



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

CLERK OF THE COURT

Enclosed are the forms and instructions necessary for beginning a case in the Tax Court. Be sure to check the appropriate box telling us the type of case you wish to begin. **BEFORE FILLING OUT ANY OF THE FORMS, YOUR FIRST STEP SHOULD BE TO CAREFULLY READ THE INSTRUCTION BOOKLET. YOU SHOULD PAY CLOSE ATTENTION TO THE TIME PERIOD WITHIN WHICH YOU MUST FILE YOUR PETITION. THIS INFORMATION IS SPECIFIED IN THE NOTICE MAILED TO YOU BY THE INTERNAL REVENUE SERVICE.**

Please note that Tax Court case information such as name, filings by the parties and actions taken by the Court can be found at the Tax Court website at www.ustaxcourt.gov. This information is updated Monday through Friday at 6:00 p.m.

Clerk of the Court

Enclosures:

Preprinted Petition
3 Copies of Designation of Place of Trial
1 Return Envelope
1 Instruction Booklet

Form 106
July 2003

*** INSTRUCTIONS ***

**Election of Small Tax Case
Procedure & Preparation of
Petitions**



United States Tax Court
Washington, D.C.

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ADDRESS ALL MAIL TO:

United States Tax Court
400 Second Street, N.W.
Washington, D.C. 20217

**ELECTION OF SMALL TAX CASE PROCEDURES
AND PREPARATION OF PETITIONS**

Introduction

The United States Tax Court is a court of record and is not connected with the Internal Revenue Service in any way. The Tax Court has authority in cases before it to decide whether certain determinations by the Commissioner of Internal Revenue are correct.

Congress has provided for a simple and informal procedure in the Tax Court where taxpayers may dispute:

1. A **Notice of Deficiency** determining a deficiency in taxes.
2. A **Notice of Determination** concerning collection actions.
3. A **Notice of Determination** in response to a request by a spouse for relief from joint and several liability on a joint return.
4. A **Notice of Determination** of worker classification.

This simplified procedure is limited to those cases where the amount in dispute is \$50,000 or less and provides for their early trial in the Tax Court.

The following instructions tell you how to proceed and how to complete the required

forms. Use the Quick Checklist to be sure you have provided all the necessary information.

Bringing a Case in the Tax Court

You may begin a case in the Tax Court by paying a filing fee and filing a proper petition with the United States Tax Court at 400 Second Street, N.W., Washington, D.C. 20217. You may file a petition with the Tax Court only after the Commissioner of Internal Revenue has sent you either a **Notice of Deficiency** or a **Notice of Determination**.

You must file your petition no later than the time specified in the **Notice** issued to you. Saturdays, Sundays, or local holidays in the District of Columbia are not counted as the last day. The date shown on the **Notice** is the date the **Notice** was mailed to you.

To be timely filed, the petition must be actually received by the Tax Court within the time period specified in the **Notice**, or the petition must be mailed within the specified time period by either Certified or Registered mail, or the petition must be received in an envelope which bears a U.S. Postal Service postmark within the specified time period, or the petition must be sent within the specified time period using one of the following specific services offered by

designated private delivery service companies:

1. DHL Express (DHL): DHL Same Day Service; DHL Next Day 10:30 A.M.; DHL Next Day 12:00 P.M.; DHL Next Day 3:00 P.M.; and DHL 2nd Day Service;
2. Federal Express (FedEx): FedEx Priority Overnight; FedEx Standard Overnight; FedEx 2 Day; FedEx International Priority; and FedEx International First; and
3. United Parcel Service (UPS): UPS Next Day Air; UPS Next Day Air Saver; UPS 2nd Day Air; UPS 2nd Day Air A.M.; UPS Worldwide Express Plus; and UPS Worldwide Express.

Because the specified time period is set by law and cannot be extended by the Tax Court, it is important that you keep a copy of any receipt to show that you timely filed your petition. If your petition is even one day late, your case must be dismissed for late filing because the law allows the Tax Court to hear only those cases for which a petition is filed within the specified time period.

Small Tax Case Petition Form

A simple preprinted form - Petition, Form 2 - may be obtained by writing to the Clerk of the Court, United States Tax Court, 400 Second Street, N.W., Washington, D.C.

20217 or from the Tax Court's Internet Web site at www.ustaxcourt.gov. Only the person or persons to whom the **Notice** is addressed may properly begin a case. If the **Notice** is addressed to only one person, only that person should enter his or her name in the blank space above the word "Petitioner[s]" and sign and date the form. If the **Notice** is addressed to more than one person and each wishes to dispute the **Notice** then all names should be entered in the blank space above the word "Petitioner[s]"; and all should sign and date the form. Also show your present address and telephone number in the places indicated, and be sure to attach a copy of your **Notice** to the original and each copy of the petition you file. Do not attach anything else to the petition.

Electing the Small Tax Case Procedure

If your case meets the \$50,000 test, you may elect to have your case handled as a small tax case under the simple, informal procedure. To do this, leave blank the box at the end of your Petition, Form 2.

