

Tax Court Petition - Pro Se Tutorial **(Pro Se = taxpayer representing himself)**

Tax Court Petition Forms are available at:
https://www.ustaxcourt.gov/forms/Petition_Kit.pdf

Complete and mail Entire Package to:

**UNITED STATES TAX COURT
400 SECOND STREET N.W.
WASHINGTON, D.C. 20217**

Recommend First Class with Tracking

**Timely Mailed - Has to be MAILED (Postmarked) by the
last day to file petition with the US Tax Court
(usually 90 days from the date on Notice of Deficiency).**

Package Includes:

- **Petition (T.C. Form 2) - 2 pages**
- **Statement of Taxpayer Identification Number
(T.C. Form 4)**
- **The Request for Place of Trial (T.C. Form 5)**
- **\$60 filing Fee – Personal Check, Money Order, etc.
made out to: Clerk, United States Tax Court**
- **A Copy of the ENTIRE REDACTED Notice of
Deficiency (90-Day Letter) the IRS sent the
Taxpayer.**

Simple example is provided on the following pages.

Office Audit of Taxpayer and Spouse was concluded. NOT AGREED. Taxpayers did NOT sign the Audit Report.

30-Day Letter was issued and allowed to time out (no response).

Did NOT go to Appeals.

90-Day Letter (Notice of Deficiency) was issued and Taxpayer responded within 90 days Pro Se to contest Accuracy-Related Penalties.

The Tax Court response was to agree to the abatement of Accuracy-Related Penalties with a letter of response.

Saved the Taxpayer over \$1,600 for a cost of \$65 (\$60 Filing Fee + \$5 mailing cost)

UNITED STATES TAX COURT

www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)
TOMMY TAXPAYER
TAMMY TAXPAYER
(PLEASE TYPE OR PRINT) Petitioner(s)



Docket No.

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. (If you requested relief from joint and several liability but the IRS has not made a determination, please see the Information for Persons Representing Themselves Before the U.S. Tax Court booklet or the Tax Court's Web site.)
- Notice of Determination Concerning Collection Action
- Notice of Determination Concerning Worker Classification

2. Provide the date(s) the IRS issued the NOTICE(s) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): JULY 15, 2013 NASHVILLE, TN

3. Provide the year(s) of period(s) for which the NOTICE(S) was/were issued: 2010 & 2011

4. SELECT ONE OF THE FOLLOWING:

If you want your case conducted under small tax case procedures, check here: (CHECK ONE BOX)
If you want your case conducted under regular tax case procedures, check here:

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

REQUEST ABATEMENT OF ACCURACY-RELATED PENALTIES

2010 \$ 521.60

2011 \$ 1,105.20

6. State the facts upon which you rely (please list each point separately):

TAXPAYERS WERE ABLE TO SUBSTANTIATE MOST EXPENSES AT AUDIT.

SOME DOCUMENTED EXPENSES WERE DISALLOWED OR ADJUSTED.

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES: Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of the Determination or Notice the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5) The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at www.ustaxcourt.gov.

Tommy Taxpayer 10-1-13

SIGNATURE OF PETITIONER

DATE

(AREA CODE) TELEPHONE NO.

123 MAIN STREET

MAILING ADDRESS

ATLANTA, GA 30305

CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address):

TAMMY TAXPAYER 10-1-13

SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE

(AREA CODE) TELEPHONE NO.

123 MAIN STREET

MAILING ADDRESS

ATLANTA, GA 30305

CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address):

SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)

NAME OF COUNSEL

TAX COURT BAR NO.

MAILING ADDRESS, CITY, STATE, ZIP CODE

DATE

(AREA CODE) TELEPHONE NO.

UNITED STATES TAX COURT

www.ustaxcourt.gov

TOMMY
TAMMY

TAXPAYER
TAXPAYER

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent



Docket No.

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

(E.g., Social Security number(s), employer identification number(s))

Name of Petitioner TOMMY TAXPAYER

Petitioner's Taxpayer Identification Number 123-44-5555

Name of Additional Petitioner TAMMY TAXPAYER

Additional Petitioner's Taxpayer Identification Number 123-44-6666

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return:

Taxpayer Identification Number of the other individual, if available:

Tommy Taxpayer
SIGNATURE OF PETITIONER OR COUNSEL

OCT 1, 2013
DATE

Tammy Taxpayer
SIGNATURE OF ADDITIONAL PETITIONER

OCT 1, 2013
DATE

UNITED STATES TAX COURT

www.ustaxcourt.gov

TOMMY TAXPAYER
TAMMY TAXPAYER

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

}
Docket No.

REQUEST FOR PLACE OF TRIAL

PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (*).

