

## **Fill-in Forms Instructions:**

Tax Court forms can be filled-in and printed directly from Acrobat Reader 3.0 (or later). However, the information entered on a form cannot be saved to disk unless you are using the full Adobe Acrobat software suite.

Clicking on a form link will launch the Acrobat Reader plug-in and display the form within your browser window (please note the Acrobat toolbar that appears across the top of the form within the browser). You may also wish to download the form directly to your disk to fill in at a later time. To do so, right-click on the form link and select "Save Target As..." (Internet Explorer) or "Save Link As..." (Netscape Navigator) to save the form file to disk.

## **Filling in the Forms:**

- You will see four copies of the Petition (T.C. Form 2) and four copies of the Designation of Place of Trial (Form 5) following these instructions. Type the required information on only the first copy of each form. The remaining copies will be filled in automatically. When printed, three of the printed copies of each form should be filed with the Court. The fourth copy of each form is for your records.
- Move the mouse pointer over a blank field (e.g. Petitioner(s) name) on the form. The mouse pointer will turn into a vertical I-beam, indicating that the field is editable.
- Click the left mouse button once within the field and begin typing.
- Press the Tab key to move forward through the form. Press Shift+Tab to move backwards.
- When you have completed the form, click once on a blank area of the form to de-select the last active field. If a field is left active, the information it contains will not print.
- Click the print icon on the **Acrobat Reader toolbar** to print the form.

## **Petition Kit - Information and Attachments to Include:**

### **Petition Form:**

1. Your full name (all names if the Notice was addressed to more than one person and each person wishes to dispute the Notice).
2. The type of petition you intend to file (check the appropriate box).
3. The date of the Notice issued to you by the Commissioner of Internal Revenue, with a copy of the Notice attached to each copy of the petition. Do not attach any other documents to the petition.

4. Your social security or other taxpayer identification number.
5. A statement of the type of relief you wish and why you believe you are entitled to such relief. List the errors that you believe the IRS made in the notice of deficiency or the notice of determination that was sent to you. You should also briefly state the facts that you rely upon to support your position. Clearly stating why you believe the IRS is wrong and what facts you rely upon will help the Tax Court understand your position.
6. Your signature, date, present address, and telephone number at the bottom of the petition.
7. In your envelope include:
  - (a) The original and two copies of your petition with a complete copy of your Notice attached to the original and each copy;
  - (b) your \$60.00 filing fee in the form of a check or money order, payable to the "Clerk, United States Tax Court," and
  - (c) your Designation of Place of Trial showing the city in which you wish your case to be tried.

**Designation of Place of Trial Form:**

1. The city in which you wish your case to be tried. See page 3 for the list of cities.
2. Your signature and date signed.

The Petition and Designation of Place of Trial forms must be filed with the Tax Court in Washington, D.C. You may hand deliver it to the Tax Court between 8 a.m. and 4:30 p.m (EST) or mail the **original and 2 copies** to:

United States Tax Court  
400 Second Street, NW  
Washington, DC 20217-0002.

For additional guidance in completing the petition form, see the Starting a Case section of Taxpayer Information.

Below is the list of cities in which the Tax Court holds trial sessions. The cities marked by asterisks (\*) are those in which only small tax case trials are heard. In the other cities, both regular and small tax cases are heard. View a [map of places of trial](#).

Alabama	Kentucky	Ohio
Birmingham	Louisville	Cincinnati
Mobile	Louisiana	Cleveland
Alaska	New Orleans	Columbus
Anchorage	*Shreveport	Oklahoma
Arizona	Maine	Oklahoma City
Phoenix	*Portland	Oregon
Arkansas	Maryland	Portland
Little Rock	Baltimore	Pennsylvania
California	Massachusetts	Philadelphia
*Fresno	Boston	Pittsburgh
Los Angeles	Michigan	South Carolina
San Diego	Detroit	Columbia
San Francisco	Minnesota	South Dakota
Colorado	St. Paul	*Aberdeen
Denver	Mississippi	Tennessee
Connecticut	Jackson	Knoxville
Hartford	Biloxi	Memphis
District of Columbia	Missouri	Nashville
Washington	Kansas City	Texas
Florida	St. Louis	Dallas
Jacksonville	Montana	El Paso
Miami	*Billings	Houston
*Tallahassee	Helena	Lubbock
Tampa	Nebraska	San Antonio
Georgia	Omaha	Utah
Atlanta	Nevada	Salt Lake City
Hawaii	Las Vegas	Vermont
Honolulu	Reno	*Burlington
Idaho	New Mexico	Virginia
Boise	Albuquerque	Richmond
*Pocatello	New York	Roanoke
Illinois	*Albany	Washington
Chicago	Buffalo	Seattle
*Peoria	New York City	Spokane
Indiana	*Syracuse	West Virginia
Indianapolis	Westbury	Charleston
Iowa	North Carolina	Huntington
Des Moines	Winston-Salem	Wisconsin
Kansas	North Dakota	Milwaukee
*Wichita	*Bismarck	Wyoming
		*Cheyenne

UNITED STATES TAX COURT  
www.ustaxcourt.gov

This form can be filled-in and printed directly from Acrobat Reader. However, please be aware that the information you enter on a form cannot be saved to disk unless you are using the full Adobe Acrobat software suite.

