



# United States Tax Court

Washington, DC 20217

KWAME BOATENG & KARLY D. BOATENG,

Petitioners

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent

Docket No. 37647-21

## ORDER

On December 27, 2021, petitioners filed with the Court a copy of a notice of deficiency regarding a deficiency in their 2019 federal income taxes and attached copies of tax forms for the same year. Petitioners did not file either Form 4, Taxpayer Identification Number, or Form 5, Request for Place of Trial. Petitioners did not pay any filing fee nor did they file an Application for Waiver of Filing Fee. On March 18, 2022, respondent filed a Motion to Dismiss for Failure to State a Claim Upon Which Relief Can Be Granted (motion).

Because the documents that petitioners filed were filed as a petition for purposes of securing a timely filing, petitioners must file an amended petition. To help petitioners in this process the Court is providing petitioners with the following attached forms which petitioners should complete and file with the Court as ordered below: (1) Form 4, Statement of Taxpayer Identification Number; and (2) Request for Place of Trial. Further, petitioners must pay the filing fee or file an Application for Waiver of Filing Fee, a copy of which is also attached to this order. The Court will take respondent's motion under advisement.

If petitioners do not comply with the order regarding the filing of the necessary documents and pay the filing fee the Court may on its own motion dismiss the case for lack of jurisdiction. Rule 27(a), Tax Court Rules of Practice and Procedure, generally provides that in an electronic or paper filing with the Court, a party or nonparty making the filing should refrain from including or should take appropriate steps to redact certain specified information, such as taxpayer identification numbers and financial account numbers. Due to the unredacted personal identifying information appearing in the Petition, the Court will take steps to seal petitioners' petition to protect their information. Upon due consideration, it is hereby

ORDERED that, on or before August 24, 2022, petitioner shall file an Amended Petition (in the form attached), Form 4, and Form 5. It is further

ORDERED that on or before August 24, 2022, petitioner shall pay the filing fee

**Served 07/26/22**

or file an Application for Waiver of Filing Fee. It is further

ORDERED that on the Court's own motion the unredacted Petition filed to commence this case on December 27, 2021, is sealed to public view. It is further

ORDERED that the Clerk of the Court shall remove the unredacted petition from the Court's public record, and the unredacted petition shall be retained by the Court in a sealed file, which shall not be opened for inspection by any person or entity except by Order of the Court.

**(Signed) Eunkyong Choi**  
**Special Trial Judge**

UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

(FIRST) (MIDDLE) (LAST)

\_\_\_\_\_  
(PLEASE TYPE OR PRINT) Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,  
Respondent



Docket No. 37647-21

**AMENDED PETITION**

1. Please check the appropriate box(es) to show which IRS ACTION(S) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or Failure of IRS to Make Determination Within 6 Months After Election or Request for Relief)\*
- Notice of Determination Concerning Collection Action
- Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State
- Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or Failure of IRS to Make Final Determination Within 180 Days After Claim for Abatement)\*
- Notice of Determination Under Section 7623 Concerning Whistleblower Action\*
- Notice of Determination of Worker Classification\*

\*For additional information, please see "Taxpayer Information: Starting a Case" at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) (accessible by hyperlink from asterisks above, or in the Court's information booklet).

2. If applicable, provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): \_\_\_\_\_

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: \_\_\_\_\_

4. SELECT ONE OF THE FOLLOWING (unless your case is a whistleblower or a certification action):

If you want your case conducted under small tax case procedures, check here:  **(CHECK ONE BOX)**  
If you want your case conducted under regular tax case procedures, check here:  **(CHECK ONE BOX)**

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6. State the facts upon which you rely (please list each point separately):

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**You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.**

ENCLOSURES:

Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of any NOTICE(S) the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5)                       The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court’s public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court’s public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court’s “Notice Regarding Privacy and Public Access to Case Files”, available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

\_\_\_\_\_  
SIGNATURE OF PETITIONER                      DATE                      (AREA CODE) TELEPHONE NO.

\_\_\_\_\_  
MAILING ADDRESS                      CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): \_\_\_\_\_ E-mail address (if any): \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE)      DATE                      (AREA CODE) TELEPHONE NO.

\_\_\_\_\_  
MAILING ADDRESS                      CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): \_\_\_\_\_ E-mail address (if any): \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)      NAME OF COUNSEL                      DATE

\_\_\_\_\_  
TAX COURT BAR NO.                      MAILING ADDRESS, CITY, STATE, ZIP CODE

\_\_\_\_\_  
E-MAIL ADDRESS                      (AREA CODE) TELEPHONE NO.

UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

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STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

(E.g., Social Security number(s), employer identification number(s))

Name of Petitioner \_\_\_\_\_

Petitioner's Taxpayer Identification Number \_\_\_\_\_

Name of Additional Petitioner \_\_\_\_\_

Additional Petitioner's Taxpayer Identification Number \_\_\_\_\_

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return:

\_\_\_\_\_

Taxpayer Identification Number of the other individual, if available:

\_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF PETITIONER OR COUNSEL

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF ADDITIONAL PETITIONER

\_\_\_\_\_  
DATE

UNITED STATES TAX COURT

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REQUEST FOR PLACE OF TRIAL

**PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (\*).**

ALABAMA

- Birmingham
- Mobile

ALASKA

- Anchorage

ARIZONA

- Phoenix

ARKANSAS

- Little Rock

CALIFORNIA

- Fresno\*
- Los Angeles
- San Diego
- San Francisco

COLORADO

- Denver

CONNECTICUT

- Hartford

DISTRICT OF COLUMBIA

- Washington

FLORIDA

- Jacksonville
- Miami
- Tallahassee\*
- Tampa

GEORGIA

- Atlanta

HAWAII

- Honolulu

IDAHO

- Boise
- Pocatello\*

ILLINOIS

- Chicago
- Peoria\*

INDIANA

- Indianapolis

IOWA

- Des Moines

KANSAS

- Wichita\*

KENTUCKY

- Louisville

LOUISIANA

- New Orleans
- Shreveport\*

MAINE

- Portland\*

MARYLAND

- Baltimore

MASSACHUSETTS

- Boston

MICHIGAN

- Detroit

MINNESOTA

- St. Paul

MISSISSIPPI

- Jackson

MISSOURI

- Kansas City

- St. Louis

MONTANA

- Billings\*
- Helena

NEBRASKA

- Omaha

NEVADA

- Las Vegas
- Reno

NEW MEXICO

- Albuquerque

NEW YORK

- Albany\*
- Buffalo
- New York City
- Syracuse\*

NORTH CAROLINA

- Winston-Salem

NORTH DAKOTA

- Bismarck\*

OHIO

- Cincinnati
- Cleveland
- Columbus

OKLAHOMA

- Oklahoma City

OREGON

- Portland

PENNSYLVANIA

- Philadelphia
- Pittsburgh

SOUTH CAROLINA

- Columbia

SOUTH DAKOTA

- Aberdeen\*

TENNESSEE

- Knoxville
- Memphis
- Nashville

TEXAS

- Dallas
- El Paso
- Houston
- Lubbock
- San Antonio

UTAH

- Salt Lake City

VERMONT

- Burlington\*

VIRGINIA

- Richmond
- Roanoke\*

WASHINGTON

- Seattle
- Spokane

WEST VIRGINIA

- Charleston

WISCONSIN

- Milwaukee

WYOMING

- Cheyenne\*

\_\_\_\_\_  
Signature of Petitioner(s) or Counsel

\_\_\_\_\_  
Date

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

\_\_\_\_\_ }  
Petitioner (your name) }  
v. } Docket No. \_\_\_\_\_  
COMMISSIONER OF INTERNAL REVENUE, }  
Respondent }

**APPLICATION FOR WAIVER OF FILING FEE**

1. Do you receive any money from any of the following sources?

If "Yes", amount  
received per month:

- a. Salary or wages  YES \_\_\_\_\_  NO
- b. Business, profession, or other self-employment  YES \_\_\_\_\_  NO
- c. Rent payments, interest, or dividends  YES \_\_\_\_\_  NO
- d. Pensions, annuities, or life insurance payments  YES \_\_\_\_\_  NO
- e. Disability or workers compensation payments  YES \_\_\_\_\_  NO
- f. Any other sources  YES \_\_\_\_\_  NO

2. Do you have any cash or checking or savings accounts?  YES  NO

If "Yes", state the total amount. \_\_\_\_\_

3. Do you own any real estate, stocks, bonds, securities, other financial instruments, automobiles, or any other thing of value?  YES  NO

If "Yes", describe the property and state its value.

- List the persons who depend on you for support (*if under 18, list initials only*), state your relationship to each person, and indicate how much you contribute to their support per month.
  
  
  
  
  
  
  
  
  
  
- Do you have any debts, financial obligations or other additional circumstances you want the Court to consider (such as incarceration) in deciding whether to waive the filing fee? If yes, describe the amounts owed and to whom they are payable and the other circumstances you want considered.

I declare under penalty of perjury that the above information is true and correct.

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Date

Signature of Applicant

**Return the completed application to:**      **Office of Clerk of the Court**  
**United States Tax Court**  
**400 Second Street, NW**  
**Washington, DC 20217**