- ALABAMA
 - Birmingham
 - Mobile
- ALASKA
 - Anchorage
- ARIZONA
 - Phoenix
- ARKANSAS
 - Little Rock
- CALIFORNIA
 - Fresno*
 - Los Angeles
 - San Diego
 - San Francisco
- COLORADO
 - Denver
- CONNECTICUT
 - Hartford
- DISTRICT OF COLUMBIA
 - Washington
- FLORIDA
 - Jacksonville
 - Miami
 - Tallahassee*
 - Tampa
- GEORGIA
 - Atlanta
- HAWAII
 - Honolulu
- IDAHO
 - Boise
 - Pocatello*
- ILLINOIS
 - Chicago
 - Peoria*
- INDIANA
 - Indianapolis
- IOWA
 - Des Moines

- KANSAS
 - Wichita*
- KENTUCKY
 - Louisville
- LOUISIANA
 - New Orleans
 - Shreveport*
- MAINE
 - Portland*
- MARYLAND
 - Baltimore
- MASSACHUSETTS
 - Boston
- MICHIGAN
 - Detroit
- MINNESOTA
 - St. Paul
- MISSISSIPPI
 - Jackson
- MISSOURI
 - Kansas City
 - St. Louis
- MONTANA
 - Billings*
 - Helena
- NEBRASKA
 - Omaha
- NEVADA
 - Las Vegas
 - Reno
- NEW MEXICO
 - Albuquerque
- NEW YORK
 - Albany*
 - Buffalo
 - New York City
 - Syracuse*
- NORTH CAROLINA
 - Winston-Salem
- NORTH DAKOTA
 - Bismarck*

- OHIO
 - Cincinnati
 - Cleveland
 - Columbus
- OKLAHOMA
 - Oklahoma City
- OREGON
 - Portland
- PENNSYLVANIA
 - Philadelphia
 - Pittsburgh
- SOUTH CAROLINA
 - Columbia
- SOUTH DAKOTA
 - Aberdeen*
- TENNESSEE
 - Knoxville
 - Memphis
 - Nashville
- TEXAS
 - Dallas
 - El Paso
 - Houston
 - Lubbock
 - San Antonio
- UTAH
 - Salt Lake City
- VERMONT
 - Burlington*
- VIRGINIA
 - Richmond
 - Roanoke*
- WASHINGTON
 - Seattle
 - Spokane
- WEST VIRGINIA
 - Charleston
- WISCONSIN
 - Milwaukee
- WYOMING
 - Cheyenne*

Tommy Taxpayer
Signature of Petitioner(s) or Counsel

OCT 1, 2013
Date

T.C. FORM 5 (REV. 09/10)

Copy of the Notice of Deficiency (90 Day Letter)

JUL 15 2013



Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed
801 Broadway MDP 12
Nashville TN 37203

CERTIFIED MAIL

**TOMMY & TAMMY TAXPAYER
123 MAIN STREET
ATLANTA, GA 30305**

Date:

Taxpayer Identification Number:

123-44-5555

Form:

1040

Person to Contact:

S Hobson

Contact Telephone Number:

615-250-5457

Contact Fax Number:

615-250-5796

Employee Identification Number:

342199

Last Day to File a Petition With the
United States Tax Court:

Tax Year Ended:	December 31, 2010	December 31, 2011	OCT 15 2013
Deficiency:			
Increase in tax	\$2,608.00	\$5,526.00	
Penalties or Additions to Tax			
IRC 6662(a)	521.60	1,105.20	

Dear **TOMMY & TAMMY TAXPAYER**

Why We Are Sending You This Letter

We determined that you owe additional tax or other amounts, or both, for the tax year or years identified above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed Form 4549-A, *Income Tax Discrepancy Adjustments* or Form 5278, *Statement - Income Tax Changes*, shows how we figured the deficiency.

If You Wish to Challenge This Determination

If you want to challenge this determination in court before making any payment, you have 90 days from the date of this letter (150 days if this letter is addressed to you outside of the United States) to file a petition with the United States Tax Court to reconsider the deficiency.

Information You Will Need

If you have recently sought bankruptcy relief by filing a petition in bankruptcy court, see enclosed Notice 1421, *How Bankruptcy Affects Your Right to File a Petition in Tax Court in Response to a Notice of Deficiency*.

You can get a copy of the rules for filing a petition and a petition form by writing to the following address:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

- The Tax Court has a simplified procedure for small tax cases when the dispute for each tax year is \$50,000 or less.
- If you use this simplified procedure, you cannot challenge the Tax Court's decision. You can get information on the simplified procedure for small cases from the Tax Court by writing to the court at the address above or from the court's internet site at www.ustaxcourt.gov.
- If you file a petition for multiple tax years and the dispute for any one or more of the tax years exceeds \$50,000, this simplified procedure is not available to you.

The Law Regarding Married Couples

The law requires separate notices for husbands and wives. Both must sign and file the petition or each must file a separate, signed petition if this letter is addressed to both husband and wife, and both want to petition the Tax Court.

