

SB/SE Tax Court Deficiency Case Checklist

(Use other checklists for CDP, innocent spouse, abatement of interest, transferee liability, jeopardy review, or jeopardy sale cases.) If question is not applicable, indicate "N/A."

1. (a) Name & Docket Number:		(b) Answer Due Date:	
2. (a) Were all taxable years covered by the statutory notice petitioned? CCDM 35.2.1.1.2		6. Was asserted deficiency assessed or paid prior to issuance of statutory notice? CCDM 35.3.2.8	
(b) If statutory notice was addressed to husband and wife, did both spouses petition? CCDM 35.2.1.1.2		7. (a) Is motion required? If so, motion due date: _____ CCDM 35.3.1	
(c) If answer to (a) or (b) is no, date memo was sent to Appeals requesting assessment.		(b) If answer to (a) is yes, state type of motion.	
3. (a) Was petition timely filed?		8. Is a complete and correct copy of statutory notice attached to petition? CCDM 35.2.2.3.2	
(b) If answer to (a) is no, was statutory notice sent to proper party and last known address? CCDM 35.2.1.1.1		9. Did petitioner designate place of trial? CCDM 35.2.2.14	
(c) Is petitioner the person to whom the statutory notice was sent, or does the person filing the petition have capacity to act for petitioner? CCDM 35.2.1.1.1		10. (a) Are affirmative allegations necessary in answer? If so, circle applicable issue. CCDM 35.2.2.4 fraud statute of limitations transferee liability new matters increased deficiency collateral estoppel res judicata other _____	
(d) Are the taxable years petitioned covered by the statutory notice? CCDM 35.3.2.6		(b) If answer to (a) is yes, notify CATS operator to input event for Rule 37(c) motion, if appropriate.	
(e) Was petition signed by all petitioners? CCDM 35.2.1.1.2		11. (a) If "S" case procedure is elected, does amount in dispute exceed jurisdictional limits? CCDM 35.1.3.2	
(f) If answer to (e) is no, date action taken in accordance with CCDM and local office procedures.		(b) If "S" case, are affirmative allegations necessary? See Item 10. CCDM 35.2.2.1.5	
(g) Is petitioner's representative admitted to Tax Court? CCDM 35.2.1.1.1		(c) If answer to (a) or (b) is yes, file answer by regular answer due date.	
(h) Are all taxes and penalties for which a deficiency was determined put into controversy? CCDM 35.2.1.1.2		12. (a) Was jeopardy assessment made? If so, complete jeopardy assessment checklist. CCDM 35.2.1.1.4	
(i) Are errors assigned and facts alleged as to each tax and penalty put into controversy? CCDM 35.2.1.1.2		(b) Date Tax Court was notified of jeopardy assessment or abatement. CCDM 35.2.1.1.4.2	
(j) Are the assignments of error and allegations of fact adequate?		13. Should case be coordinated with: National Office (APJP, CBS, IT&A, P&SI, etc.) Other Division Counsel (LMSB, TEGE, CT) IMT, Industry Counsel, Project Attorney, Other _____	
4. (a) If the addressee of statutory notice is a corporation, is the corporation still in existence? CCDM 35.2.1.1.1		14. (a) Has CATS operator been notified of appropriate UIL and BOD codes to enter in CATS?	
(b) If the addressee is an estate or trust, is it still in existence? CCDM 35.2.1.1.1		(b) Should CATS operator be requested to add entry to Related Name Screen for project, preparer, promoter, etc.?	
5. (a) Was statutory notice issued within 3-year period of limitations? CCDM 35.2.1.1.1		15. (a) Should files be forwarded to Appeals?	
(b) If not, does an exception to the 3-year period of limitations apply? If so, state exception. CCDM 35.2.2.4.3		(b) If answer to (a) is yes, are special comments necessary? If so, provide comments in "Remarks" section below.	

Remarks: (Note: Please consult the CCDM when completing this checklist, particularly CCDM 35.2.1.1, 35.2.2, 35.3.2, and 35.3.3.)

Attorney (Signature)	Date
Reviewer (Signature)	Date