designated as nonprecedential. Although the Court is not bound by rule 32.1, new paragraph (g) conforms with the rules of other Federal courts. Accordingly, new paragraph (g) places no restriction on the citation of orders.

Paragraph (c) of Rule 152 is deleted and replaced with the following. [Paragraphs (a) and (b) remain unchanged and are omitted here.]

RULE 152. ORAL FINDINGS OF FACT OR OPINION

* * * * *

(c) Citation: Opinions stated orally in accordance with paragraph (a) of this Rule shall not be relied upon as precedent, except as may be relevant for purposes of establishing the law of the case, res judicata, collateral estoppel, or other similar doctrine.

Explanation

New rule 32.1 of the Federal Rules of Appellate Procedure, effective December 1, 2006, provides that a court may not prohibit or restrict the citation of Federal judicial opinions, orders, judgments, or other written dispositions that have been designated as nonprecedential. Although the Court is not bound by rule 32.1, paragraph (c) is amended to remove any restriction on the citation of bench opinions.

Paragraphs (d)(1) and (f)(1)(A) and (B) of Rule 211 are deleted and replaced with the following. [Paragraphs (a) through (c), (d)(2) through (d)(6), (e), (f)(1)(C) through (f)(1)(F), (f)(2) and (3), (g), and (h) remain unchanged and are omitted here.]

**RULE 211. COMMENCEMENT OF ACTION FOR
DECLARATORY JUDGMENT**

* * * * *

(d) Petition in Gift Valuation Action: The petition in a gift valuation action shall contain:

(1) The petitioner's name, State of legal residence, and mailing address;

* * * * *

(f) Petition in Estate Tax Installment Payment Action: The petition in an estate tax installment payment action shall contain:

(1) *All Petitions:*
(A) The petitioner's name and address;

(B) The decedent's name and State of legal residence at the date of death, and the jurisdiction in which the estate was admitted to probate;

* * * * *

Explanation

Paragraphs (d) and (f) of Rule 211 are amended to delete the requirements that the petition contain the taxpayer identification number. The amendments are consistent with changes to Rule 34 and with new Rule 27.

RULE 241. COMMENCEMENT OF PARTNERSHIP ACTION

* * * * *

Paragraphs (a) and (c)(1) and (2) of Rule 241 are deleted and replaced with the following. [Paragraphs (b), (c)(3), and (d) through (h) remain unchanged and are omitted here.]

(a) Commencement of Action: A partnership action shall be commenced by filing a petition with the Court. See Rule 20, relating to the commencement of case; the taxpayer identification number to be provided under paragraph (b) of that Rule shall be the employer identification number of the partnership. See also Rule 22, relating to the place and manner of filing the petition; Rule 32, relating to form of pleadings; Rule 34(d), relating to number of copies to be filed; and Rule 240(d), relating to caption of papers.

(c) All Petitions: All petitions in partnership actions shall contain the following:

(1) The name and State of legal residence of the petitioner.

(2) The name and principal place of business of the partnership at the time the petition is filed.

* * * * *

Explanation

Paragraph (a) of Rule 241 is amended to provide that the Statement of Taxpayer Identification Number required by Rule 20 shall contain the taxpayer identification number of the partnership. The amendment is consistent with current Rule 241(c)(2), which requires the petition to contain the employer identification number of the partnership. The Court intends that

Form 4 can be used by substituting the word "partnership" for the word "petitioner" where appropriate.

Paragraph (c)(2) of Rule 241 is amended to delete the requirement that the petition contain the taxpayer identification number of the partnership. The amendment is consistent with changes to Rule 34 and with new Rule 27.

Paragraph (b)(1) of Rule 260 is deleted and replaced with the following. [Paragraphs (a), (b)(2) through (b)(5), and (c) through (f) remain unchanged and are omitted here.]

RULE 260. PROCEEDING TO ENFORCE OVERPAYMENT DETERMINATION

* * * * *

(b) Content of Motion: A motion to enforce an overpayment determination filed pursuant to this Rule shall contain the following:

- (1) The petitioner's name and current mailing address.

* * * * *

Explanation

Paragraph (b)(1) of Rule 260 is amended to delete the requirement that a taxpayer provide his or her taxpayer identification number. The amendment is consistent with new Rule 27 and changes to Rule 34. A proceeding to enforce an overpayment determination under Rule 260 presupposes a prior action for the redetermination of a deficiency or a transferee liability. The taxpayer in that prior action will have provided the taxpayer identification number, so there is no need to collect again the taxpayer identification number. Consequently, it is not contemplated that the taxpayer would submit with his or her motion a Statement of Taxpayer Identification Number pursuant to Rule 20(b), which is to be submitted with any petition.

Paragraph (b)(1)(A) of Rule 261 is deleted and replaced with the following. [Paragraphs (a), (b)(1)(B) and (C), (b)(2) through (b)(4), and (c) through (e) remain unchanged and are omitted here.]

RULE 261. PROCEEDING TO REDETERMINE INTEREST

* * * * *

(b) Content of Motion: A motion to redetermine interest filed pursuant to this Rule shall contain:

(1) *All Motions:* All motions to redetermine interest shall contain the following:

(A) The petitioner's name and current mailing address.

