

**FORM 17**

NOTICE OF APPEAL TO COURT OF APPEALS FROM A DECISION OF  
THE UNITED STATES TAX COURT

(See Rules 190 and 191.)

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

UNITED STATES TAX COURT  
Washington, D.C.

Docket No. \_\_\_\_\_

\_\_\_\_\_  
Petitioner(s)

v.

Notice of Appeal

COMMISSIONER OF INTERNAL REVENUE,  
Respondent

\_\_\_\_\_ (name all parties taking the appeal)\*

appeal to the United States Court of Appeals for the \_\_\_\_\_ Circuit from the

decision entered on \_\_\_\_\_ (state the date the decision was entered).

(s) \_\_\_\_\_

Attorney for \_\_\_\_\_

Address: \_\_\_\_\_

\* See Rule 3(c) of the Federal Rules of Appellate Procedure for permissible ways of identifying appellants.

## Information For Self-Represented Petitioners About Filing a Notice of Appeal

Tax Court Form 17 provides the form to use in filing a notice of appeal of a Tax Court decision or dispositive order. It is important that you take the time to carefully read the following information and that you properly complete the notice of appeal form before filing it with the Tax Court. See [Rule 190. How Appeal Taken](#).

### Notice of Appeal in a Regular Case

If your case is a regular case, you may appeal the Tax Court's decision to one of the U.S. Courts of Appeals. A decision is a judicial determination that disposes of a case. In most cases, the Court will first issue an opinion that explains the grounds for the decision. You must wait for a decision (as opposed to the Court's opinion) to be entered by the Tax Court before you file a notice of appeal. A dispositive order is treated as a decision of the Court for purposes of appeal. See Rule 190(b).

**Important Note:** The Tax Court's decision in a small tax case cannot be appealed by the taxpayer/petitioner or by the IRS. See I.R.C. section 7463(b).

### Identifying the Person(s) Taking the Appeal

All persons who wish to appeal a Tax Court decision must be identified in the first sentence of the notice of appeal. Rule 3(c) of the Federal Rules of Appellate Procedure sets forth permissible ways of identifying appellants (i.e., the persons filing the notice of appeal) and provides in relevant part that a notice of appeal filed by a person who is self-represented is considered filed on behalf of the signer and the signer's spouse unless the notice clearly indicates otherwise.

### Time For Filing a Notice of Appeal

A notice of appeal must be filed with the Tax Court within 90 days after the Tax Court decision is entered. If the IRS files a timely notice of appeal, the petitioner may file a notice of appeal within 120 after the Court's decision is entered. See [Rule 190. How Appeal Taken](#).

### How/Where to File a Notice of Appeal

A notice of appeal may be filed electronically pursuant to the Court's eFiling provisions or mailed to the U.S. Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

### Filing Fee

The filing fee for a notice of appeal is set forth in the [Court of Appeals Miscellaneous Fee Schedule](#). The Tax Court strongly encourages a party filing a notice of appeal to pay the filing fee through [Pay.gov](#). The filing fee may also be paid by cash, check, money order or other draft made payable to the order of “Clerk, United States Tax Court”.

### Request for Waiver of Filing Fee

The Courts of Appeals have the sole authority to grant requests to waive the filing fee. Consequently, any request to waive the filing fee must be submitted directly to the Court of Appeals. Do not file with the Tax Court a request to waive the filing fee for a notice of appeal.

### Tax Court Records

After you have filed a notice of appeal, the Tax Court will transmit the record in your case to the Court of Appeals when that court requests it. See [Rule 191. Preparation Of The Record On Appeal](#).

### Additional Filings

Once you have filed a notice of appeal, all future filings in your case should be filed with the Court of Appeals.

### Assessment and Collection

The filing of a notice of appeal does not stop the IRS from assessing or collecting a deficiency redetermined by the Tax Court in its decision unless you first file a bond with the Tax Court under I.R.C. section 7485.