

## 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, or file the forms electronically pursuant to the Court's eFiling provisions.

### Small Tax Case or Regular Tax Case

If you seek review of an action (other than a whistleblower or a certification action) 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 a 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 a 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 a Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (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 a Notice of Determination of Worker Classification, the amount in dispute cannot exceed \$50,000 for any calendar quarter.

(5) If you seek review of a Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or if the IRS failed to send you a Notice of Final Determination with respect to a claim for interest abatement that you filed with the IRS at least 180 days before), the amount of the abatement cannot exceed \$50,000.

### 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 any Notice of Deficiency, Notice of Determination, or Final 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 "Information for 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 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 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 Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State  |
| <input type="checkbox"/> Notice of Determination of Worker Classification*  | <input type="checkbox"/> Notice of Determination Under Section 7623 Concerning Whistleblower Action*   |

\*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.	

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

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