* * * * *

Explanation

Paragraph (b) of Rule 261 is amended to delete the requirement that a taxpayer provide his or her taxpayer identification number. The amendment is consistent with changes to Rule 34 and with new Rule 27. A proceeding to enforce an overpayment determination under Rule 260 presupposes a prior action for the redetermination of a deficiency or a transferee liability. The taxpayer in that prior action will have provided the taxpayer identification number, so there is no need to collect again the taxpayer identification number. Consequently, it is not contemplated that the taxpayer would submit with his or her motion a Statement of Taxpayer Identification Number pursuant to Rule 20(b), which is to be submitted with any petition.

Paragraph (b)(1) of Rule 271 is deleted and replaced with the following. [Paragraphs (a), (b)(2) through (b)(7), and (c) remain unchanged and are omitted here.]

RULE 271. COMMENCEMENT OF ACTION FOR ADMINISTRATIVE COSTS

* * * * *

(b) Content of Petition: A petition filed pursuant to this Rule shall be entitled "Petition for Administrative Costs (Sec. 7430(f)(2))". Such a petition shall be substantially in accordance with Form 3 shown in Appendix I, or shall, in the alternative, contain the following:

(1) In the case of a petitioner who is an individual, the petitioner's name and State of legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, State of legal residence, principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.

* * * * *

Explanation

Paragraph (b)(1) of Rule 271 is amended to delete the requirement that the petition contain the taxpayer identification number. The amendment is consistent with changes to Rule 34 and with new Rule 27.

Paragraph (b)(1) of Rule 281 is deleted and replaced with the following. [Paragraphs (a), (b)(2) through (b)(7), and (c) remain unchanged and are omitted here.]

RULE 281. COMMENCEMENT OF ACTION FOR REVIEW OF FAILURE TO ABATE INTEREST

* * * * *

(b) Content of Petition: A petition filed pursuant to this Rule shall be entitled "Petition for Review of Failure To Abate Interest Under Code Section 6404" and shall contain the following:

(1) In the case of a petitioner who is an individual, the petitioner's name and State of legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, State of legal residence, and principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.

* * * * *

Explanation

Paragraph (b)(1) of Rule 281 is amended to delete the requirement that the petition contain the taxpayer identification

number. The amendment is consistent with changes to Rule 34 and with new Rule 27.

Paragraph (b)(1) of Rule 291 is deleted and replaced with the following. [Paragraphs (a), (b)(2) through (b)(7), (c), and (d) remain unchanged and are omitted here.]

RULE 291. COMMENCEMENT OF ACTION FOR REDETERMINATION OF EMPLOYMENT STATUS

* * * * *

(b) Content of Petition: A petition filed pursuant to this Rule shall be entitled "Petition for Redetermination of Employment Status Under Code Section 7436" and shall contain the following:

(1) In the case of a petitioner who is an individual, the petitioner's name and State of legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, State of legal residence, and principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.

* * * * *

Explanation

Paragraph (b)(1) of Rule 291 is amended to delete the requirement that the petition contain the taxpayer identification number. The amendment is consistent with changes to Rule 34 and with new Rule 27.

Paragraph (c)(1) of Rule 301 is deleted and replaced with the following. [Paragraphs (a), (b), (c)(2) and (3), and (d) through (f) remain unchanged and are omitted here.]

RULE 301. COMMENCEMENT OF LARGE PARTNERSHIP ACTION

* * * * *

(c) All Petitions: All petitions in large partnership actions shall contain the following:

(1) The name and principal place of business of the large partnership at the time the petition is filed.

* * * * *

Explanation

Paragraph (c)(1) of Rule 301 is amended to delete the requirement that the petition contain the taxpayer identification number. The amendment is consistent with changes to Rule 34 and with new Rule 27.

Paragraph (b)(1) and (5) of Rule 321 is deleted and replaced with the following. [Paragraphs (a), (b)(2) through (b)(4), (b)(6), (c), and (d) remain unchanged and are omitted here.]

**RULE 321. COMMENCEMENT OF ACTION
FOR DETERMINATION OF RELIEF FROM
JOINT AND SEVERAL LIABILITY ON A JOINT RETURN**

* * * * *

(b) Content of Petition: A petition filed pursuant to this Rule shall be entitled "Petition for Determination of Relief From Joint and Several Liability on a Joint Return" and shall contain the following:

(1) The petitioner's name, State of legal residence, and mailing address.

* * * * *

(5) The name and mailing address of the other individual filing the joint return, if available.

* * * * *

Explanation

Paragraph (b) of Rule 321 is amended to delete the requirements that the petition contain the taxpayer identification numbers of the petitioning spouse and the other individual filing the joint return. The amendments are consistent with changes to Rule 34 and with new Rule 27.

Paragraph (b)(1) of Rule 331 is deleted and replaced with the following. [Paragraphs (a), (b)(2) through (b)(8), (c), and (d) remain unchanged and are omitted here.]

RULE 331. COMMENCEMENT OF LIEN AND LEVY ACTION

* * * * *

(b) Content of Petition: A petition filed pursuant to this Rule shall be entitled "Petition for Lien or Levy Action Under Code Section 6320(c) or 6330(d)", as applicable, and shall contain the following:

(1) In the case of a petitioner who is an individual, the petitioner's name and State of legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, State of legal residence, and principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.

* * * * *

Explanation

Paragraph (b)(1) of Rule 331 is amended to delete the requirement that the petition contain the taxpayer identification number. The amendment is consistent with changes to Rule 34 and with new Rule 27.