To begin, move your mouse pointer over the Petitioner(s) name field. Your pointer will turn into a vertical beam, indicating that you are over an editable field. Simply click once and begin typing. Use the Tab key to move forward through the form fields (Shift+Tab to move backwards).

(FIRST) (MIDDLE) (LAST)  
\_\_\_\_\_  
(PLEASE TYPE OR PRINT) Petitioner(s)  
v.  
COMMISSIONER OF INTERNAL REVENUE  
Respondent

}  
Docket No.

**PETITION**

1. Petitioner(s) hereby file(s) a (PLACE AN "X" IN THE APPROPRIATE BOX):

- Petition for Redetermination of a Deficiency
- Petition for Determination of Relief from Joint and Several Liability on a Joint Return
- Petition for Lien or Levy Action (Collection Action)
- Petition for Redetermination of Employment Status (Worker Classification)

2. Petitioner(s) disagree(s) with the determination contained in the notice issued by the Internal Revenue Service for the year(s) or period(s) \_\_\_\_\_, as set forth in such notice dated \_\_\_\_\_, A COPY OF WHICH IS ATTACHED. DO NOT ATTACH ANY OTHER DOCUMENTS TO THIS PETITION.

3. Petitioner(s)' taxpayer identification (e.g., Social Security) number(s) is (are)

\_\_\_\_\_

4. Set forth the relief requested and the reasons why you believe you are entitled to such relief.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Petitioner(s) request(s) that this case be conducted under the "small tax case" procedures. The amount in dispute or any overpayment claimed is \$50,000 or less. A decision in a "small tax case" is final and cannot be appealed to a Court of Appeals by the Internal Revenue Service or the Petitioner(s). If you do **NOT** want this case conducted as a "small tax case", place an "X" in the following box.

\_\_\_\_\_  
SIGNATURE OF PETITIONER DATE

\_\_\_\_\_  
(PRINT) MAILING ADDRESS

\_\_\_\_\_  
CITY STATE ZIP CODE ( ) AREA CODE TELEPHONE NO.

\_\_\_\_\_  
SIGNATURE OF PETITIONER (e.g., SPOUSE) DATE  
(IF NAMED IN THE FINAL NOTICE)

\_\_\_\_\_  
(PRINT) MAILING ADDRESS

\_\_\_\_\_  
CITY STATE ZIP CODE ( ) AREA CODE TELEPHONE NO.

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

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(PLEASE TYPE OR PRINT) Petitioner(s)
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Input box for "small tax case" election

SIGNATURE OF PETITIONER DATE

(PRINT) MAILING ADDRESS

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF PETITIONER (e.g., SPOUSE) DATE
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UNITED STATES TAX COURT

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

DESIGNATION OF PLACE OF TRIAL

Petitioner(s) hereby designate(s).....  
City and State  
as the place of trial of this case.

.....  
Signature of Petitioner or Counsel

Dated: ....., 20....



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UNITED STATES TAX COURT

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V.		
COMMISSIONER OF INTERNAL REVENUE, Respondent		

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UNITED STATES TAX COURT

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 V.  
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 Respondent

} Docket No.

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UNITED STATES TAX COURT

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V.		
COMMISSIONER OF INTERNAL REVENUE, Respondent		

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Signature of Petitioner or Counsel

Dated: ....., 20....

## Checklist for Filing a Petition

Have I:

- Printed my full name on petition and signed petition; included my mailing address and telephone number?
- If joint petition, printed name of my spouse and included spouse's signature and my signature?
- Included a check or money order for \$60 made out to "Clerk, United States Tax Court"?
- Filled in all information required on petition form?
- Completed form (Designation of Place of Trial) to indicate where I want to have my trial?
- Placed in envelope (1) original signed petition with two copies, (2) Designation of Place of Trial with two copies, and (3) check for \$60 for mailing to: United States Tax Court, 400 Second Street, NW, Washington, DC 20217-0002?
- Either hand delivered petition to the Tax Court between 8 a.m. and 4:30 p.m (EST), or mailed petition using U.S. Postal Service or designated private mail carrier and kept some evidence of the date I mailed petition to Tax Court (U.S. Postal Service postmarked certified or registered mail receipt or receipt from designated private delivery service)?
- Retained copy of petition for my records?