If only one spouse is in bankruptcy at the time this letter was issued or files a bankruptcy petition after the date of this letter, the bankruptcy automatic stay does not prohibit the spouse who is not in bankruptcy from filing a petition with Tax Court. The bankruptcy automatic stay of the spouse seeking bankruptcy relief does not extend the time for filing a petition in Tax Court for the spouse who is not in bankruptcy.

How to File Your Petition Form

Send the completed petition form, a copy of this letter, and copies of all statements and/or schedules you received with this letter to the Tax Court at the address above. If more than one tax year is shown above, you may file one petition form showing all of the years you are challenging.

You may represent yourself before the Tax Court, or you may be represented by anyone admitted to practice before the Tax Court.

Time Limits on Filing a Petition

The time you have to file a petition in the Tax Court is set by law.

1. The petition is considered timely filed if the postmark date falls within the prescribed 90 or 150 day period and the envelope containing the petition is properly addressed with the correct postage.
2. The Tax Court cannot consider your case if your Tax Court petition is filed late. IRS cannot grant an extension or allow a suspension of the prescribed deadline, even for reasonable cause. Thus, contacting the Internal Revenue Service (IRS) for more information, or receiving other correspondence from the IRS won't change the allowable period for filing a petition with the Tax Court.

If You Agree with the Notice of Deficiency

If you decide not to file a petition with the Tax Court, please sign the enclosed Form 4089-B, *Notice of Deficiency - Waiver*, and return it to us at the IRS address on the top of the first page of this letter. This will permit us to assess the deficiency quickly and can help limit the accumulation of interest.

If We Don't Hear from You

If you decide not to sign and return Form 4089-B, and you do not file a petition with the Tax Court within the time limit, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

NOTE: If you are a C-corporation, section 6621(c) of the Internal Revenue Code requires that we charge an interest rate two percent higher than the normal rate on corporate underpayments in excess of \$100,000.

Information About the IRS Taxpayer Advocate Office

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. You may be eligible for help from the Taxpayer Advocate Service (TAS) if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should. TAS is your voice at the IRS. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation (this includes businesses as well as individuals). You can reach TAS by calling the TAS toll-free number at 1-877-777-4778 or by contacting the local Taxpayer Advocate office at:

401 W Peachtree Room 510/Stop 202-D
Atlanta, GA 30308

To learn more about TAS and your basic tax responsibilities, visit www.TaxpayerAdvocate.irs.gov.

How to Contact Us

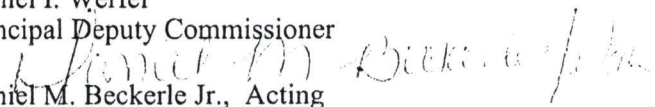
You may write or call the contact person whose name, telephone number, and IRS address are shown in the heading of this letter if you need further assistance. If you write, please include your telephone number, the best times if we need to call you and a copy of this letter to help us identify your account.

If you prefer to call and the telephone number is outside your local calling area, there may be a long distance charge to you.

Keep the original letter for your records.

Sincerely,

Daniel I. Werfel
Principal Deputy Commissioner

By 
Daniel M. Beckerle Jr., Acting

Gulf States Technical Services Territory Manager

Enclosures:

Form 4549-A or Form 5278

Form 4089-B

**ENTIRE NOTICE OF DEFICIENCY
LETTER IS INCLUDED.**

**THIS WOULD BE PAGE 4 THROUGH
THE END OF THE NOTICE OF
DEFICIENCY (COMMONLY CALLED
THE 90-DAY LETTER)**

LAST PAGE OF THE

NOTICE OF DEFICIENCY

(COMMONLY CALLED THE 90-DAY LETTER)

TAX COURT RESPONSE

**Tax Court Responded
with the letter of
agreement on the
following pages.**

UNITED STATES TAX COURT

TOMMY TAXPAYER &
TAMMY TAXPAYER

Petitioners,)

) Docket No. 40348-16S

v.)

COMMISSIONER OF INTERNAL REVENUE,)

Respondent.)

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED and DECIDED: That there are deficiencies in income tax due from the petitioners for the taxable years 2010 and 2011 in the amounts of \$2,608.00 and \$5,526.00, respectively; and

That there are no penalties due from the petitioners for the taxable years 2010 and 2011 under the provisions of I.R.C. §6662(a).

Judge.

Entered:

* * * * *

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will be assessed as provided by law on the deficiencies due from petitioners.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioners waive the restrictions contained in I.R.C. §6213(a) prohibiting assessment and collection of the deficiencies (plus statutory interest) until the decision of the Tax Court becomes final.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service

TOMMY TAXPAYER
Petitioner

By: _____

JOHN W. SHEFFIELD, III
Associate Area Counsel (SBSE)
Tax Court Bar No. SJ1680
401 W. Peachtree St., NW
Suite 1400 Stop 1000-D
Atlanta, GA 30308
Telephone: (404) 338-7939

TAMMY TAXPAYER
Petitioner
123 Main Street
Atlanta, GA 30305
Telephone: _____

Date: _____