Miscellaneous and Conforming Amendments

The Table of Contents is amended as follows.

Table of Contents:

Rule 26. [Reserved-Electronic Filing]

Rule 27. Privacy Protections for Filings Made With the Court:

- (a) Redacted Filings
- (b) Limitations on Remote Access to Electronic Files
- (c) Filings Made Under Seal
- (d) Protective Orders
- (e) Option for Additional Unredacted Filing Under Seal
- (f) Option for Filing a Reference List
- (g) Waiver of Protection of Identifiers
- (h) Inadvertent Waiver

Rule 34. Petitions

- * * * * *
- (d) Use of Form 2 Petition
- (e) Original Required

Rule 50. General Requirements:

- * * * * *
- (g) Effect of Orders

Rule 54. Timely Filing and Joinder of Motions:

- (a) Timely Filing
- (b) Joinder of Motions

Rule 140. Place of Trial:

- (a) Request for Place of Trial
- (b) Form
- (c) Motion To Change Place of Trial

Rule 212. Request for Place for Submission to the Court

Rule 222. Request for Place of Hearing

Rule 242. Request for Place of Trial
Rule 282. Request for Place of Trial
Rule 292. Request for Place of Trial
Rule 302. Request for Place of Trial
Rule 312. Request for Place of Trial
Rule 322. Request for Place of Trial
Rule 332. Request for Place of Trial

Appendix I. Forms

- 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
- Form 6. [Reserved]
- Form 7. Entry of Appearance
- Form 8. Substitution of Counsel
- Form 9. Certificate of Service
- Form 10. Notice of Change of Address
- Form 11. Notice of Election To Intervene
- Form 12. Notice of Election To Participate
- Form 13. Notice of Intervention
- 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

Appendix III. [deleted]

Rule 11 is amended as follows.

RULE 11. PAYMENTS TO THE COURT

All payments to the Court for fees or charges of the Court shall be made either in cash or by check, money order, or other draft made payable to the order of "Clerk, United States Tax Court", and shall be mailed or delivered to the Clerk of the Court at Washington, D.C. Payment may also be made by credit card presented at the Court in Washington, D.C. For the Court's address, see Rule 10(e). * * *

Explanation

Rule 11 is revised to reflect the Court's acceptance of payment by credit card.

Paragraph (c) of Rule 13 is deleted and replaced with the following. [Paragraphs (a), (b), (d), and (e) remain unchanged and omitted here.]

RULE 13. JURISDICTION

* * * * *

(c) Timely Petition Required: In all cases, the jurisdiction of the Court also depends on the timely filing of a petition. See Code sections 6213, 7502; with respect to administrative costs actions, see Code section 7430(f); with respect to declaratory judgment actions, see Code sections 6234, 7428, 7476, 7477, 7478, and 7479; with respect to determination of relief from joint and liability actions, see Code section 6015(e); with respect to disclosure actions, see Code section 6110; with respect to lien and levy actions, see Code sections 6320 and 6330; with respect to partnership actions, see Code sections 6226, 6228, and 6247; with respect to redetermination of employment status actions, see Code section 7436; and with respect to review of failure to abate interest actions, see Code section 6404(h).

* * * * *

Explanation

Paragraph (c) of Rule 13 is amended to reflect the enactment in recent years of Code sections 6015(e), 6234, 6247, 6320, 6330, 7430, 7436, 7477, and 7479.

Paragraph (b) of Rule 21 is amended as follows.

RULE 21. SERVICE OF PAPERS

* * * * *

(b) Manner of Service: (1) *General:* All petitions shall be served by the Clerk. All other papers required to be served on a party shall also be served by the Clerk unless otherwise provided in these Rules or directed by the Court, or unless the original paper is filed with a certificate by a party or a party's counsel that service of that paper has been made on the

party to be served or such party's counsel. For the form of such certificate of service, see Form 9, Appendix I. * * *

* * * * *

(4) *Change of Address:* The Court shall be promptly notified, by a notice of change of address filed with the Court, of the change of mailing address of any party, any party's counsel, or any party's duly authorized representative in the case of a party other than an individual (see Rule 24(a)(2), (a)(3), (b), and (d)). A separate notice of change of address shall be filed for each docket number. For the form of such notice of change of address, see Form 10, Appendix I.

Explanation

Form 10 is renumbered as Form 9. The renumbering of the Court's forms is intended to place the forms in a more logical sequence and provide for the addition of four new forms, including new Form 10 referred to in paragraph (b)(4).

Paragraph (c) of Rule 25 is amended as follows.

RULE 25. COMPUTATION OF TIME

* * * * *

(c) **Enlargement or Reduction of Time:** Unless precluded by statute, the Court in its discretion may make longer or shorter any period provided by these Rules. * * * The period fixed by statute, within which to file a petition with the Court, cannot be extended by the Court.

Explanation

Rule 25(c) is amended to clarify that the Court cannot extend the time period for filing any petition with the Court.

Rule 54 is deleted and replaced with the following.

RULE 54. TIMELY FILING AND JOINDER OF MOTIONS

(a) **Timely Filing:** Unless otherwise permitted by the Court, motions must be made timely.

