

## **Information About Filing a Case in the United States Tax Court**

Attached are the forms to use in filing your case in the United States Tax Court.

It is very important that you take time to carefully read the information on this page and that you properly complete and submit these forms to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

### **Small Tax Case or Regular Tax Case**

If you seek review of one of the four types of IRS Notices listed in paragraph 1 of the petition form (Form 2), you may file your petition as a "small tax case" if your dispute meets certain dollar limits (described below). "Small tax cases" are handled under simpler, less formal procedures than regular cases. However, the Tax Court's decision in a small tax case cannot be appealed to a Court of Appeals by the IRS or by the taxpayer(s).

You can choose to have your case conducted as either a small tax case or a regular case by checking the appropriate box in paragraph 4 of the petition form (Form 2). If you check neither box, the Court will file your case as a regular case.

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

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

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

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

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

### **Enclosures**

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

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

For further important information, see the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) or the "Persons Representing Themselves Before the U.S. Tax Court" booklet available from the Tax Court.

UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://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 Persons Representing Themselves Before the U.S. Tax  
Court booklet or the Tax Court's Web site.)

☐ Notice of Determination

Concerning Collection Action

☐ Notice of Determination Concerning Worker Classification

2. Provide the date(s) the IRS issued the NOTICE(s) checked above and the city and State of the IRS office(s)  
issuing the NOTICE(S): \_\_\_\_\_

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: \_\_\_\_\_

4. SELECT ONE OF THE FOLLOWING:

If you want your case conducted under small tax case procedures, check here:

☐ **(CHECK**

If you want your case conducted under regular tax case procedures, check here:

☐ **ONE BOX)**

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer  
or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

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

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**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](http://www.ustaxcourt.gov).

\_\_\_\_\_  
SIGNATURE OF PETITIONER      DATE      (AREA CODE) TELEPHONE NO.

\_\_\_\_\_  
MAILING ADDRESS      CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE)      DATE      (AREA CODE) TELEPHONE NO.

\_\_\_\_\_  
MAILING ADDRESS      CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)      NAME OF COUNSEL      TAX COURT BAR NO.

\_\_\_\_\_  
MAILING ADDRESS, CITY, STATE, ZIP CODE      DATE      (AREA CODE) TELEPHONE NO.

UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

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

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

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

Name of Petitioner \_\_\_\_\_

Petitioner's Taxpayer Identification Number \_\_\_\_\_

Name of Additional Petitioner \_\_\_\_\_

Additional Petitioner's Taxpayer Identification Number \_\_\_\_\_

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

\_\_\_\_\_

Taxpayer Identification Number of the other individual, if available:

\_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF PETITIONER OR COUNSEL

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF ADDITIONAL PETITIONER

\_\_\_\_\_  
DATE

UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

\_\_\_\_\_  
Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

}  
Docket No.

REQUEST FOR PLACE OF TRIAL

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

ALABAMA

- ☐ Birmingham
- ☐ Mobile

ALASKA

- ☐ Anchorage

ARIZONA

- ☐ Phoenix

ARKANSAS

- ☐ Little Rock

CALIFORNIA

- ☐ Fresno\*
- ☐ Los Angeles
- ☐ San Diego
- ☐ San Francisco

COLORADO

- ☐ Denver

CONNECTICUT

- ☐ Hartford

DISTRICT OF

COLUMBIA

- ☐ Washington

FLORIDA

- ☐ Jacksonville
- ☐ Miami
- ☐ Tallahassee\*
- ☐ Tampa

GEORGIA

- ☐ Atlanta

HAWAII

- ☐ Honolulu

IDAHO

- ☐ Boise
- ☐ Pocatello\*

ILLINOIS

- ☐ Chicago
- ☐ Peoria\*

INDIANA

- ☐ Indianapolis

IOWA

- ☐ Des Moines

KANSAS

- ☐ Wichita\*

KENTUCKY

- ☐ Louisville

LOUISIANA

- ☐ New Orleans
- ☐ Shreveport\*

MAINE

- ☐ Portland\*

MARYLAND

- ☐ Baltimore

MASSACHUSETTS

- ☐ Boston

MICHIGAN

- ☐ Detroit

MINNESOTA

- ☐ St. Paul

MISSISSIPPI

- ☐ Jackson

MISSOURI

- ☐ Kansas City
- ☐ St. Louis

MONTANA

- ☐ Billings\*
- ☐ Helena

NEBRASKA

- ☐ Omaha

NEVADA

- ☐ Las Vegas
- ☐ Reno

NEW MEXICO

- ☐ Albuquerque

NEW YORK

- ☐ Albany\*
- ☐ Buffalo
- ☐ New York City
- ☐ Syracuse\*

NORTH CAROLINA

- ☐ Winston-Salem

NORTH DAKOTA

- ☐ Bismarck\*

OHIO

- ☐ Cincinnati
- ☐ Cleveland
- ☐ Columbus

OKLAHOMA

- ☐ Oklahoma City

OREGON

- ☐ Portland

PENNSYLVANIA

- ☐ Philadelphia
- ☐ Pittsburgh

SOUTH CAROLINA

- ☐ Columbia

SOUTH DAKOTA

- ☐ Aberdeen\*

TENNESSEE

- ☐ Knoxville
- ☐ Memphis
- ☐ Nashville

TEXAS

- ☐ Dallas
- ☐ El Paso
- ☐ Houston
- ☐ Lubbock
- ☐ San Antonio

UTAH

- ☐ Salt Lake City

VERMONT

- ☐ Burlington\*

VIRGINIA

- ☐ Richmond
- ☐ Roanoke\*

WASHINGTON

- ☐ Seattle
- ☐ Spokane

WEST VIRGINIA

- ☐ Charleston

WISCONSIN

- ☐ Milwaukee

WYOMING

- ☐ Cheyenne\*

\_\_\_\_\_  
Signature of Petitioner(s) or Counsel

\_\_\_\_\_  
Date