

UNITED STATES TAX COURT

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

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

AMENDED PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:

- |   |   |
|---|---|
| <input type="checkbox"/> Notice of Deficiency                                 | <input type="checkbox"/> Determination of Worker Classification*  |
| <input type="checkbox"/> Notice of Determination Concerning Collection Action | <input type="checkbox"/> Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. |
| <input type="checkbox"/> Notice of Final Determination Not to Abate Interest* |   |

\*Please see the Court's Web site, [www.ustaxcourt.gov](http://www.ustaxcourt.gov), or information booklet for additional information if (1) you filed a claim for interest abatement or requested relief from joint and several liability, and the IRS has not made a determination, or (2) the petition involves a worker classification case.

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:	<input type="checkbox"/> <b>(CHECK</b>
If you want your case conducted under regular tax case procedures, check here:	<input type="checkbox"/> <b>ONE BOX)</b>

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).

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