(b) **Joinder of Motions:** Unless otherwise permitted by the Court, motions shall be separately stated and not joined together, except that motions may be joined in the following

instances: (1) Motions under Rules 51 and 52 directed to the same pleading or other paper; and (2) motions under Rule 56 for the review of a jeopardy assessment and for the review of a jeopardy levy, but only if the assessment and the levy are the subject of the same written statement required by Code section 7429(a)(1).

Explanation

Rule 54 is amended to clarify that the Court in appropriate circumstances may permit the filing of joined motions in addition to those specified in the Rule.

Paragraph (e) of Rule 56 is deleted and replaced with the following. [Paragraphs (a) through (d) remain unchanged and are omitted here.]

**RULE 56. MOTION FOR REVIEW OF JEOPARDY
ASSESSMENT OR JEOPARDY LEVY**

* * * * *

(e) Place of Hearing: If required, a hearing on the motion filed pursuant to this Rule will ordinarily be held at the place of trial previously requested in accordance with paragraph (a) of Rule 140 unless otherwise ordered by the Court.

Explanation

Paragraph (e) of Rule 56 is amended to conform the language with that of Rule 140(a), as amended.

Paragraph (f) of Rule 57 is deleted and replaced with the following. [Paragraphs (a) through (e) and (g) remain unchanged and are omitted here.]

**RULE 57. MOTION FOR REVIEW OF PROPOSED SALE
OF SEIZED PROPERTY**

* * * * *

(f) Place of Hearing: If required, a hearing on a motion filed pursuant to this Rule will ordinarily be held at the place of trial previously requested in accordance with paragraph (a) of Rule 140 unless otherwise ordered by the Court. For the manner in which the Court may dispose of such a motion, see paragraph (g)(3) of this Rule.

* * * * *

Explanation

Paragraph (f) of Rule 57 is amended to conform the language with that of Rule 140(a), as amended.

Paragraphs (b)(1)(J), (b)(2), (h), and (j) of Rule 81 are amended as follows.

RULE 81. DEPOSITIONS IN PENDING CASES

* * * * *

(b) The Application: (1) *Content of Application:*

* * * * *

(J) if the applicant proposes to video record the deposition, then the application shall so state, and shall show the name and address of the video recorder operator and of the operator's employer. (The video recorder operator and the officer before whom the deposition is to be taken may be the same person. See subparagraph (2) of paragraph (j) of this Rule.)

* * * * *

(2) *Filing and Disposition of Application:* * * * If the deposition is to be video recorded, then the Court's order will so state.

* * * * *

(h) Execution and Return of Deposition: * * *

(2) *Form:* * * * The officer shall execute and attach to the deposition a certificate in accordance with Form 16 shown in Appendix I.

* * * * *

(j) Video recorded Depositions: (1) *General:* By stipulation of the parties or upon order of the Court, a deposition to perpetuate testimony to be taken upon oral examination may be video recorded. * * *

(2) *Procedure:* * * * When the deposition spans multiple units of video storage medium (tape, disc, etc.), the end of each unit and the beginning of each succeeding

unit shall be announced on camera by the operator. The deposition shall be timed by a digital clock on camera which shall show continually each hour, minute, and second of the deposition.

* * * * *

(4) *Custody:* The party taking the deposition or such party's counsel shall take custody of and be responsible for the safeguarding of the video recording together with any exhibits, and such party shall permit the viewing of or shall provide a copy of the video recording and any exhibits upon the request and at the cost of any other party.

(5) *Use:* A video recorded deposition may be used at a trial or hearing in the manner and to the extent provided in paragraph (i) of this Rule. The party who offers the video recording in evidence shall provide all necessary equipment for viewing the video recording and personnel to operate such equipment. At a trial or hearing, that part of the audio portion of a video recorded deposition which is offered in evidence and admitted, or which is excluded on objection, shall be transcribed in the same manner as the testimony of other witnesses. The video recording shall be marked as an exhibit and, subject to the provisions of Rule 143(d)(2), shall remain in the custody of the Court.

Explanation

Rule 81 is updated to refer more generically to video depositions, including those recorded on DVDs.

Form 8 is renumbered as Form 16.

Paragraph (b) of Rule 90 is deleted and replaced with the following. [Paragraphs (a) and (c) through (h) remain unchanged and are omitted here.]

RULE 90. REQUESTS FOR ADMISSIONS

* * * * *

(b) The Request: The request may, without leave of Court, be served by any party to a pending case. The request shall separately set forth each matter of which an admission is requested and shall advise the party to whom the request is directed of the consequences of failing to respond as provided by paragraph (c). Copies of documents shall be served with the request unless they have been or are otherwise furnished or made

available for inspection and copying. The party making the request shall simultaneously serve a copy thereof on the other party and file the original with proof of service with the Court.

* * * * *

Explanation

Rule 90(b) is amended to require the party serving a request for admissions to advise the party to whom the request is directed of the consequences of failing to respond. Current Rule 90(b) can be a trap for the unwary. Taxpayers, especially pro se taxpayers, are more likely to respond to requests for admissions if they know the severe consequences of failure to respond.

Paragraph (c) of Rule 110 is deleted and replaced with the following. [Paragraphs (a), (b), (d), and (e) remain unchanged and are omitted here.]

RULE 110. PRETRIAL CONFERENCES

* * * * *

(c) Cases Not Calendared: If a case is not listed on a trial calendar, the Chief Judge, in the exercise of discretion, upon motion of either party or sua sponte, may list such case for a pretrial conference upon a calendar in the place requested for trial, or may assign the case for a pretrial conference either in Washington, D.C., or in any other convenient place.

