

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 ACTION(S) you dispute:

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

\*For additional information, please see “Taxpayer Information: Starting a Case” at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) (accessible by hyperlink from asterisks above, or in the Court’s information booklet).

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

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

4. SELECT ONE OF THE FOLLOWING (unless your case is a whistleblower or a certification action):

If you want your case conducted under small tax case procedures, check here: ☐ **(CHECK ONE BOX)**  
If you want your case conducted under regular tax case procedures, check here: ☐

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 any NOTICE(S) the IRS issued to you
- ☐ Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- ☐ The Request for Place of Trial (Form 5) ☐ The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

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