

**FORM 14**  
**SUBPOENA**  
(See Rule 147.)  
*www.ustaxcourt.gov*  
**UNITED STATES TAX COURT**

.....  
Petitioner(s)  
v.  
COMMISSIONER OF INTERNAL REVENUE,  
Respondent } Docket No.

**SUBPOENA**

To .....

YOU ARE HEREBY COMMANDED to appear before the United States Tax Court

.....  
(or the name and official title of a person authorized to take depositions)

at ..... on the ..... day of ....., ..... at .....

Time Date Month Year  
.....  
Place

then and there to testify on behalf of .....  
Petitioner or Respondent

in the above-entitled case, and to bring with you .....

.....  
Use reverse if necessary

and not to depart without leave of the Court.

Date: .....



/s/ Robert R. Di Trolio  
Clerk of the Court

.....  
Attorney for (Petitioner)(Respondent)

**Return on Service**

The above-named witness was summoned on ..... at ..... by  
Date Time  
delivering a copy of this subpoena to (him)(her), and, if a witness for the petitioner,  
by tendering fees and mileage to (him)(her) pursuant to Rule 148 of the Rules of  
Practice and Procedure of the Tax Court.

Dated..... Signed .....

Subscribed and sworn to before me this ..... day of ....., .....

.....[Seal]  
Name Title