Explanation

Paragraph (c) of Rule 110 is amended to conform the language with that of Rule 140(a), as amended.

Paragraph (a) of Rule 131 is deleted and replaced with the following. [Paragraphs (b) and (c) remain unchanged and are omitted here.]

RULE 131. TRIAL CALENDARS

(a) General: Each case, when at issue, will be placed upon a calendar for trial in accordance with Rule 140. The Clerk shall notify the parties of the place and time for which the calendar is set.

* * * * *

Explanation

Paragraph (a) of Rule 131 is amended to conform the language with that of Rule 140(a), as amended.

Rule 140 is deleted and replaced with the following.

RULE 140. PLACE OF TRIAL

(a) Request for Place of Trial: The petitioner, at the time of filing the petition, shall file a request for place of trial showing the place at which the petitioner would prefer the trial to be held. If the petitioner has not filed such a request, then the Commissioner, at the time the answer is filed, shall file a request showing the place of trial preferred by the Commissioner. The Court will make reasonable efforts to conduct the trial at the location most convenient to that requested where suitable facilities are available. The parties shall be notified of the place at which the trial will be held.

(b) Form: Such request shall be set forth on a paper separate from the petition or answer. See Form 5, Appendix I.

(c) Motion To Change Place of Trial: If a party desires a change in the place of trial, then such party shall file a motion to that effect, stating fully the reasons therefor. Such motions, made after the notice of the time of trial has been issued, may be deemed dilatory and may be denied unless the ground therefor arose during that period or there was good reason for not making the motion sooner.

Explanation

The electronic imaging implemented by the Court encompasses Designation of Place of Trial forms received with the petitions, so copies of those forms are no longer necessary. Consequently, Rule 140(b) is amended to require the filing of only the signed original of each form. The Designation of Place of Trial Form, Form 5, is also retitled as a "Request for Place of Trial" and revised to provide a "check-the-box" form listing the various places of trial offered by the Court, making Appendix III unnecessary.

Paragraph (c) of Rule 151 is amended as follows.

RULE 151. BRIEFS

* * * * *

(c) Service: * * *

* * * * *

Explanation

The typographical error in the heading of paragraph (c) of Rule 151 is corrected in the Court's looseleaf and online version of the Rules. The heading should be in bold font rather than in italics.

Paragraph (a) of Rule 152 is deleted and replaced with the following. [Paragraphs (b) and (c) remain unchanged and are omitted here.]

RULE 152. ORAL FINDINGS OF FACT OR OPINION

(a) General: Except in actions for declaratory judgment or for disclosure (see Titles XXI and XXII), the Judge, or the Special Trial Judge in any case in which the Special Trial Judge is authorized to make the decision of the Court pursuant to Code section 7436(c) or 7443A(b)(2), (3), (4), or (5), and (c), may, in the exercise of discretion, orally state the findings of fact or opinion if the Judge or Special Trial Judge is satisfied as to the factual conclusions to be reached in the case and that the law to be applied thereto is clear.

Explanation

Paragraph (a) of Rule 152 is amended to provide that Special Trial Judges may issue bench opinions in worker classification cases by adding a reference to new subsection (b)(5) of Code section 7443A.

Paragraph (a) of Rule 155 is deleted and replaced with the following. [Paragraphs (b) and (c) remain unchanged and are omitted here.]

**RULE 155. COMPUTATION BY
PARTIES FOR ENTRY OF DECISION**

(a) Agreed Computations: Where the Court has filed or stated its opinion determining the issues in a case, it may withhold entry of its decision for the purpose of permitting the parties to submit computations pursuant to the Court's determination of the issues, showing the correct amount to be included in the decision. If the parties are in agreement as to the amount to be included in the decision pursuant to the findings and conclusions of the Court, then they, or either of them, shall file promptly with the Court an original and two copies of a computation showing the amount and that there is no disagreement that the figures shown are in accordance with the findings and conclusions of the Court. In the case of an overpayment, the computation shall also include the amount and date of each payment made by the petitioner. The Court will then enter its decision.

* * * * *

Explanation

Rule 155(a) is amended to delete the limitation that the computation show the amount of deficiency, liability, or overpayment due in accordance with the opinion of the Court. The Rule as amended would not be limited to deficiency and liability cases but would permit the filing of computations in all cases.

Paragraph (a) of Rule 174 is deleted and replaced with the following. [Paragraphs (b) and (c) remain unchanged and are omitted here.]

RULE 174. TRIAL

(a) Place of Trial: At the time of filing the petition, the petitioner may, in accordance with Form 5 in Appendix I or by other separate writing, request the place where the petitioner would prefer the trial to be held. If the petitioner has not filed such a request, then the Commissioner, at the time the answer is filed, shall file a request showing the place of trial preferred by the Commissioner. The Court will make reasonable efforts to conduct the trial at the location most convenient to that requested where suitable facilities are available.

* * * * *

Explanation

Paragraph (a) of Rule 174 is amended to conform the language with that of Rule 140(a) and Form 5, as amended.

Rule 175 is deleted and replaced with the following.

