

FORM 3

PETITION FOR ADMINISTRATIVE COSTS (SEC. 7430(f)(2))

(See Rules 270 through 274.)

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UNITED STATES TAX COURT

Petitioner(s) v. COMMISSIONER OF INTERNAL REVENUE, Respondent	}	Docket No.
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PETITION FOR ADMINISTRATIVE COSTS
(Sec. 7430(f)(2))

1. Petitioner(s) appeal(s) the DECISION dated denying (in whole or in part) an award for reasonable administrative costs by the Internal Revenue Service. A copy of the DECISION should be redacted as provided by Rule 27 and attached to the petition. You must submit with the petition a Form 4, Statement of Taxpayer Identification Number.

2. Set forth in the appropriate column the AMOUNT of administrative costs (a) claimed in the administrative proceeding, (b) denied by the Internal Revenue Service, and (c) now claimed in this Court proceeding (if different from the amount claimed in the administrative proceeding).

(a)	(b)	(c)
Claimed	Denied	Now claimed
\$	\$	\$

3. Explain briefly why you disagree with the DECISION denying an award for reasonable administrative costs by the Internal Revenue Service.

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4. Petitioner(s)' present net worth (does) (does not) exceed \$2,000,000. [Strike through as appropriate.]

Signature of Petitioner	Date	Signature of Petitioner (Spouse)	Date
Present address—City, State, ZIP Code, telephone No. (including area code)			
Signature of counsel (if retained by petitioners)		Date	
Name, address, telephone No. (including area code), and Tax Court Bar No. of counsel			