United States Tax Court

Washington, DC 20217

Filing a Case in the United States Tax Court

Before filing your case in the United States Tax Court, please read these instructions carefully. It is important that you properly complete your petition and submit all required documents. Please do not submit tax forms, receipts, or other types of evidence with your petition.

You can file your petition electronically on the Court's website, www.ustaxcourt.gov, by following the Court's eFiling & Case Management page to DAWSON, the Court's electronic filing and case management system. If you do not already have one, create a DAWSON account. Follow the prompts and instructions for filing a petition and accompanying required documents. For further important information and guidance, see "Guidance for Petitioners" on the Court's website or the "Information for Persons Representing Themselves Before the U.S. Tax Court" booklet available from the Tax Court.

Alternatively, you can file a petition by mailing it, along with the required documents listed below, to United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217. Please make sure to enclose the following items with your petition:

1) A copy of any Notice of Deficiency, Notice of Determination, or Final Determination the IRS sent you. **Omit or redact (e.g., black out or cover) your personal information (e.g., Social Security Number, Individual Taxpayer Identification Number) on the IRS notice or determination.**

2) Your Statement of Taxpayer Identification Number (Form 4). This is the only document that should include personal information (e.g., Social Security Number, Individual Taxpayer Identification Number).

3) The Request for Place of Trial (Form 5).

4) The $60 filing fee, payable by check, money order, or other draft, to the "Clerk, United States Tax Court," or, if applicable, the application for waiver of filing fee. If the filing fee is not paid or waived, the case will be dismissed.

Small Tax Case or Regular Tax Case

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). "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). If you do not check either box, then the Court will file your case as a regular case.

Only certain disputes are eligible to be filed as small tax cases. You cannot file your case as a small tax case if you seek review of a whistleblower or a certification action. You may file your case as a small tax case if your dispute is one of the eligible actions listed in paragraph 1 of the petition form (Form 2) and meets certain dollar limits, which vary slightly depending on the type of 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 Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim** (or at least 180 days have passed since you filed a claim for interest abatement and the IRS has failed to send you a Notice of Final Determination), the amount of the claimed abatement in dispute cannot exceed $50,000.

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 Determination Concerning Relief From Joint and Several Liability Under Section 6015** (or at least 6 months have passed since you filed a request for spousal relief and the IRS has not issued a Notice of Determination to you), the amount of spousal relief sought cannot exceed $50,000 for all years combined.

FORM 2

United States Tax Court

Washington, DC 20217

Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

Docket No.

PETITION
(Simplified Form)

1. Please check the appropriate box(es) to show which IRS ACTION(S) you dispute:

- ☐ Notice of Deficiency
- ☐ Notice of Determination Concerning Collection Action
- ☐ 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)
- ☐ Notice of Determination of Worker Classification
- ☐ 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)
- ☐ Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State
- ☐ Notice of Determination Under Section 7623 Concerning Whistleblower Action

NOTE: For additional information, please see "Taxpayer Information: Starting a Case" at www.ustaxcourt.gov 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: ☐
If you want your case conducted under regular tax case procedures, check here: ☐ **(CHECK ONE BOX)**

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 action(s) in this case (please list each point separately):

_____

_____

_____

_____

_____

6. State the facts upon which you rely (please list each point separately):

You may use additional pages to explain why you disagree with the IRS action(s) or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

Please check the appropriate boxes to indicate that you will include the following items with this petition:

☐ A copy of any NOTICE(S) the IRS issued to you (omit or redact personal information (e.g., Social Security Numbers))

☐ Statement of Taxpayer Identification Number (Form 4) (see PRIVACY NOTICE below)

☐ 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, omit or redact (e.g., black out or cover) from this petition, any enclosed IRS Notice, and 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.

SIGNATURE OF PETITIONER DATE (AREA CODE) TELEPHONE NO.

MAILING ADDRESS CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): EMAIL ADDRESS:

Check this box if you want to register for electronic filing and electronic service at the email address provided above. ☐

If this box is checked, then no paper service will be made to your mailing address after the Court verifies your email address.

If you have difficulty communicating in English, please state your preferred language:

If you are deaf or hard of hearing, please state your preferred method of communication (ASL, TTY, etc.):

SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE (AREA CODE) TELEPHONE NO.

MAILING ADDRESS CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): EMAIL ADDRESS:

Check this box if you want to register for electronic filing and electronic service at the email address provided above. ☐

If this box is checked, then no paper service will be made to your mailing address after the Court verifies your email address.

If you have difficulty communicating in English, please state your preferred language:

If you are deaf or hard of hearing, please state your preferred method of communication (ASL, TTY, etc.):

SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S) NAME OF COUNSEL DATE

TAX COURT BAR NO. MAILING ADDRESS, CITY, STATE, ZIP CODE

EMAIL ADDRESS (AREA CODE) TELEPHONE NO.

Electronic filing is generally required for all papers filed by parties represented by counsel in open cases. See Tax Court Rule 26(b).