RULE 175. NUMBER OF COPIES OF PAPERS

Only the signed original of each petition and each request for place of trial is required to be filed. For all other papers, only an original and two copies need be filed in a small tax case. An additional copy shall be filed for each additional docketed case which has been, or is requested to be, consolidated.

Explanation

Rule 34(d) has been amended and relettered as Rule 34(e), and now provides that only the original of a petition is required to be filed. The amendment to Rule 175 is a conforming amendment to the number of petitions required.

Rule 212 is amended as follows.

**RULE 212. REQUEST FOR PLACE FOR
SUBMISSION TO THE COURT**

At the time of filing a petition for a declaratory judgment, a request for place for submission to the Court shall be filed in accordance with Rule 140. In addition to including in the request the information specified in Rule 140, the petitioner shall also include the date on which the petitioner expects the action will be ready for submission to the Court and the petitioner's estimate of the time required therefor. * * *

Explanation

Rule 212 is amended to conform the language with that of Rule 140(a), as amended.

Paragraphs (a)(2) and (b)(2) of Rule 215 are amended as follows.

RULE 215. JOINDER OF PARTIES

(a) Joinder in Retirement Plan Action: The joinder of parties in retirement plan actions shall be subject to the following requirements:

* * * * *

(2) *Joinder of Additional Parties:* * * * See Form 9, Appendix I. * * *

* * * * *

(b) Joinder in Estate Tax Installment Payment Action: The joinder of parties in estate tax installment payment actions shall be subject to the following requirements:

* * * * *

(2) *Joinder of Additional Parties:* * * * See Form 9, Appendix I. * * *

* * * * *

Explanation

Form 10 is renumbered as Form 9.

Rule 222 is amended as follows.

RULE 222. REQUEST FOR PLACE OF HEARING

At the time of filing a petition in a disclosure action, a request for a place of hearing shall be filed in accordance with Rule 140. * * *

Explanation

Rule 222 is amended to conform the language with that of Rule 140(a), as amended.

Paragraph (b)(6) of Rule 240 is amended as follows.

RULE 240. GENERAL

* * * * *

(b) Definitions: * * *

(6) The term "administrative adjustment request" means a request for an administrative adjustment of partnership items filed by the tax matters partner on behalf of the partnership under Code section 6227(c).

* * * * *

Explanation

The typographical error in Rule 240(b)(6) is corrected.

Rule 242 is deleted and replaced with the following.

RULE 242. REQUEST FOR PLACE OF TRIAL

At the time of filing a petition in a partnership action, a request for place of trial shall be filed in accordance with Rule 140.

Explanation

Rule 242 is amended to conform the language with that of Rule 140(a), as amended.

Paragraph (c)(2) is amended as follows.

RULE 270. GENERAL

* * * * *

(c) Jurisdictional Requirements: * * *

²(2) A * * *

* * * * *

Explanation

The typographical error in Rule 270(c)(2) is corrected.

Rule 282 is deleted and replaced with the following.

RULE 282. REQUEST FOR PLACE OF TRIAL

At the time of filing a petition for review of failure to abate interest, a request for place of trial shall be filed in accordance with Rule 140.

Explanation

Rule 282 is amended to conform the language with that of Rule 140(a), as amended.

Rule 292 is deleted and replaced with the following.

RULE 292. REQUEST FOR PLACE OF TRIAL

At the time of filing a petition for redetermination of employment status, the petitioner shall file a request for place of trial in accordance with Rule 140.

Explanation

Rule 292 is amended to conform the language with that of Rule 140(a), as amended.

Rule 302 is deleted and replaced with the following.

RULE 302. REQUEST FOR PLACE OF TRIAL

At the time of filing a petition in a large partnership action, a request for place of trial shall be filed in accordance with Rule 140.

Explanation

Rule 302 is amended to conform the language with that of Rule 140(a), as amended.

Rule 312 is deleted and replaced with the following.

RULE 312. REQUEST FOR PLACE OF TRIAL

At the time of filing a petition for declaratory judgment with respect to an oversheltered return, the petitioner shall file a request for place of trial in accordance with Rule 140.

Explanation

Rule 312 is amended to conform the language with that of Rule 140(a), as amended.

Rule 322 is deleted and replaced with the following.

RULE 322. REQUEST FOR PLACE OF TRIAL

At the time of filing a petition for determination of relief from joint and several liability on a joint return, the petitioner shall file a request for place of trial in accordance with Rule 140.

Explanation

Rule 322 is amended to conform the language with that of Rule 140(a), as amended.

Paragraph (b) of Rule 325 is deleted and replaced with the following. [Paragraph (a) remains unchanged and is omitted here.]

RULE 325. NOTICE AND INTERVENTION

* * * * *

(b) Intervention: If the other individual filing the joint return desires to intervene, then such individual shall file a notice of intervention with the Court not later than 60 days after service of the notice by the Commissioner of the filing of the petition, unless the Court directs otherwise. All new matters of claim or defense in a notice of intervention shall be deemed denied. As to the form and content of a notice of intervention, see Appendix I, Form 13.

Explanation

New Form 13, Notice of Intervention, is issued for actions for determination of relief from joint and several liability on a joint return.

Rule 332 is deleted and replaced with the following.

RULE 332. REQUEST FOR PLACE OF TRIAL

At the time of filing a petition for a lien and levy action, a request for place of trial shall be filed in accordance with Rule 140.