Filing Fee and Case Identification

The fee for filing a petition is \$60.00 and is payable when you file your petition. If you are unable to pay the filing fee, you

may ask the Tax Court to waive the fee by submitting an affidavit containing specific financial information which establishes your inability to make such payment.

When you file your petition, the Clerk of the Court will assign to your case a special number, called a docket number. That number will be followed by the letter "S" if you elect the small tax case procedure. (For example: Docket No. 1627-03S.) Once you know your case's docket number, you should put it on all documents or letters that you send to the Tax Court.

Choosing the Place of Trial

You may select from the list below a place of trial in the city nearest you. 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. At the top of the preprinted form - Designation of Place of Trial, Form 5 - fill in your name or names above the word "Petitioner[s]". Choose the city nearest you in which you would like your trial held and enter it in the space provided on the form. Then, date and sign it and send it with your petition to the Clerk of the United States Tax Court.

Places for Hearing Small Tax Cases

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

Mailing Petition and Other Papers

Four copies of the petition (Form 2) have been supplied with these instructions. You must submit to the Court the original and two copies of the petition. You should keep the last copy of the petition for your records. Remember to attach to each copy of the petition submitted to the Tax Court a copy of the **Notice** issued by the Commissioner of Internal Revenue. Do not attach any other documents to the petition.

There are also four copies of a form titled "Designation of Place of Trial" (Form 5). You should submit an original and two copies to the Court. You should keep the last copy for your records.

You should also enclose a check or money order for your \$60.00 filing fee. Make your check or money order payable to the "Clerk, United States Tax Court."

After your petition is filed, the Tax Court will send a copy to the lawyer for the Commissioner of Internal Revenue.

Trial Calendar Assignment

Cases are calendared for trial in the order in which they are begun based upon the city designated as the place of trial. Trial sessions will be announced and a notice of trial will be sent to you about 60 days before the trial date. The trial date will be set to give you a hearing as quickly as possible.

Removal of Small Tax Case Designation

At any time before trial the Tax Court, on its own motion or on a motion filed by you or by the Commissioner of Internal Revenue, may remove the small tax case designation from your case and direct that it be handled as a regular case. After trial but before a decision is entered, upon a request by you or the Commissioner of Internal Revenue, the Tax Court may order that proceedings as a small tax case be discontinued if the disputed amount or claimed overpayment will exceed \$50,000 and the amount of the excess is large enough to justify granting the request.

Informal Trial Procedure

You may represent yourself or you may be represented by anyone you choose who is admitted to practice before the Tax Court. Many petitioners in small tax cases represent themselves. The trial will be conducted in an orderly manner, as simply as possible.

If you have receipts or other papers or documents that support your claim, you should bring them with you when you come to court for trial. The judge at your trial will try to help you develop the facts in your case through your testimony and that of other witnesses, and any receipts, papers, or documents that you bring with you to the trial. Where original documents have been lost or destroyed, you may offer copies if you have them. Do not mail any of these documents to the Tax Court.

Any information or documents that you previously supplied to the Internal Revenue

Service are not available to the Tax Court and, therefore, you must be prepared to present your oral testimony and have available any necessary documents to be received in evidence at trial. If you need documents that you have given to the Internal Revenue Service to support your claim, you should ask the lawyer for the Commissioner of Internal Revenue to bring them to court for the trial of your case.

Your testimony and that of any other witness will be recorded, and you may order and pay for a transcript of the testimony if you wish.

Finality of Decision

If you elect to have your case tried as a small tax case, the decision of the Tax Court is final and cannot be appealed. Therefore, if the decision is in your favor, in whole or in part, the Commissioner of Internal Revenue cannot appeal to a higher court to change the decision. On the other hand, if the Tax Court decides the deficiency claimed by the Commissioner of Internal Revenue is correct, in whole or in part, you cannot appeal.

Quick Checklist

When you file your petition, be sure to include all the following information and attachments required:

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.
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.
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.

UNITED STATES TAX COURT

www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)
ROBERT ALLEN MCNEIL
(PLEASE TYPE OR PRINT) Petitioner(s)



Docket No.

v.

COMMISSIONER OF INTERNAL REVENUE
Respondent

PETITION

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

- Checkboxes for: Petition for Redetermination of a Deficiency, Petition for Lien or Levy Action (Collection Action), Petition for Determination of Relief from Joint and Several Liability on a Joint Return, and 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) 2002, as set forth in such notice dated October 17, 2005, 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) SS# 460-82-7522

4. Set forth the relief requested and the reasons why you believe you are entitled to such relief. The remedy that I demand is a letter from the Internal Revenue Service, by certified mail, that I do not owe any amounts claimed previously and that such demands were made in error. Any liens or levies that have been filed against me must be immediately removed and a statement to that effect must be made i writing.

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.

X

SIGNATURE OF PETITIONER DATE

4400 MEMORIAL DR. #1200 (PRINT) MAILING ADDRESS

HOUSTON, TX 77007 (713) 806-5199 CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

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

NA (PRINT) MAILING ADDRESS

NA (NA) NA 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)