

Unlocking the Secrets of Tax Court

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Handouts

PDF File consisting of the following:

1-PDF of Slide Deck

**2-Simple Tax Court Tutorial for Tommy & Tammy
Taxpayer**

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Tax Court Petitions

Excerpt from the Tax Court Petition shows the various situations that Tax Court has jurisdiction over. We are going to discuss:

Notice of Deficiency (NOD)

Notice of Determination

PETITION

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

<input type="checkbox"/> Notice of Deficiency	<input type="checkbox"/> Determination of Worker Classification*
<input type="checkbox"/> Notice of Determination Concerning Collection Action	<input type="checkbox"/> Notice of Determination Concerning Your Request for Relief From Joint and Several Liability*
<input type="checkbox"/> Notice of Final Determination Not to Abate Interest*	

*Please see the Court's Web site, www.ustaxcourt.gov, or information booklet for additional information if (1) you filed a claim for interest abatement or requested relief from joint and several liability, and the IRS has not made a determination, or (2) the petition involves a worker classification case.

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**Taxpayers can petition Tax Court
Pro Se (on behalf of themselves)**

or

They can request assistance

Low Income Tax Clinic

Tax Court Lawyer

Circular 230 Practitioner USTCP

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Why Petition US Tax Court ? ?

- **Remedy a “BAD” Audit**
- **Request Abatement of Accuracy-Related Penalties**
- **Properly resolve CP2000**
- **Collection Issues**

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Form 843 Appeal (NOT US Tax Court)

Proper Venue:

U.S. District Court

U.S. Court of Federal Claims

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Form 843 Claim For Refund

Form 843 <small>(Rev. August 2011) Department of the Treasury Internal Revenue Service</small>		Claim for Refund and Request for Abatement <small>► See separate instructions.</small>		<small>OMB No. 1545-0024</small>
Use Form 843 if your claim or request involves: (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3, (b) an abatement of FUTA tax or certain excise taxes, or (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a. Do not use Form 843 if your claim or request involves: (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return), (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.				
Name(s)		Your social security number		
Address (number, street, and room or suite no.)		Spouse's social security number		
City or town, state, and ZIP code		Employer identification number (EIN)		
Name and address shown on return if different from above		Daytime telephone number		
1 Period. Prepare a separate Form 843 for each tax period or fee year. From _____ to _____		2 Amount to be refunded or abated: \$ _____		
3 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related. <input type="checkbox"/> Employment <input type="checkbox"/> Estate <input type="checkbox"/> Gift <input type="checkbox"/> Excise <input type="checkbox"/> Income <input type="checkbox"/> Fee				
4 Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions), IRC section: _____				
5a Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.) <input type="checkbox"/> Interest was assessed as a result of IRS errors or delays. <input type="checkbox"/> A penalty or addition to tax was the result of erroneous written advice from the IRS. <input type="checkbox"/> Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.				
b Date(s) of payment(s) ► _____				
6 Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates. <input type="checkbox"/> 706 <input type="checkbox"/> 709 <input type="checkbox"/> 940 <input type="checkbox"/> 941 <input type="checkbox"/> 943 <input type="checkbox"/> 945 <input type="checkbox"/> 990-PF <input type="checkbox"/> 1040 <input type="checkbox"/> 1120 <input type="checkbox"/> 4720 <input type="checkbox"/> Other (specify) ► _____				

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Form 843 Claim For Refund and Request for Abatement

Commonly used for:

- Request for First Time Abatement
- Request for refund of payments made after CSED (Collection Statute Expiration Date) has expired. Generally invoking §6511 to reclaim payments made in the last 2 years.

What happens when the IRS send Letter 1277 denying the abatement request ?

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Form 843 Claim For Refund and Request for Abatement

What happens when the IRS send Letter 1277 denying the abatement request ?

The IRS sends Letter 1277 to inform you that the Appeals Officer denied the abatement request and to advise you of your right to further appeal options.

- You can **PAY THE PENALTY**
- File Form 843, Claim for Refund and Request for Abatement
- When the claim is denied, file an appeal with the **U.S. District Court or U.S. Court of Federal Claims.**

BIG \$\$\$\$\$

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NOD Required to Petition Tax Court

First Part of our discussion will focus on:

Notice of Deficiency

Received as a result of:

- **CP2000 Notice**
- **Correspondence Audit**
- **Office Audit**

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Tax Court Take-Aways

Taxpayer can Dispute Tax Liability BEFORE it is PAID.

Taxpayers can petition Tax Court **Pro Se** (on behalf of themselves)

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Example 1 Handout

Self-Employed Insurance salesman uses TurboTax successfully for years.

Has a strong 2016 - Goes to a CPA to make sure it is done right.

Fills out the Intake Document and says he has \$109K SE income **(Includes all 14 of his 1099-MISC for \$134K)**.

CPA uses the income shown on his Intake Document and files the return short the \$25K of Self-Employment.

Taxpayer receives a CP2000 Letter, immediately pays the \$10K balance due.

Taxpayer writes the IRS a compelling letter requesting \$2K Penalty Abatement.

IRS replies – NO !

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Example 1 (Conclusion)

Taxpayer calls his uncle who is a retired EA.

I get pulled into the loop and advise the taxpayer to file a petition Pro Se with the Tax Court .

Taxpayer timely files Tax Court Petition, requesting penalty abatement. States that he agrees with the additional tax and has **PAID it.**

Tax Court receives petition – issues Docket Number.

IRS Chief Counsel attorney calls taxpayer, relates that Tax Court AGREES to abate the \$2K accuracy-related penalty immediately. Sends out Decision Docs for Signature.

**\$60 Investment yield abatement of 20%
of the amount due - \$2K
(GOOD RETURN ON INVESTMENT)**

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Screen Shots – Notice of Deficiency



Department of the Treasury
Internal Revenue Service
PO BOX 621505
ATLANTA GA 30362-1505



C/O WILLIAM G NEMETH
3631 CHAMBLEE TUCKER RD # A316
ATLANTA GA 30341-4415

Notice CP3219A
Tax year 2016
Notice date May 13, 2019
Social Security number XXX-XX-7186
AUR control number 70068-0100
To contact us Phone 1-800-829-8310
Fax 1-877-477-0967
Last date to petition August 12, 2019
Tax Court
Page 1 of 12



25641718620163

**90
days**

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Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

We have determined there is a deficiency (increase) in your 2016 income tax based on information we received from third parties (such as employers or financial institutions) that doesn't match the information you reported on your tax return. See below for an explanation of how this increase was calculated. This letter is your NOTICE OF DEFICIENCY, as required by law.