Explanation

Rule 332 is amended to conform the language with that of Rule 140(a), as amended.

Appendix I is deleted and is replaced with the following.

APPENDIX I

FORMS

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
- Form 6. [Reserved]
- *Form 7. Entry of Appearance
- *Form 8. Substitution of Counsel
- Form 9. Certificate of Service
- Form 10. Notice of Change of Address
- Form 11. Notice of Election To Intervene
- Form 12. Notice of Election To Participate
- *Form 13. Notice of Intervention
- *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, 7, 8, 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. 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.

FORM 1

PETITION (Sample Format)^{***}

(See Rules 30 through 34)

www.ustaxcourt.gov

UNITED STATES TAX COURT

	}	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.]

^{***} Form 1 provides a sample format that is especially appropriate for use by counsel in complex cases. To commence one of 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); and interest abatement actions (Rule 281). See Form 3 for a fillable form that may be used for administrative costs actions. See Form 2 for a fillable form that may be used for other cases not described in this note.

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, so as to enable the Commissioner to admit or deny each allegation. See Rules 31(a) and 34(b)(5).]

WHEREFORE, petitioner prays that [here set forth the relief desired].

(Signed)

Petitioner or Counsel

.....
Present Address—City, State, ZIP Code

Dated:

.....
(Area code) Telephone no.

.....
Counsel's Tax Court Bar Number

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 the IRS issued the NOTICE(s) checked above: _____

3. Provide the city and State of the IRS office issuing the NOTICE(s): _____

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 Determination or Notice 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): _____

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)

Explanation

Form 2 has been amended to be clearer, more informative, and more helpful to taxpayers, counsel, the IRS, and the Court. New Form 2 will encourage better pleadings by helping the taxpayer better identify the matters in dispute, points of disagreement with the IRS, and factual allegations. This will help the Court and the IRS better understand the taxpayer's position. New Form 2 more closely aligns with the requirements of Rule 34(b); concurrent amendments to Rule 34 make clear that taxpayers may file petitions using either Form 1 or Form 2. New Form 2 also requires the taxpayer affirmatively to choose between small tax case procedures and regular tax case procedures, so as to guard against the taxpayer's inadvertently waiving regular tax case procedures and the right to appeal. In addition, new Form 2 promotes privacy and security objectives by encouraging the taxpayer to omit or remove from the petition and other documents filed with the Court certain confidential information as specified in the Court's new Notice Regarding Privacy and Public Access to Case Files.

As a convenience to taxpayers, and to help them better understand and comply with Tax Court procedures, Form 2, Form 4, and Form 5 will be printed in a packet, prefaced with an instruction sheet (sample attached) which will explain, among other things, jurisdictional limits for small tax case procedures.

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 3 of the petition form (Form 2). If you check neither box, the Court will file your case as a regular case.

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

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

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

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

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

Enclosures

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

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

For further important information, see the Court’s Web site at www.ustaxcourt.gov or the “Information for 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

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent



Docket No.

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

1. Petitioner(s) appeal(s) the DECISION dated denying (in whole or in part) an award for reasonable administrative costs by the Internal Revenue Service. A copy of the DECISION should be redacted as provided by Rule 27 and attached to the petition. You must submit with the petition a Form 4, Statement of Taxpayer Identification Number.

2. Set forth in the appropriate column the AMOUNT of administrative costs (a) claimed in the administrative proceeding, (b) denied by the Internal Revenue Service, and (c) now claimed in this Court proceeding (if different from the amount claimed in the administrative proceeding).

	(a)	(b)	(c)
	Claimed	Denied	Now claimed
	\$	\$	\$

3. Explain briefly why you disagree with the DECISION denying an award for reasonable administrative costs by the Internal Revenue Service.

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

4. Petitioner(s)' present net worth (does) (does not) exceed \$2,000,000. [Strike through as appropriate.]

.....
Signature of Petitioner Date Signature of Petitioner (Spouse) Date

.....
Present address--City, State, ZIP Code, telephone no. (including area code)

.....
Signature of counsel (if retained by petitioners) Date

.....
Name, address, telephone no. (including area code), and Tax Court Bar Number of counsel

FORM 4

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

(See Rule 20(b))
www.ustaxcourt.gov

UNITED STATES TAX COURT

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

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

(E.g., Social Security number(s), employer identification number(s))

Name of Petitioner _____

Petitioner's Taxpayer Identification Number _____

Name of Additional Petitioner _____

Additional Petitioner's Taxpayer Identification Number _____

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return:

Taxpayer Identification Number of the other individual, if available:

SIGNATURE OF PETITIONER(S) OR COUNSEL

DATE

SIGNATURE OF ADDITIONAL PETITIONER

DATE

FORM 5
REQUEST FOR PLACE OF TRIAL
(See Rule 140)
www.ustaxcourt.gov
UNITED STATES TAX COURT

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent



Docket No.

REQUEST FOR PLACE OF TRIAL

Place an "X" in only one box to request your place 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
- 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

FORM 6

[RESERVED]

FORM 7

ENTRY OF APPEARANCE

(See Rule 24)

www.ustaxcourt.gov

UNITED STATES TAX COURT

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

ENTRY OF APPEARANCE

The undersigned, being duly admitted to practice before the United States Tax Court, hereby enters an appearance for the petitioner in the above-entitled case.

