

FORM 1

PETITION (Other Than In Small Tax Case)

(See Rules 30 through 34)

UNITED STATES TAX COURT

.....
Petitioner(s)

v.

Docket No.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

PETITION

The petitioner hereby petitions for a redetermination of the deficiency (or liability) set forth by the Commissioner of Internal Revenue in the Commissioner's notice of deficiency (or liability) [Service symbols] dated, and as the basis for the petitioner's case alleges as follows:

1. The petitioner is [set forth whether an individual, fiduciary, corporation, etc., as provided in Rule 60] with mailing address now at

.....
Street City State Zip Code

and with legal residence (or principal office) now at [if different from the mailing address]

.....
Street City State Zip Code

Petitioner's taxpayer identification number (e.g., Social Security or employer identification number) is

The return for the period here involved was filed with the Office of the Internal Revenue Service at

.....
City State
2. The notice of deficiency (or liability) (a copy of which, including so much of the statement and schedules accompanying the notice as is material, is attached and marked Exhibit A) was mailed to the petitioner on, and was issued by the Office of the Internal Revenue Service at

.....
City State

3. The deficiencies (or liabilities) as determined by the Commissioner are in income (estate, gift, or certain excise) taxes for the calendar (or fiscal) year, in the amount of \$, of which \$ is in dispute.

4. The determination of the tax set forth in the said notice of deficiency (or liability) is based upon the following errors: [Here set forth specifically in lettered subparagraphs the assignments of error in a concise manner. Do not plead facts, which properly belong in the succeeding paragraph.]

5. The facts upon which the petitioner relies, as the basis of the petitioner's case, are as follows: [Here set forth allegations of fact, but not the evidence, sufficient to inform the Court and the Commissioner of the positions taken and the bases therefor. Set forth the allegations in orderly and logical sequence, with subparagraphs lettered, so as to enable the Commissioner to admit or deny each allegation. See Rules 31(a) and 34(b)(5).]

WHEREFORE, petitioner prays that [here set forth the relief desired].

(Signed)
Petitioner or Counsel

.....
Post office address

Dated:

.....
Telephone (include area code)

.....
Counsel's Tax Court Bar Number