If you disagree

You have the right to challenge this determination in U.S. Tax Court. If you choose to do so, you must file your petition with the Tax Court by August 12, 2019. This date can't be extended. See below for details about how and where to file a petition.

Summary of proposed changes

Increase in tax (deficiency)	\$9,364
Substantial tax understatement penalty	\$1,873

If you want to resolve this matter with the IRS

You may be able to resolve this matter without going to the U.S. Tax Court if you contact us directly. See the "You may be able to resolve your dispute with the IRS" section below.

If you want assistance

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NOD Required to Petition Tax Court

Taxpayer **must** receive a

Notice of Deficiency

BEFORE a petition to Tax Court can be filed.

The NOD - often called the **Ticket to Tax Court**;

NOD is often called the **90-day letter** since the taxpayer generally has 90 days to respond.

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Tax Court Petition – 2 Questions

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

CP2000 NOTICE - TAXPAYERS AGREE WITH THE ADDITIONAL TAX AND HAVE PAID THE TAX IN FULL.

TAXPAYERS ARE REQUESTING ABATEMENT OF THE \$1,873 ACCURACY-RELATED PENALTY.

T.C. FORM 2 (REV. 11/18)

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

TAXPAYER IS SELF-EMPLOYED & HAS BEEN PREPARING HIS OWN RETURN FOR MANY YEARS. HOWEVER,
TAXPAYER WANTED TO MAKE SURE HIS 2016 RETURN WAS PREPARED CORRECTLY AND ENGAGED A CPA
TO PREPARE 2016 - THE CPA FAILED TO ENTER ALL THE INCOME DOCUMENTS PROVIDED.

THE IRS COMPUTER-MATCHING PROGRAM GENERATED THE CP2000 NOTICE.

TAXPAYERS EXERCISED DUE DILIGENCE IN SELECTING A LICENSED TAX PROFESSIONAL TO PREPARE
THEIR 2016 RETURN. THEY SHOULD NOT BE PENALIZED FOR ERRORS MADE BY THE TAX PROFESSIONAL.

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SSLH Rule

Saturday, Sunday, Legal Holiday

Taxpayers have 90-ish days from the beginning date on the Notice of Deficiency to petition Tax Court.


The time period is counted from the initial date plus 90 days using the **SSLH Rule**.

In this example, the 90th day falls on a Sunday and the Monday is a Federal Holiday, Columbus Day. Thus, the last day to petition Tax Court is Oct 15, the 92nd day.

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Redacted Notice of Deficiency

 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

July 15, 2013 + 90 days = Oct 13, Sunday
Oct 14 is a federal holiday (Columbus Day)
Oct 15, Tuesday is the 92nd day.

Date:

JUL 15 2013

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:

92 Days

OCT 15 2013

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

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When is a Notice of Deficiency Issued ?

NOD is issued when there is a **dispute** over the amount of a proposed tax Assessment.

Typical triggers for a Stat Notice
(Statutory Notice of Deficiency):

- CP2000 – Unagreed
- Audit - Unagreed

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Tax Court established under Article I of the Constitution

The United States Tax Court is a Federal Trial Court of record established by Congress under Article I of the [U.S. Constitution](#). When the Commissioner of Internal Revenue has determined a tax deficiency, the taxpayer may dispute the deficiency in the Tax Court **before** paying any disputed amount.

Dispute Tax Liability BEFORE it is PAID.

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Origins of Tax Court

The court has its origins in the Bureau of Tax Appeals, an executive agency established in **1924** (43 Stat. 336, 338) to deal with the growing number and complexity of disputes over tax liability following the adoption and expansion of the federal income and profits taxes.

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Taxpayer Files A Tax Court Petition

The rule of the Tax Court is that the taxpayer sues the “Commissioner of Internal Revenue” with the taxpayer as “petitioner” and the Commissioner as “respondent”.

\$60 Filing Fee

Taxpayer = Petitioner

Commissioner = Respondent

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Who Can Assist a Taxpayer in Preparing a Petition ?

The traditional answer seems to depend on whom you ask.

Since all the information necessary to file a Tax Court Petition is available with the exception of two questions, some will liken it to assisting a taxpayer to prepare a petition much like tax professionals prepare a tax return and transcribe the taxpayer's information to the form.

Answers range from no one (Taxpayer Pro Se) to anyone to only a lawyer or USTCP EA or USTCP CPA.

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Who Can Assist a Taxpayer in Preparing a Petition ?

According to Tax Court Rule 33 (excerpt on the following slide), the signer of the petition has read the petition, understands it and believes it is well-grounded in fact.

Tax Court Rule 33 does NOT specify the preparer of the petition.

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Tax Court Rule 33 Signing of Pleading

33 (b) Effect of Signature: The signature of counsel or a party constitutes a certificate by the signer that the signer has read the pleading; that, to the best of the signer's knowledge, information, and belief formed after reasonable inquiry, it is well grounded in fact and is warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law; and that it is not interposed for any improper purpose, such as to harass or to cause unnecessary delay or needless increase in the cost of litigation.

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Best Practices

Advise taxpayers to have an attorney or USTCP Circular 230 assist or coach them in the preparation of their Pro Se Tax Court Petition.

Consider LITC (Low Income Tax Clinic)

Advise taxpayers to have a Circular 230 practitioner who is familiar with tax court proceeding represent them.

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Taxpayer Received Notice of Deficiency – Now What ?

The Notice actually has some good advice as the excerpt below illustrates:

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.

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.

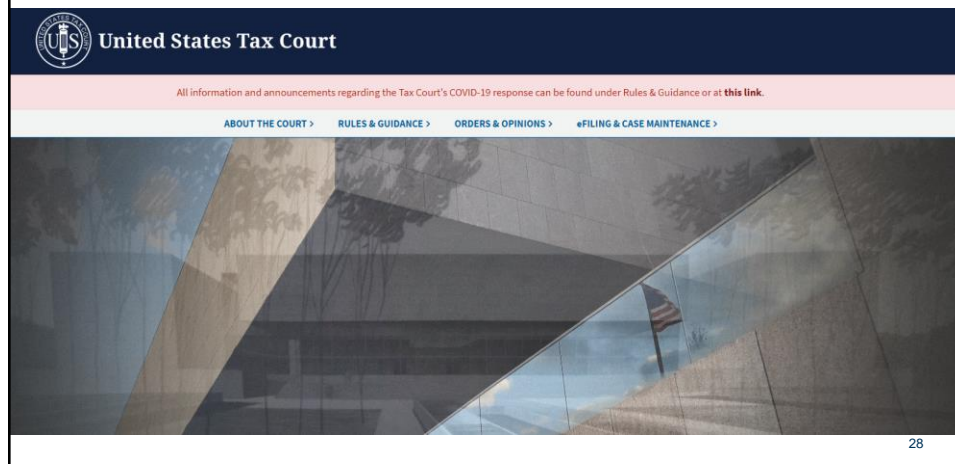
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U.S. Tax Court Web Site

