UNITED STATES TAX COURT

WASHINGTON, DC 20217

Petitioner(s) v. COMMISSIONER OF INTERNAL REVENUE,	Docket No
Respondent	
OWNERSHIP DISCLOSURE STATEMENT	
Pursuant to Rule 20(c), Tax Court Rules of Practice	and Procedure,
	makes the following disclosure:
[If petitioner is a nongovernmental corporation, provide	the following information:]
A. All parent corporations, if any, of petitioner, or state that there are no parent corporations:	
B. All publicly held entities owning 10 percent or m such entity:	nore of petitioner's stock, or state that there is no
OR	
[If petitioner is a nongovernmental large partnership or la a partner other than a tax matters partner of a nongovernmental large partner of a nongovernmental large partner of a nongovernmental large partnership or la partnership at large partnership or large large p	
Signature of Counsel or Petitioner's Duly Authorized Representative	Date