

RULE 20. COMMENCEMENT OF CASE

- (a) **General:** A case is commenced by filing a petition with the Court. See Rule 13.
- (b) **Statement of Taxpayer Identification Number:** The petitioner must submit with the petition a statement of the petitioner's taxpayer identification number (e.g., Social Security number or employer identification number) or lack thereof. The statement must be substantially in accordance with Form 4 (Statement of Taxpayer Identification Number) shown in the Appendix.
- (c) **Disclosure Statement:**
- (1) *Who Must File; Contents.* A nongovernmental corporate party or a nongovernmental corporation that seeks to intervene must file a disclosure statement that:
 - (A) identifies any parent corporation and any publicly held corporation owning 10% or more of its stock, or
 - (B) states that there is no such corporation.
 - (2) *Time to File; Supplemental Filing.* A party or proposed intervenor must:
 - (A) file the disclosure statement with its first appearance, pleading, motion, response, or other request addressed to the Court; and
 - (B) promptly file a supplemental statement if any required information changes.

For the form of a disclosure statement, see Form 6 (Corporate Disclosure Statement) shown in the Appendix.

- (d) **Filing Fee:** A fee of \$60 must be paid at the time of filing a petition. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit or a declaration containing specific financial information the inability to make the payment.