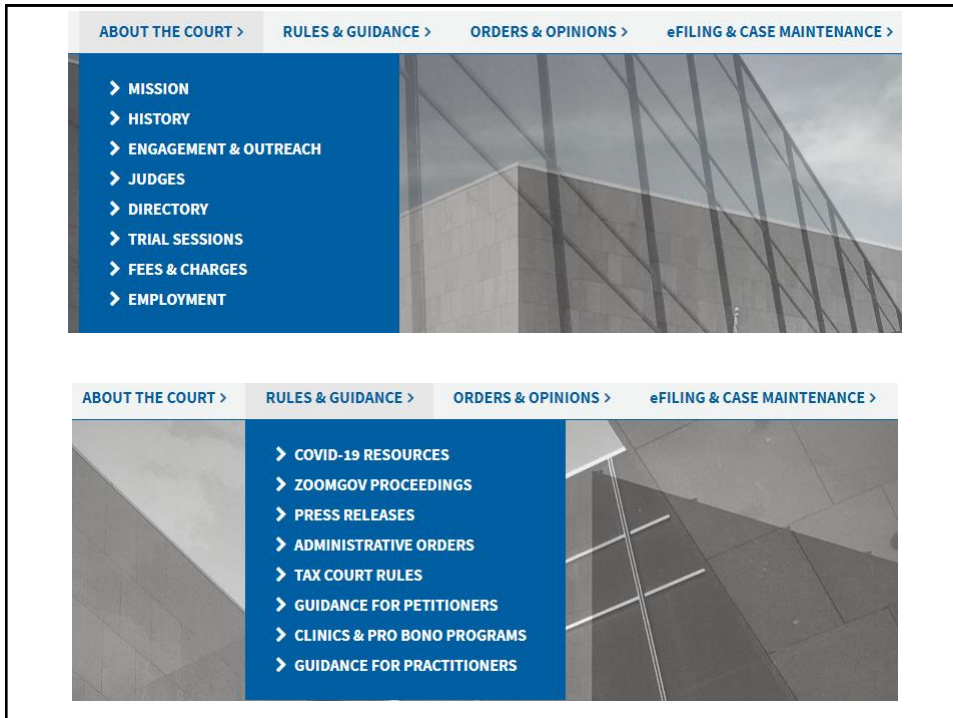
Google **US Tax Court** to get to their Web Site

Or go to: <https://www.ustaxcourt.gov>

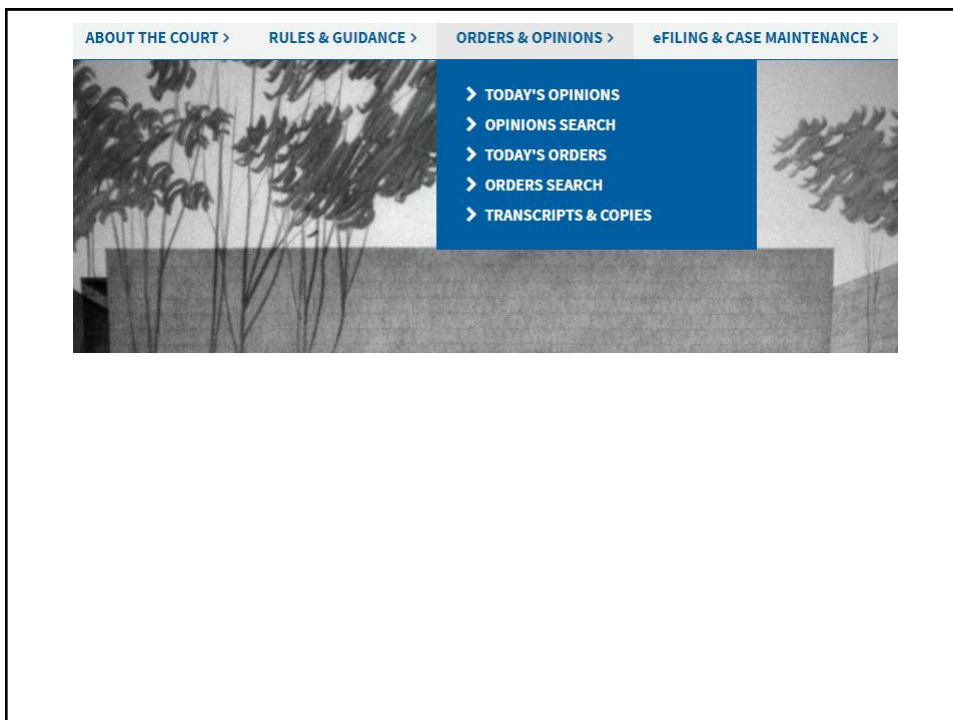
New & Improved Web Site



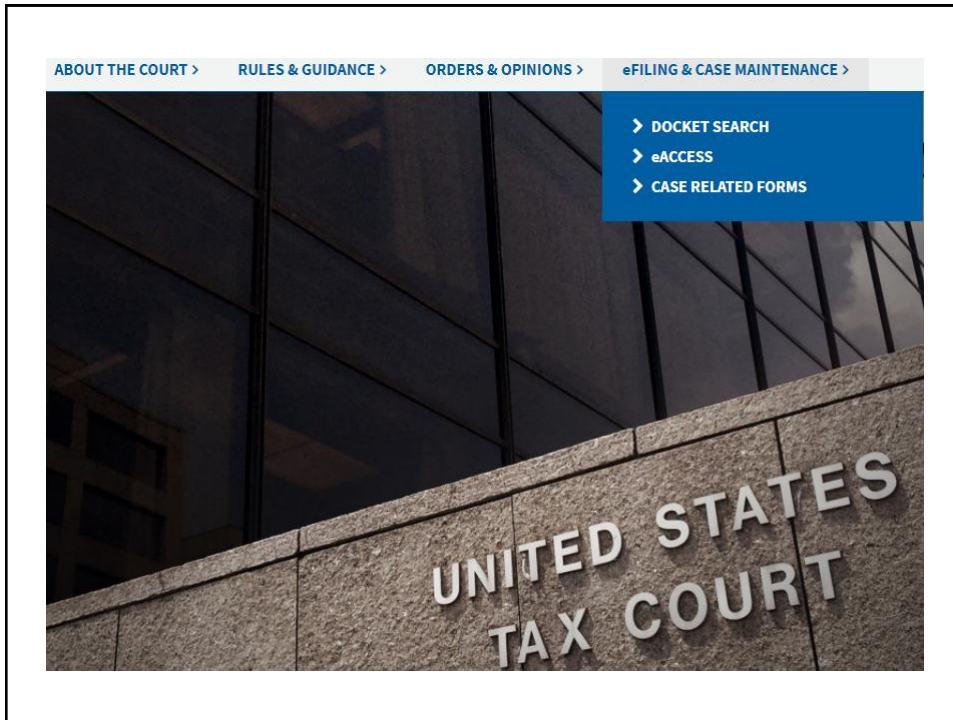
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U.S. Tax Court Rules PDF

This 321 Page PDF is available for reference.

