

FORM 8

CERTIFICATE ON RETURN

(See Rule 81(h))

UNITED STATES TAX COURT

.....
Petitioner(s)

v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

Docket No.

CERTIFICATE ON RETURN OF DEPOSITION

To the United States Tax Court:

I,, the person named in an order of this Court dated, to take depositions in this case, hereby certify:

1. I proceeded, on, at the office of,
Date

at, ato'clockm, under
Room number, street number, street name, city and state
the said order and in the presence of and,
the counsel of the respective parties, to take the following depositions, viz:

....., a witness produced on
behalf of the
Petitioner or Respondent

....., a witness produced on
behalf of the
Petitioner or Respondent

....., a witness produced on
behalf of the
Petitioner or Respondent

2. Each witness was examined under oath at such times and places as conditions of adjournment required, and the testimony of each witness (or each witness' answers to the questions filed) was recorded or otherwise reported and reduced to writing by me or under my direction.

3. After the said testimony of each witness was reduced to writing, the transcript of the testimony was read and signed by the witness and was acknowledged by the witness to be the witness' testimony, in all respects only and correctly transcribed except as otherwise stated.

4. All exhibits introduced during the deposition are transmitted herewith, except to the following extent agreed to by the parties or directed by the Court (state disposition of exhibits if not transmitted with the deposition):

5. This deposition (was) (was not) taken on written questions pursuant to Rule 84 of the Rules of Practice and Procedure of the United States Tax Court. All such written questions are annexed to the deposition.

6. After the signing of the deposition, no alterations or changes were made therein.

7. I am not a relative or employee or counsel of any party, or a relative or employee or associate of such counsel, nor am I financially interested in the action.

.....
Signature of person taking deposition

.....
Official title

NOTE--This form, when properly executed, should be attached to and bound with the transcript preceding the first page thereof. It should then be delivered to the party taking the deposition or such party's counsel.