

UNITED STATES TAX COURT

Petitioner,
V.
Commissioner of Internal Revenue,
Respondent.
Docket No.

APPLICATION FOR ORDER TO TAKE DEPOSITION\*

To the United States Tax Court:

1. Application is hereby made by the above-named (petitioner or respondent) for an order to take the deposition(s) of the following-named person(s) who has (have) been served with a copy of this application, as evidenced by the attached certificate of service.

Name of witness Post office address

(a)
(b)

2. It is desired to take the deposition(s) of the above-named person(s) for the following reasons (With respect to each of the above-named persons, set forth the reasons for taking the depositions rather than waiting until trial to introduce the testimony or other evidence):

(a)
(b)

3. The substance of the testimony, to be obtained through the deposition(s), is as follows (With respect to each of the above-named persons, set forth briefly the substance of the expected testimony or other evidence):

(a)
(b)

4. The following books, papers, documents, or other tangible things to be produced at the deposition, are as follows (With respect to each of the above-named persons, describe briefly all things which the applicant desires to have produced at the deposition):

(a)
(b)

5. The expected testimony or other evidence is material to one or more matters in controversy, in the following Respects:

(a)
(b)

6. (a) This deposition (will) (will not) be taken on written questions (see Rule 84).
(b) All such written questions are annexed to this application (attach such questions pursuant to Rule 84).

7. The petition in this case was filed with the Court on (month, day, year). The pleadings in this case (are) (are not) closed. This case (has) (has not) been placed on a trial calendar.

\*Applications must be filed at least 45 days prior to the date set for trial. When the applicant seeks to take depositions upon written questions, the title of the application shall so indicate and the application shall be accompanied by an original and five copies of the proposed questions. The taking of depositions upon written questions is not favored, except when the depositions are to be taken in foreign countries, in which case any depositions taken must be upon written questions, except as otherwise directed by the Court for cause shown. (See Rule 84(a).) If the parties so stipulate, depositions may be taken without application to the Court. (See Rule 81(d).)

8. An arrangement as to payment of fees and expenses of the deposition is desired which departs from the Rules 81(g) and 103, as follows:

\_\_\_\_\_

\_\_\_\_\_

9. It is desired to take the testimony of \_\_\_\_\_ on the \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_\_\_\_, at the hour of \_\_\_\_\_ o'clock \_\_\_\_\_ m, at

\_\_\_\_\_ (state room number, street number, street name, city and state)

before \_\_\_\_\_ (state name and official title)

10. \_\_\_\_\_ is a person who is authorized  
(name of person before whom deposition is to be taken)

to administer an oath, in his/her capacity as \_\_\_\_\_. Such person is not a relative or  
employee or counsel of any party, or a relative or employee or associate of such counsel, nor is he/she financially interested in the action. (For possible waiver of this  
requirement, see Rule 81(e)(3).)

11. It is desired to record the testimony of \_\_\_\_\_ (name of witness)

before \_\_\_\_\_ by videotape. The name and address of the videotape  
(name of person before whom deposition is to be taken)

operator is \_\_\_\_\_ (name)

\_\_\_\_\_ (address)

and the name and address of his/her employer is \_\_\_\_\_ (name)

\_\_\_\_\_ (address)

Dated \_\_\_\_\_, 20\_\_\_\_\_

(Signed) \_\_\_\_\_  
(petitioner or counsel)

\_\_\_\_\_ (post office address)