*Rules of
Practice & Procedure*

***United States
Tax Court***



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Google

File a Pro Se Tax Court Petition

Information for Persons
Representing Themselves
Before the U.S. Tax Court

**39 Page PDF
August 2010**



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Preparing a Petition

The information is readily available:

- Taxpayer(s) Name and Address
- Information from the Notice of Deficiency
 - Date of Notice of Deficiency
 - Office issuing the Notice of Deficiency
 - Tax Years
 - Requested Place of Trial
- Small or Regular Case
- 2 Questions

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Preparing a Petition

Tax Court Petition has a checkbox (Small or regular Case) & two questions which must be answered:

If small or regular Case is NOT checked, the case is automatically **regular** case.

The Two Questions:

5. Explain why you disagree with the IRS determination in this case:
6. State the facts upon which you rely:

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Preparing a Pro Se Petition

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**

Must BE 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 NOD).**

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Preparing a Petition

Petition Package Includes:

Petition (T.C. Form 2) - 2 pages

Name, Address, Issuing Office, Tax Year(s), etc.

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.

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What Should I say in my Petition ?

From the Tax Court Web Site:

Line 5 of the petition asks you to tell the Court why you disagree with the IRS determination in your case. You should list clearly and concisely the errors you believe the IRS made in the notice of deficiency. List each issue separately.

Keep it simple:

*IRS auditor did not allow ordinary and necessary
business expenses.*

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What Should I say in my Petition ?

From the Tax Court Web Site:

On Line 6 of the petition you should briefly state the facts on which you rely to support your position.

6. State the facts upon which you rely:

Keep it simple:

Taxpayer has compelling documentation to prove ordinary and necessary business expenses.

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Small Case or Regular Case

Tax Court Petition has a selection Checkbox
(small or regular case) Strategy (always leave blank ?)

4. SELECT ONE OF THE FOLLOWING:

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

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.

Regular case allows for more than \$50K for any year.

Regular case can be appealed.

Regular case generally attracts a more experienced Appeals Officer.

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Taxpayers can file a Tax Court Petition Pro Se

Taxpayers can file a Tax Court Petition and represent themselves before the court.

The system is very accommodating to Pro Se Petitioners and offers a significant amount of information on the Low Income Tax Clinics available.

Tax Court judges are extremely accommodating to Pro Se Taxpayers.

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Taxpayers files a Tax Court Petition

Tax Court response:

Tax Court issues a **Docket Number**
(Think Tracking Number)

Tax Court response agrees with the facts:
Name, Tax Year, Etc. Items 1 through 4

Tax Court DENIES everything else
(automatically) – See Typical Response on
following page.

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Typical Tax Court Response

ANSWER

RESPONDENT, in answer to the petition filed in the above-entitled case, admits and denies as follows:

1. Admits.
2. Admits.
3. Admits.
4. Neither admits nor denies, as no allegations of fact have been made.
5. Denies for lack of sufficient knowledge or information.
6. Denies for lack of sufficient knowledge or information.
7. Denies generally each and every allegation of the petition not herein specifically admitted, qualified or denied.

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Typical Tax Court Response

ANSWER

RESPONDENT, in answer to the petition filed in the above-entitled case, admits and denies as follows:

1. Admits. **Disputing Notice of Deficiency**
2. Admits. **Date of Notice & IRS Office Issuing the notice**
3. Admits. **Tax Period**
4. Neither admits nor denies, as no allegations of fact have been made. **Small Tax Case or Regular Tax Case Procedures**
5. Denies for lack of sufficient knowledge or information. **Explain why you disagree with the IRS**
6. Denies for lack of sufficient knowledge or information. **State the facts on which you rely**
7. Denies generally each and every allegation of the petition not herein specifically admitted, qualified or denied.

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Tax Court Response (Continued)

Tax Court issues a **Docket Number**
(Think Tracking Number)

Examples of Docket Numbers

00122-19W Whistle Blower Case

00123-19 Regular Case

00124-19S Small Case

00125-19L Liability Case

 19 –Year Docket Number was assigned.

Collection Clock is **STOPPED** after filing.

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Taxpayers can file a Tax Court Petition Pro Se

Circular 230 Practitioners can represent **Pro Se**
Taxpayers at Appeals and Discussions /
Negotiations with Chief Counsel Attorneys.
They CANNOT represent the taxpayer in Tax
Court (**in the Court Room before the judge**).

Circular 230 Practitioners must hold **USTCP**
credentials to represent the taxpayer **in Tax**
Court standing in front of the judge.

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Taxpayer Must Show Up At Calendar Call or their case is dismissed

True Story:

EA is working with taxpayer who filed a Pro Se Petition.

Taxpayer is NOT in court room when his case is called. Clever EA goes to the podium and addresses the judge.

Judge asks him if he has standing before the court (USTCP) – EA answers he recently took the Tax Court Exam. Judge replies: “That is NOT how it works.” Judge advised the EA to get his taxpayer to come in later that day so that his case can proceed ! !

