

UNITED STATES TAX COURT

)
)
Petitioner,)
)
v.)
)
COMMISSIONER OF INTERNAL REVENUE,) Filed Electronically
)
Respondent.)

ANSWER

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

1. Admits.
2. Admits.
3. Admits.
4. Admits.
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.
8. Attached as Exhibit A is a document titled Information About Your Tax Court Case.

WHEREFORE, it is prayed that if petitioner cannot resolve this case with the Office of Appeals, that the relief sought in the petition be denied and that respondent's determination, as set forth in the notice of deficiency, be in all respects approved.

Acting Chief Counsel
Internal Revenue Service

Date: _____

By: _____

OF COUNSEL:

Division Counsel

Acting Area Counsel



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
 INTERNAL REVENUE SERVICE
 OFFICE OF DIVISION COUNSEL
 SMALL BUSINESS/SELF-EMPLOYED
 ATLANTA, GEORGIA 30308-3510
 (470) 639-2202
 (855) 627-3524

INFORMATION ABOUT YOUR TAX COURT CASE

Please do not hesitate to call if you have any further questions or concerns. Your contact person is: ,
 Associate Area Counsel,

WHAT IS THIS ANSWER AND WHAT DOES IT MEAN?

You (Petitioner) filed a petition with the U.S. Tax Court disagreeing with changes the IRS made to your tax return in the letter called Notice of Deficiency. The IRS (Respondent) is required to file an answer to your petition. What the IRS says in the answer is not the final word in your case. Rather, as explained below, you will have an opportunity to provide information/documents to prove your case.

WHAT HAPPENS NEXT?

Your case has been sent to the IRS Office of Appeals which will give you a fair chance to resolve your case without having a trial. An Appeals Officer will contact you within 3 months and offer you a meeting which can be done by telephone or mail. It is to your advantage to diligently work with the Appeals Officer to resolve your case. You can contact the person named below if you do not hear from the Appeals Office within 3 months.

WHAT SHOULD I BE DOING RIGHT NOW?

Now is the time to gather/organize your documents supporting your case so that you are ready for your conference with the Appeals Officer. We recommend that you do this now since it takes time to request documents from employers, banks, schools, and other institutions.

WHAT HAPPENS IF I DO NOT SETTLE MY CASE WITH APPEALS?

If you are unable settle your case with Appeals, your file will be sent back to our office for trial preparation. At that time, we will contact you to schedule a time to discuss and prepare your case for trial.

A FEW THINGS TO KEEP IN MIND

If you move or get a new phone number, please notify the person named below and file a notice of change of address form with the Tax Court. The form can be found on www.ustaxcourt.gov (Forms tab), where you can also find explanations of Tax Court procedures and keep up to date with your case using the Docket Inquiry function. You should also notify the person named below immediately if you have filed or intend to file for bankruptcy.

TAX CLINICS THAT PROVIDE ASSISTANCE TO LOW INCOME TAXPAYERS

On the following page is information about low income taxpayer clinics which may be able to help you. Additional clinic information is at: <http://www.ustaxcourt.gov/clinics/clinics.pdf>

INFORMATION ABOUT LOW INCOME TAXPAYER CLINICS

LA INFORMACION ACERCA DISPENSARIOS DE CONTRIBUYENTE DE INGRESOS BAJOS

The following information is provided as a service to taxpayers and not as an endorsement or recommendation by the Office of Chief Counsel that you retain a Clinic to represent you. That decision is yours only. You may be eligible for free legal assistance depending on where you live from one of the following Clinics.

Le damos esta información como un servicio a la comunidad y en ninguna forma para darle a entender que esta oficina le recomienda que contrate a Clinic para que lo represente. Esa decisión es solamente suya.

Atlanta Area Petitioners

Georgia State University College of Law
Philip C. Cook Low Income Taxpayer Clinic
85 Park Place NE
Atlanta, GA 30303

Tel: (404) 413-9230
gsulitc.org
taxclinic@gsulaw.gsu.edu

Hinesville Area Petitioners

JCVision and Associates, Inc.
135 East ML King, Jr. Drive
Suite G
Hinesville, GA 31313

Tel: (912) 877-4243
Tel: (866) 883-4243
Fax: (912) 877-4274
jcvisiongeorgia@yahoo.com

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ANSWER was served on petitioner by mailing the same on _____ in a postage paid wrapper addressed as follows:

Date: _____