

**FORM 12**

**NOTICE OF ELECTION TO PARTICIPATE  
(Action for Readjustment of Partnership Items)**

(See Rule 245)

**UNITED STATES TAX COURT**

ABC Partnership, Mary Doe,  
Tax Matters Partner,  
Petitioner

v.

Docket No.

COMMISSIONER OF INTERNAL REVENUE,  
Respondent

**NOTICE OF ELECTION TO PARTICIPATE**

Richard Roe hereby elects to participate, pursuant to Section 6226(c)(2), I.R.C. 1986, and Rule 245(b), Tax Court Rules of Practice and Procedure, in the above-entitled action for readjustment of partnership items.

Richard Roe satisfies the requirements of Section 6226(d), I.R.C. 1986, because he was a partner during the applicable period(s) for which readjustment of partnership items is sought and, if such readjustment is made, the tax attributable to such partnership items may be assessed against him.

Dated:

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Richard Roe  
Present Address--Street, City,  
State, Zip Code  
Telephone (with Area Code)

Dated:

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Counsel for Richard Roe  
Present Address--Street, City,  
State, Zip Code  
Telephone (with Area Code)  
Tax Court Bar Number