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Tax Court is Open to the Public Via the Internet

Today ↑ ↓ June 2021 ↓						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 30	31	Jun 1 10:30 AM Chicago, IL (C)	2 1 PM Washington, DC (C)	3	4	5
6	7 10 AM Knoxville, TN (H) 10 AM Pittsburgh, PA (C) 11 AM Houston, TX (Sr) ...	8 10 AM Knoxville, TN (H) 10 AM Los Angeles, CA 12 PM Salt Lake City, U	9 11 AM Los Angeles, CA 1 PM Washington, DC (C) 2:30 PM Houston, TX (C)	10 10 AM Knoxville, TN (H) 11 AM Houston, TX (Sr) 11 AM Los Angeles, CA 1 PM Pittsburgh, PA (R)	11 11:30 AM Los Angeles, CA 2 PM San Francisco, CA	12
13	14 10 AM Chicago, IL (Spe) 10 AM New York City, NY (C) 10 AM Syracuse, NY (Si) ...	15 9:15 AM Chicago, IL (S) 11 AM New Orleans, LA 1 PM Syracuse, NY (Sm)	16 9:15 AM Chicago, IL (S) 4 PM New Orleans, LA	17 9:15 AM Chicago, IL (S) 10 AM Albany, NY (Sm) 11 AM Shreveport, LA	18	19
20	21 9:15 AM Chicago, IL (S) 11 AM Chicago, IL (Spe)	22 9 AM Chicago, IL (Spec) 9:15 AM Chicago, IL (S)	23 9 AM Chicago, IL (Spec) 9:15 AM Chicago, IL (S)	24 9:15 AM Chicago, IL (S) 10:30 AM Chicago, IL (C)	25 9 AM Chicago, IL (Spec) 9:15 AM Chicago, IL (S)	26
27	28	Jun 29 11:30 AM Washington, DC (C)	30 1 PM Washington, DC (C)	Jul 1	2	3

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UNITED STATES TAX COURT
TRIAL SESSIONS - FALL 2021 TERM

4/9/2022

Week of	9/13	9/20	9/27	10/4	10/11	10/18	10/25	11/1	11/8	11/15	11/22	11/29	12/6	12/13
Atlanta			Small			Regular								
Baltimore		Small						Regular						
Boston	Regular					Small								
Chicago						Regular								
Cleveland				Small								Regular		
Columbia				Hybrid										
Dallas						Regular				Regular				
Denver			Small				Regular							
Detroit				Regular										
Fresno													Small	
Hartford			Hybrid											
Houston								Regular						
Jacksonville														Regular
Kansas City		Regular												
Las Vegas													Regular	
Los Angeles	Small			Regular			Small		Regular		Regular			
Miami								Regular				Small		
Milwaukee														Hybrid
New Orleans													Regular	
New York	Regular							Small						
Philadelphia							Regular							
Phoenix										Regular				Small
Richmond		Regular												
San Antonio			Regular											
San Diego		Regular												
San Francisco							Regular					Regular		
St. Louis	Hybrid													
Tampa										Small				
Washington, DC														Regular

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Protect SSN or EIN

T.C. Form 4, Statement of Taxpayer Identification Number is the **ONLY** document in the tax court petition which has the taxpayer's Identification Number.

Any other notices included with the petition should be **REDACTED**.

Since the Notice of Deficiency is part of the tax court petition, the taxpayer's TIN should be **REDACTED** in the NOD and any other documents submitted.

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One Shot at Appeals

Scenario 1:

Bad audit – Taxpayer appealed audit and did not get substantial relief.

Taxpayer petitioned Tax Court Pro Se and will negotiate directly with Chief Counsel Attorneys.

Scenario 2:

Bad audit – Taxpayer skipped Appeals and petitioned Tax Court.

Chief Counsel Attorneys will refer to Appeals for resolution. If not resolved, case goes back to Chief Counsel Attorneys.

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Docket Inquiry

Docket Inquiry

DOCKET RECORDS SEARCH BY:

- >> [Docket Number](#)
- >> [Individual Party Name](#)
- >> [Corporate Name Keyword](#)

[Docket Inquiry Help](#)

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Docket Inquiry

Individual Party Name Search

Docket Inquiry - Individual Party Name Search

Last Name:	First Name:	Middle:
<input type="text" value="TAXPAYER"/>	<input type="text" value="TOMMY"/>	<input type="text"/>
State:	Year Filed:	
<input type="text" value="GA"/>	From <input type="text" value="2017"/> To <input type="text" value="2018"/>	
<input type="button" value="Search"/> <input type="button" value="Reset"/>		

No Results.

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Docket Number Search

Docket Number: -

Docket No.: 020795-05

Caption: Californians Helping To Alleviate Medical Problems, Inc.

Petitioner Counsel

Bar No: KM0559
No: 3

Matthew W. Kumin

38 Mason Street
San Francisco, CA 94102

**Californians Helping To Alleviate Medical Problems
Well-Known 280-E Tax Court Case involving Growing and
Sales of a Schedule 1 Controlled Substance. (CHAMP)**

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OVERVIEW

Taxpayer files Tax Court Petition Pro Se.

Enrolled Agent or CPA under POA can represent the taxpayer at Appeals and can negotiate with Chief Counsel Attorneys.

Appeals has 4 months to settle the case.

It is almost automatic that Appeals will abate Accuracy-Related Penalties - § 6662

Over 90% of Tax Court Cases are SETTLED prior to Tax Court.

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Case is Calendared (Court Date is set)

Case NOT settled at Appeals
or

Case NOT settled with Chief Counsel

This is a good thing – pressure to settle increases.

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Case is Calendared

Pro Se Taxpayer will appear in Tax Court, stand at the Podium, state their name and briefly review their case with the judge.

Judge will ask them to talk with Chief Counsel attorneys at the morning break, or talk with Low Income Tax Clinic volunteers and see if they can reach an agreement. Circular 230 Practitioners can participate in this negotiation.

NOTE:

If the Taxpayer does not appear in Tax Court, they lose.

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Case is Calendared

If a Pro Se Tax Court case gets this far, it is usually settled by quick negotiation.

After the break, taxpayer is called back to the podium along with Chief Counsel Attorney:

Two Outcomes:

- Reached Settlement – Decision documents will be drawn up and signed.
- Did NOT reach Settlement – Goes to Trial.

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Discussion

Takeaways:

Taxpayer gets **ONE SHOT** at Appeals.

After Taxpayer responds to a Notice of Deficiency with a Tax Court Petition, the filing status of the return cannot be changed (Single to Head-of-Household, MFS to MFJ, etc.)

Collection clock is **STOPPED**.

See the Court Tutorial handout for a complete example of a Pro Se Tax Court Petition.

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Great FREE Resource www.ProcedurallyTaxing.com

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Search Results for: JUDGE HOLMES

The Jarndyce Case, Judge Mark Holmes, and the Taxation Literary Tradition

November 28, 2017 by [Guest Blogger](#) 7 Comments

We welcome back guest blogger Bob Kamman. Although Bob has practiced tax law in the Phoenix area for many years, he began his studies and his career as a journalist. Today, he draws from the Tax Court judge most likely to make literary references to provide us

JUDGE HOLMES

SEARCH



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Tax Court Petition – Abate Penalties

When a CP2000 Notice of Deficiency is issued, best practices suggest the taxpayer should petition Tax Court Pro Se to request abatement of the 20% Accuracy-Related Penalty.

