

REPORTS OF THE UNITED STATES TAX COURT



U. S. TAX COURT

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July 1, 1981, to December 31, 1981

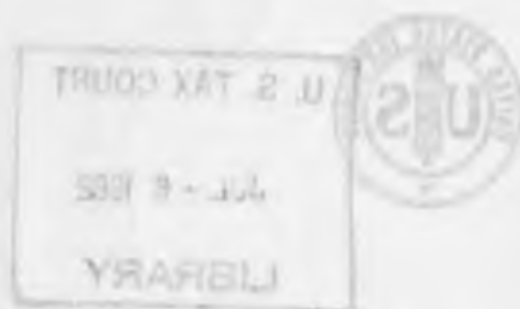
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REPORTS OF THE UNITED STATES TAX COURT



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Volume 11

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JUDGES OF THE UNITED STATES TAX COURT

Chief Judge

THEODORE TANNENWALD, JR.¹

Judges

IRENE F. SCOTT	DARRELL D. WILES
WILLIAM M. FAY	RICHARD C. WILBUR
HOWARD A. DAWSON, JR.	HERBERT L. CHABOT
CHARLES R. SIMPSON	ARTHUR L. NIMS III
C. MOXLEY FEATHERSTON	EDNA G. PARKER
LEO H. IRWIN	SHELDON V. EKMAN
SAMUEL B. STERRETT	_____ (vacancy)
WILLIAM A. GOFFE	_____ (vacancy)
CYNTHIA HOLCOMB HALL ²	_____ (vacancy)

Senior judges recalled to perform judicial duties under the provisions of section 7447 of the Internal Revenue Code of 1954:

J. GREGORY BRUCE ³	ARNOLD RAUM
NORMAN O. TIETJENS	WILLIAM M. DRENNEN
BRUCE M. FORRESTER	

Special Trial Judges

JAMES M. GUSSIS	JOHN J. PAJAK
FRED S. GILBERT, JR.	DARRELL D. HALLETT
FRANCIS J. CANTREL	FRED R. TANSILL
DANIEL J. DINAN	RANDOLPH F. CALDWELL, JR.
MARVIN F. PETERSON	LEE M. GALLOWAY

CHARLES S. CASAZZA, *Clerk*

¹ Judge Tannenwald succeeded Judge Featherston as Chief Judge on July 1, 1981.

² Judge Hall resigned November 19, 1981.

³ Termination of recall December 31, 1981.

UNITED STATES TAX COURT

WASHINGTON, D.C.

GENERAL ORDER No. 2

Supplement 8

Effective July 2, 1981, and until further notice, Judge Norman O. Tietjens is designated as the Judge in charge of the Small Tax Case Division of the United States Tax Court. Judge William M. Fay and Judge Bruce M. Forrester are designated as alternates to Judge Tietjens.

THEODORE TANNENWALD, JR.

Chief Judge.

Dated: July 24, 1981

IV

AMENDMENTS
to
RULES OF PRACTICE AND PROCEDURE
of the
UNITED STATES TAX COURT

Rules 13, 20, 34, and 175 of the Rules of Practice and Procedure of the United States Tax Court are amended as hereinafter set forth.

The foregoing amendments to the Rules are effective from March 1, 1982.

The Notes accompanying these amendments were prepared by the Rules Committee and are included herein for the convenience of the Bar. They are not officially part of the Rules and will not be included in the printed publication that will be prepared for general distribution.

AMENDMENTS

OF

RULES OF PRACTICE AND PROCEDURE

OF THE

UNITED STATES TAX COURT

These amendments to the Rules of Practice and Procedure of the United States Tax Court are intended to bring the Rules into conformity with the provisions of the Internal Revenue Code of 1954.

The amendments are effective as to all cases filed on or after the date of the amendments.

The amendments are intended to conform the Rules to the provisions of the Internal Revenue Code of 1954, and to the decisions of the United States Supreme Court and the United States Tax Court. The amendments are intended to conform the Rules to the provisions of the Internal Revenue Code of 1954, and to the decisions of the United States Supreme Court and the United States Tax Court.

TITLE II

THE COURT

RULE 13. JURISDICTION

(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required: Except in actions for declaratory judgment or for disclosure (see Titles XXI and XXII), the jurisdiction of the Court depends (1) in a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of deficiency in income, gift, or estate tax or, in the taxes under Chapter 41, 42, 43, or 44 of the Code (relating to the excise taxes on certain organizations and persons dealing with them), or in the tax under Chapter 45 of the Code (relating to the windfall profit tax), or in any other taxes which are the subject of the issuance of a notice of deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code Sections 6212, 6213, and 6901.

Note

Rule 13 (a) has been amended to reflect the newly acquired jurisdiction of the Court in respect of the windfall profit tax.

TITLE III

COMMENCEMENT OF CASE; SERVICE AND FILING OF PAPERS; FORM AND STYLE OF PAPERS; APPEARANCE AND REPRESENTATION; COMPUTATION OF TIME

RULE 20. COMMENCEMENT OF CASE

(b) **Filing Fee:** At the time of filing a petition, a fee of \$60 shall be paid, unless the petitioner elects in accordance with Rule 172 to have the case treated as a "small tax case" as defined in Rule 171. If the petitioner makes such an election, a fee of \$10 shall be paid. If such election was made but, on motion of the petitioner, the Court orders that the case shall not be tried under the "small tax case" rules, an additional fee of \$50 shall be paid at the time of such order. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit containing specific financial information that he is unable to make such payment.

Note

Par. (b) of this Rule has been revised to increase the fee charged for petitions where the petitioner does not elect to have the case treated as a small tax case. Such action is taken pursuant to the authority of section 751 of the Economic Recovery Tax Act of 1981, Pub. L. 97-34 (Aug. 13, 1981). The revised Rule is applicable to petitions filed after December 31, 1981.

TITLE IV

PLEADINGS

RULE 34. PETITION

(d) **Number Filed:** For each petition filed, there shall be a signed original together with two conformed copies.

Note

Paragraph (d) has been added to this Rule to provide that only two copies are to be filed with each original petition.

TITLE XVII
SMALL TAX CASES

RULE 175. PLEADINGS

(a) Petition: (1) * * *

(2) Filing Fee: The fee for filing a petition shall be \$10, payable at the time of filing. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit containing specific financial information that he is unable to make such payment.

Note

Par. (a)(2) of this Rule has been revised to conform to the provisions of Rule 20(b).