Dated:

.....
Signature

.....
Printed name

.....
Office address

.....
City State/ZIP Code

.....
(Area code) Telephone no.

.....
Tax Court Bar Number

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

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

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

NOTICE OF CHANGE OF ADDRESS

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

Old Address:	_____

Telephone:	_____

New Address:	_____

Telephone:	_____

Signature: _____

Printed name: _____

Date: _____

FORM 11

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

(See Rule 245)
www.ustaxcourt.gov

UNITED STATES TAX COURT

ABC Partnership, Richard Roe,
A Partner Other Than the Tax
Matters Partner,
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

}
Docket No.

NOTICE OF ELECTION TO INTERVENE

Mary Doe, the tax matters partner in the ABC Partnership, hereby elects to intervene, pursuant to section 6226(b)(5), I.R.C. 1986, and Rule 245(a), Tax Court Rules of Practice and Procedure, in the above-entitled action for readjustment of partnership items.

Dated:
Mary Doe
Tax Matters Partner
Present Address—City, State,
ZIP Code, Telephone no.
(including area code)

Dated:
Counsel for Tax Matters Partner
Present Address—City, State,
ZIP Code, Telephone no.
(including area code)
Tax Court Bar Number

FORM 12

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

(See Rule 245)
www.ustaxcourt.gov

UNITED STATES TAX COURT

ABC Partnership, Mary Doe,
Tax Matters Partner,
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent



Docket No.

NOTICE OF ELECTION TO PARTICIPATE

Richard Roe hereby elects to participate, pursuant to section 6226(c)(2), I.R.C. 1986, and Rule 245(b), Tax Court Rules of Practice and Procedure, in the above-entitled action for readjustment of partnership items.

Richard Roe satisfies the requirements of section 6226(d), I.R.C. 1986, because he was a partner during the applicable period(s) for which readjustment of partnership items is sought and, if such readjustment is made, the tax attributable to such partnership items may be assessed against him.

Dated:

.....

Richard Roe
Present Address—City, State,
ZIP Code, Telephone no.
(including area code)

Dated:

.....

Counsel for Richard Roe
Present Address—City, State,
ZIP Code, Telephone no.
(including area code)
Tax Court Bar Number

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

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

NOTICE OF INTERVENTION

Mary Doe, the spouse or former spouse of petitioner, 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.

Dated:

Intervenor
Present Address—City, State,
ZIP Code, Telephone no.
(including area code)

Dated:

Counsel for Intervenor
Present Address—City, State,
ZIP Code, Telephone no.
(including area code)
Tax Court Bar Number

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:

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



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

Return on Service

The above-named witness was summoned on at by

Date

Time

delivering a copy of this subpoena to (him)(her), and, if a witness for the petitioner, by tendering fees and mileage to (him)(her) pursuant to Rule 148 of the Rules of Practice and Procedure of the Tax Court.

Dated Signed

Subscribed and sworn to before me this day of,

.....[Seal]

Name

Title

FORM 15

APPLICATION FOR ORDER TO TAKE DEPOSITION

(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 following 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 operator
and the name and address of the operator's employer are

.....
.....

Dated

(Signed)

Petitioner or Counsel

.....

Post office address

.....

Counsel's Tax Court Bar Number

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,
Date
at, ato'clockm.,
Room number, street number, street name, city and State

under the said order and in the presence of and,
the counsel of the respective parties, to take the following depositions, viz:

....., a witness produced
on behalf of the
Petitioner or Respondent

....., a witness produced
on behalf of the
Petitioner or Respondent

....., a witness produced
on behalf of the
Petitioner or Respondent

2. Each witness was examined under oath at such times and places as conditions of adjournment required, and the
testimony of each witness (or each witness's answers to the questions filed) was recorded or otherwise reported and reduced to
writing by me or under my direction.

3. After the said testimony of each witness was reduced to writing, the transcript of the testimony was read and signed
by the witness and was acknowledged by the witness to be the witness's testimony, in all respects only and correctly transcribed
except as otherwise stated.

4. All exhibits introduced during the deposition are transmitted herewith, except to the following extent agreed to by
the parties or directed by the Court [state disposition of exhibits if not transmitted with the deposition]:

5. This deposition (was) (was not) taken on written questions pursuant to Rule 84 of the Rules of Practice and
Procedure of the United States Tax Court. All such written questions are annexed to the deposition.

6. After the signing of the deposition, no alterations or changes were made therein.

7. I am not a relative or employee or counsel of any party, or a relative or employee or associate of such counsel, nor
am I financially interested in the action.

.....
Signature of person taking deposition
.....
Official title

NOTE--This form, when properly executed, should be attached to and bound with the transcript preceding the first
page thereof. It should then be delivered to the party taking the deposition or such party's counsel.

FORM 17

NOTICE OF APPEAL TO COURT OF APPEALS

(See Rules 190 and 191)

www.ustaxcourt.gov

UNITED STATES TAX COURT

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

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

Appendix III is deleted.

The Index is amended as follows.

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ARBITRATION, VOLUNTARY BINDING

availability 124(a)

* * * * *

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(See also OVERSHELTERED RETURNS, ACTIONS FOR
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* * * * *

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*	*	*	*	*	*	*
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TRIALS

*	*	*	*	*	*	*
place of						
(See also PLACE OF TRIAL						
OR HEARING)						
motion to change						140(c)
request for						140(a), 140(b)