\$60 Investment yield abatement of 20% of the tax due (typically several thousand dollars)

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Here is a NOVEL Idea

Unagreed Audit - Final Meeting

We know we can generally get accuracy-related penalties abated at Tax Court.

**Request removal of
accuracy-related Penalties
at the end of the audit.**

See the script on the following page.

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Penalty REMOVAL – At Audit Script

“Taxpayer cannot provide compelling documentation to prove more of their ordinary and necessary expenses.

I will agree and sign the audit agreement today **IF** you remove the Accuracy-Related Penalties. If you do not, Taxpayer will petition Tax Court and get them removed in that venue.

Let’s save everyone time and money and remove the penalties today.

I will provide you with 4 different tax court cases where the accuracy-related penalties were removed.

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TAX COURT PETITION MORE EFFECTIVE THAN AUDIT RECON

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Discussion

Tax Court - **“RELAXED”** set of rules

Cohan Rule is alive and well at Docketed Appeals and Tax Court

Taxpayer gets one shot at Appeals.

§ 6662 Accuracy-Related Penalty Abatement almost automatic.

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Tax Court Petitions

Excerpt from the Tax Court Petition shows the various situations that Tax Court has jurisdiction over. We are now going to discuss:

Notice of Determination

PETITION

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

- | | |
|---|---|
| <input type="checkbox"/> Notice of Deficiency | <input type="checkbox"/> Determination of Worker Classification* |
| <input type="checkbox"/> Notice of Determination Concerning Collection Action | <input type="checkbox"/> Notice of Determination Concerning Your Request for Relief From Joint and Several Liability* |
| <input type="checkbox"/> Notice of Final Determination Not to Abate Interest* | |

*Please see the Court's Web site, www.ustaxcourt.gov, or information booklet for additional information if (1) you filed a claim for interest abatement or requested relief from joint and several liability, and the IRS has not made a determination, or (2) the petition involves a worker classification case.

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Appealing the CDP Decision in Tax Court

Tax Court has jurisdiction- IRC 6330(d)(1)

Notice of Determination (NOD) sets forth findings and conclusions

Taxpayer has 30 days to petition Tax Court

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Appealing the CDP Decision in Tax Court

Decision must be supported by

A statement of facts,

Some legal analysis, and

Some explanation of how or why the proposed levy balanced the need for collection with the taxpayer's interests

Must be an adequate record to support meaningful review

Living Care Alternatives of Utica v. United States, 411 F.3d 621 (6th Cir. 2005)

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Appealing the CDP Decision in Tax Court

Appeals Judicial Approach and Culture (AJAC)

The Tax Court's standard of review in non-liability CDP determinations is to consider:

Whether Appeals' factual and legal conclusions reached at a CDP hearing are reasonable, not whether they are correct

The appropriateness of Appeals' ultimate decision

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Appealing the CDP Decision in Tax Court

Two standards of review

De novo if the underlying tax is in dispute

Abuse of discretion in all other situations

Court does not substitute IRS's judgment

Reviews the process, not the outcome

Resolution for taxpayer is a remand to Appeals

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Appealing the CDP Decision in Tax Court

Abuse of discretion on Collection Issues

Decision is arbitrary, capricious, or fails to consider facts and circumstances

Does not follow statute and regulations

Fails to consider proposed alternative

Fails to evaluate the balancing test

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Appealing the CDP Decision in Tax Court

Fails to follow the IRM

Fails to give a reasoned decision

Relies on improper criteria or facts contrary to the evidence

Lacks sound basis in law and fact

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Appealing the CDP Decision in Tax Court

Relies upon any improper criteria or facts that are contrary to the evidence

Decision is erroneous “as a matter of law”

Clear taxpayer abuse or unfairness by the IRS

Burden of proof on taxpayer

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Appealing the CDP Decision in Tax Court

Vinatieri v. Commissioner, 133 T.C. 392 (2009)

IRS abused discretion by failing to grant CNC status where taxpayer proved that levy would cause hardship, even though taxpayer was not current with tax return filing, since IRC 6343 mandates release of levy in hardship situations regardless of delinquent returns.

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Appealing the CDP Decision in Tax Court

Evaluate risk of Tax Court CDP litigation

Penalty of up to \$25,000 when

Proceedings institute/maintained primarily for delay

Position is frivolous/groundless, or

Unreasonable failure to pursue administrative remedies

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Some Actual NOD Cases

Bill has represented over 20 Taxpayers who petitioned Tax Court Pro Se.

I have “coached” 5 EAs through their first Tax Court case.

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Current Case

Taxpayer and Spouse filed MFJ using TurboTax. They had earned income as well as taxable scholarship income and estimated federal tax payments.

Using TurboTax, they “forced” the estimated federal tax Payments into the W-2 withholding.

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Current Case (Continued)

Return as filed showed:

Correct Income

Correct Tax

Taxpayers paid balance due.

IRS then reviewed return and ADDED the federal Estimated Tax paid and refunded this to the taxpayers.

Ultimately, taxpayers received a CP2000 stating that additional tax is due.

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Current Case (Continued)

IRS processing messed up.

Taxpayers immediately paid back the excess refund in full. IRS wants to call it additional tax.

Nationally recognized Tax Attorney has agreed to represent the taxpayers Pro Bono since this could be a landmark case (in the same vein as Beard).

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CP2000 Unanswered - \$909K NOD

Taxpayer “forgot” to report the sale of 9 Properties worth \$1.5M Dollars

50 minute APPEALS phone call.

\$909K NOD to \$37K REFUND

20 Page FAX using back of the envelope numbers
(Calculated rental depreciation using 80-20 rule)

4797 sale of business property with calculated Depreciation.

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CP2000 Unanswered - \$5K NOD

Taxpayer did not report HSA Distribution.

Had to document that taxpayer spent HSA Distribution on qualifying medical expenses.

FAX Qualifying Medical Expenses to Appeals.

Appeals would NOT accept IMPLANTS on paid receipts as qualifying medical expenses.

DENTAL IMPLANTS !!!

Final Bill - \$837

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TCO Office Audit – No Show

TCO Office Audit of Taxpayer and Spouse.

Taxpayer called me on a Tuesday for Thursday Audit.

Taxpayer could not attend Thursday Audit.

I advised Taxpayer to request postponement of Audit Meeting.

Taxpayer called TCO – TCO said “NO” - reschedule but send me “what you have”.

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TCO Office Audit – No Show

Taxpayer hand-delivered 200 pages of **ORIGINAL** documentation to TCO.

