

**RULE 321. COMMENCEMENT OF ACTION FOR
DETERMINATION OF RELIEF FROM JOINT AND
SEVERAL LIABILITY ON A JOINT RETURN**

(a) **Commencement of Action:** An action for determination of relief from joint and several liability on a joint return is commenced by filing a petition with the Court. See Rule 20, relating to the commencement of a case; Rule 22, relating to the place and manner of filing the petition; and Rule 32, relating to the form of pleadings.

(b) **Content of Petition:** A petition filed pursuant to this Rule shall be entitled "Petition for Determination of Relief From Joint and Several Liability on a Joint Return" and shall contain the following:

(1) The petitioner's name, State of legal residence, and mailing address.

(2) A statement of the facts upon which the petitioner relies to support the jurisdiction of the Court and, as an attachment, a copy of the Commissioner's notice of determination of the relief available pursuant to Code section 6015 or, if the Commissioner has not issued to the petitioner a notice of determination of the relief available pursuant to Code section 6015, a copy of the election for relief filed by the petitioner.

(3) A statement of the facts upon which the petitioner relies in support of the relief requested.

(4) A prayer setting forth the relief sought by the petitioner.

(5) The name and mailing address of the other individual filing the joint return, if available.

(6) The signature, mailing address, and telephone number of the petitioner or the petitioner's counsel, as well as counsel's Tax Court bar number.

A claim for reasonable litigation or administrative costs shall not be included in the petition in an action for determination of relief from joint and several liability on a joint return. For the requirements as to claims for reasonable litigation or administrative costs, see Rule 231.

(c) **Small Tax Case Under Code Section 7463(f)(1):** For provisions regarding the content of a petition in a small tax case under Code section 7463(f)(1), see Rules 170 through 175.

(d) Filing Fee: The fee for filing a petition for determination of relief from joint and several liability on a joint return shall be \$60, payable at the time of filing.