

SUBSTITUTION OF COUNSEL

(See Rule 24)

UNITED STATES TAX COURT

.....  
Petitioner(s)  
v.  
Commissioner of Internal Revenue,  
Respondent

Docket No.

SUBSTITUTION OF COUNSEL

The undersigned, being duly admitted to practice before the United States Tax Court, hereby enters an appearance for petitioner(s) in the above-entitled case.

Dated: .....

.....  
Signature

.....  
Typed name

.....  
Office address

.....  
City State/Zip Code

.....  
Telephone (include area code)

.....  
Tax Court Bar Number

The undersigned hereby withdraws as counsel for petitioner(s) in the above-entitled case. Notice of the substitution of the above-named counsel has been given to petitioner(s) and/or counsel for petitioner(s) and to each of the other parties to the case or their counsel, and no party objects to the substitution and withdrawal.

Dated: .....

.....  
Signature