Taxpayer received audit report several days after he delivered his **ORIGINAL** documentation to TCO. **\$188K** for 2 years including penalties.

TCO disallowed all expenses **BEFORE** she reviewed the taxpayer's documentation.

TCO would not change Audit Report.

TCO would NOT return ORIGINAL Docs.

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TCO Office Audit – No Show

What Now ?

Advised Taxpayer to wait for \$188K NOD and then petition Tax Court Pro Se.

In the meanwhile, submit a FOIA Request on the audit to get a copy of the taxpayer's documentation.

Taxpayer received COPY of his Docs via FOIA.

Now it get interesting !

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Defend this Script at Docketed Appeals

Form 4549-A (Rev. March 2013)		Department of the Treasury-Internal Revenue Service Income Tax Examination Changes (Unagreed and Excepted Agreed)		Page ...
Name and Address of Taxpayer <div style="background-color: black; width: 150px; height: 20px;"></div>		Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 20px;"></div>		Return
		Person with whom examination changes were discussed.	Name and Title: MICHAEL R & ERICKA THOI	
1. Adjustments to Income		Period End 12/31/2015	Period End 12/31/2016	
a. Sch C1 - Advertising		491.00	1,197.00	
b. Sch C2 - Supplies		5,907.00	2,314.00	
c. Sch C2 - Office Expenses		3,034.00	3,452.00	
d. Sch C2 - Advertising		6,060.00	6,112.00	
e. Sch C2 - Contract labor		251,711.00	197,369.00	
f. Sch C2 - Car and Truck Expenses		18,294.00	13,108.00	
g. Sch C1 - Car and Truck Expenses		14,051.00	11,005.00	
h. SE AGI Adjustment		(8,987.00)	(8,643.00)	
i. Itemized Deductions		8,843.00	6,950.00	
j. Exemptions		2,800.00		
k.				
l.				
m.				
n.				
o.				
p.				
2. Total Adjustments		302,204.00	232,864.00	
3. Taxable Income Per Return or as Previously Adjusted		(9,994.00)	(37,707.00)	

4549-A is also known as RAR
 – Revenue Agent Report

85

TCO Office Audit – No Show

Self-Prepared Return

Taxpayer is self-employed - financial products.

No W-2 wages on return

Claimed Taxpayer 2106 non-reimbursed employee expenses. – (2106 is for W-2 Workers)

Exaggerated Sch C vehicle business mileage:

2015 24K Miles Claimed 10K Actual

2016 20K Miles Claimed 6K Actual

After the audit was complete, he then told me he was riding his motorcycle to some of his appointments !!!

86

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Spouse Business – Cleaning Houses

\$200K in 1099-MISC issued to workers yearly.

40% undocumented – Using a FAKE ITIN

Spouse did NOT know she was supposed to send 1096/1099s to the IRS.

Since 2010, she never sent 1099-MISC to the IRS.

Appeals allowed 100% worker labor when we showed copies of all cancelled checks.

Would NOT abate penalties since NO 1099s were sent to IRS and some workers were NOT documented.

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Final Appeals Decision

\$188K NOD reduced to \$15K

Could take it forward to Chief Council but it would cost more in fees than the reduction in penalties.

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New Case Office Audit - \$170K NOD

Audit POA took audit to appeals – **NO Benefit**

Background

Commercial Office Cleaning Service

\$1M Revenue per year

Taxpayer is undocumented (ITIN)

40 Undocumented Employees – Paid in Cash

Really short of receipts

Reduced \$170K to \$40K without showing one additional receipt.

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Office Audit w/Appeals - \$170K NOD

Case had already been to Appeals – Had to negotiate with Chief Counsel Attorneys.

Purchased BIZSTATS Report

30 Commercial Cleaning Companies in Atlanta with gross revenues of \$1M

None of the categories matched.

Advocated the following:

Since Taxpayer is in the same business as her 30 competitors, her pretax profit should be the same as her competitors – **10%**

Chief Counsel Attorney accepted this story.

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Summary - Taxpayer 2012 & 2013 Form 1040

Sch C was audited for both years and some ordinary and necessary expenses were partially disallowed:

	2012 =====	2013 =====
Contract Labor	X	X
Supplies	X	X
Other Expenses		X
Tools		X

=====

Profit Summary	2012 =====	2013 =====
As Filed	2%	2%
Industry Standard	10%	10%
Audit	27%	31%

=====

Recommendation:
Accept Industry Standard Pre-Tax Profit Margin of 10%

2012 Tax: \$ 9,353 (Before Interest)

2013 Tax: \$ 26,418 (Before Interest)

Waive Accuracy-Related Penalties - Paid Preparer was at fault.

**1 Page Summary
presented to Chief
Counsel Attorney**

91

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Summary - Taxpayer 2012 & 2013 Form 1040

Sch C was audited for both years and some ordinary and necessary expenses were partially disallowed:

	2012 =====	2013 =====
<u>Contract Labor</u>	<u>X</u>	<u>X</u>
<u>Supplies</u>	<u>X</u>	<u>X</u>
<u>Other Expenses</u>		<u>X</u>
<u>Tools</u>		<u>X</u>

=====

Profit Summary	2012 =====	2013 =====
As Filed	2%	2%
Industry Standard	10%	10%
Audit	27%	31%

92

92

Profit Summary 2012 2013

=====

As Filed 2% 2%

Industry Standard 10% 10%

Audit 27% 31%

=====

Recommendation:

Accept Industry Standard Pre-Tax Profit Margin of 10%

2012 Tax: \$ 9,353 (Before Interest)

2013 Tax: \$ 26,418 (Before Interest)

**Waive Accuracy-Related Penalties - Paid Preparer
was at fault.**

93

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Office Audit w/Appeals - \$170K NOD

**Case had been to appeals AFTER the audit.
Taxpayer gets 1 Shot at Appeals.**

**Had to negotiate directly with Chief Counsel
Attorneys.**

Summary

**Reduced \$170K to \$40K without showing
one additional receipt.**

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Additional Tax Court Cases

- Unanswered CP2000 – Abated \$1,400 in Penalties
- Taxpayer did his own Sch C office audit (poorly)
Taxpayer Petitioned Tax Court – Long time EA
Handled Docketed Appeals representation:
\$55K reduced to \$3.3K
- Taxpayer did her own correspondence exam (poorly)
Taxpayer petitioned Tax Court
\$20K reduced to \$4,600
- Audit of W-2 Waitress \$ 200K W-2
\$9,206 reduces to ZERO (**No Change**)
- Correspondence Audit of Sch C hairdresser – Single
parent household – Restored \$5,000 Refund.

