

FORM 12

NOTICE OF ELECTION TO PARTICIPATE (Action for Readjustment of Partnership Items)

UNITED STATES TAX COURT

ABC Partnership, Mary Doe,
Tax Matters Partner,
Petitioner

Docket No.

v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

NOTICE OF ELECTION TO PARTICIPATE

Richard Roe hereby elects to participate, pursuant to Section 6226(c)(2), I.R.C. 1986, and Rule 245(b), Tax Court Rules of Practice and Procedure, in the above-entitled action for readjustment of partnership items.

Richard Roe satisfies the requirements of Section 6226(d), I.R.C. 1986, because he was a partner during the applicable period(s) for which readjustment of partnership items is sought and, if such readjustment is made, the tax attributable to such partnership items may be assessed against him.

Dated:

Richard Roe
Present Address--Street, City,
State, Zip Code
Telephone (with Area Code)

Dated:

Counsel for Richard Roe
Present Address--Street, City,
State, Zip Code
Telephone (with Area Code)
Tax Court Bar Number