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Questions ? ? ?



Steve Klitzner, Esq
Bill Nemeth, EA, MBA

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REDACTED EXAMPLE OF TAX COURT PETITION

Scenario:

Self-Employed Insurance salesman uses TurboTax successfully for years.

Has a strong 2016 - Goes to a CPA to make sure it is done right.

Fills out the Intake Document and says he has \$109K SE income (Includes all 14 of his 1099-MISC for \$134K) .

CPA uses the income shown on his Intake Document and files the return short the \$25K of Self-Employment.

Taxpayer receives a CP2000 Letter, immediately pays the \$10K balance due.

Taxpayer writes the IRS compelling letter requesting \$2K Penalty Abatement.
IRS replies – NO !

Taxpayer calls his uncle who is a retired EA.

I get pulled into the loop and advise the taxpayer to file a petition Pro Se with the Tax Court .

Taxpayer timely files Tax Court Petition, requesting penalty abatement.

States that he agrees with the additional tax and has PAID it.

Tax Court receives petition – issues Docket Number.

IRS Chief Counsel attorney calls taxpayer, relates that Tax Court AGREES to abate the \$2K accuracy-related penalty immediately. Sends out Decision Docs for Signature.

\$60 Investment yield abatement of 20% of the amount due - \$2K

(GOOD RETURN ON INVESTMENT)

Redacted Tax Court Petition follows:

UNITED STATES TAX COURT

www.ustaxcourt.gov

These forms can be filled-in and printed directly from Adobe Reader. However, please be aware that the information you enter on a form cannot be saved to disk unless you are using the full Adobe Acrobat software suite.

To begin, move your mouse pointer over the Petitioner(s) name field. Your pointer will turn into a vertical beam, indicating that you are over an editable field. Simply click

once and begin typing. Use the Tab key to move forward through the form fields (Shift+Tab to move backwards).

(FIRST) (MIDDLE)

TOMMY C TAXPAYER
TAMMY P TAXPAYER
(PLEASE TYPE OR PRINT) Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent



Docket No.

PETITION

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

- | | |
|---|--|
| <input checked="" type="checkbox"/> Notice of Deficiency | <input type="checkbox"/> Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or Failure of IRS to Make Determination Within 6 Months After Election or Request for Relief)* |
| <input type="checkbox"/> Notice of Determination Concerning Collection Action | <input type="checkbox"/> Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State |
| <input type="checkbox"/> Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or Failure of IRS to Make Final Determination Within 180 Days After Claim for Abatement)* | <input type="checkbox"/> Notice of Determination Under Section 7623 Concerning Whistleblower Action* |
| <input type="checkbox"/> Notice of Determination of Worker Classification* | |

*For additional information, please see "Taxpayer Information: Starting a Case" at www.ustaxcourt.gov (accessible by hyperlink from asterisks above, or in the Court's information booklet).

2. If applicable, 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): MAY 23, 2019 ATLANTA, GA

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: 2016

4. SELECT ONE OF THE FOLLOWING (unless your case is a whistleblower or a certification action):

If you want your case conducted under small tax case procedures, check here: ☒ (CHECK

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

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):

CP2000 NOTICE - TAXPAYERS AGREE WITH THE ADDITIONAL TAX AND HAVE PAID THE TAX IN FULL.

TAXPAYERS ARE REQUESTING ABATEMENT OF THE \$1,873 ACCURACY-RELATED PENALTY.

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

TAXPAYER IS SELF-EMPLOYED & HAS BEEN PREPARING HIS OWN RETURN FOR MANY YEARS. HOWEVER, TAXPAYER WANTED TO MAKE SURE HIS 2016 RETURN WAS PREPARED CORRECTLY AND ENGAGED A CPA TO PREPARE 2016 - THE CPA FAILED TO ENTER ALL THE INCOME DOCUMENTS PROVIDED.

THE IRS COMPUTER-MATCHING PROGRAM GENERATED THE CP2000 NOTICE.

TAXPAYERS EXERCISED DUE DILIGENCE IN SELECTING A LICENSED TAX PROFESSIONAL TO PREPARE THEIR 2016 RETURN. THEY SHOULD NOT BE PENALIZED FOR ERRORS MADE BY THE TAX PROFESSIONAL.

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 any NOTICE(S) 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.

<hr/>		<hr/>	
SIGNATURE OF PETITIONER	DATE	(AREA CODE) TELEPHONE NO.	
<hr/>		<hr/>	
123 PEACHTREE RD		SANDY HILLS, GA 30349	
MAILING ADDRESS		CITY, STATE, ZIP CODE	
State of legal residence (if different from the mailing address):		E-mail address (if any): <u>TOMMY.TAXPAYER@gmail.com</u>	
<hr/>		<hr/>	
SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE)	DATE	(AREA CODE) TELEPHONE NO.	
<hr/>		<hr/>	
123 PEACHTREE RD		SANDY HILLS, GA 30349	
MAILING ADDRESS		CITY, STATE, ZIP CODE	
State of legal residence (if different from the mailing address):		E-mail address (if any):	
<hr/>		<hr/>	
<hr/>		<hr/>	
SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)		NAME OF COUNSEL	DATE
<hr/>		<hr/>	<hr/>
TAX COURT BAR NO.		MAILING ADDRESS, CITY, STATE, ZIP CODE	
<hr/>		<hr/>	
E-MAIL ADDRESS		(AREA CODE) TELEPHONE NO.	

UNITED STATES TAX COURT

www.ustaxcourt.gov

TOMMY	C	TAXPAYER	}	Docket No.
TAMMY	P	TAXPAYER		
Petitioner(s)				
v.				
COMMISSIONER OF INTERNAL REVENUE,				
Respondent				

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

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

Name of Petitioner	<u>TOMMY C TAXPAYER</u>
Petitioner's Taxpayer Identification Number	<u>XXX-XX- 7186</u>
Name of Additional Petitioner	<u>TAMMY P TAXPAYER</u>
Additional Petitioner's Taxpayer Identification Number	<u>XXX-XX-6573</u>

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:

SIGNATURE OF PETITIONER OR COUNSEL

DATE

SIGNATURE OF ADDITIONAL PETITIONER

DATE

UNITED STATES TAX COURT

www.ustaxcourt.gov

TOMMY
TAMMY

C
P

TAXPAYER
TAXPAYER

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Docket No.

Respondent

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*

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*

Signature of Petitioner(s) or Counsel

Date

**COMPLETE
REDACTED3219A
NOTICE OF DEFICIENCY
IS INCLUDED AFTER
THE LAST PAGE OF THE
PETITION.**