

## TITLE II

### THE COURT

#### RULE 10. NAME, OFFICE, AND SESSIONS

(a) **Name:** The name of the Court is the United States Tax Court.

(b) **Office of the Court:** The principal office of the Court shall be in the District of Columbia, but the Court or any of its Divisions may sit at any place within the United States. See Code secs. 7445, 7701(a)(9).

(c) **Sessions:** The time and place of sessions of the Court shall be prescribed by the Chief Judge.

<sup>1</sup>(d) **Business Hours:** The office of the Clerk at Washington, D.C., shall be open during business hours on all days, except Saturdays, Sundays, and Federal holidays, for the purpose of receiving petitions, pleadings, motions, and other papers. Business hours are from 8 a.m. to 4:30 p.m.

(e) **Mailing Address:** Mail to the Court should be addressed to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217. Other addresses, such as locations at which the Court may be in session, should not be used, unless the Court directs otherwise.

#### RULE 11. PAYMENTS TO THE COURT<sup>2</sup>

All payments to the Court for fees or charges of the Court shall be made either in cash or by check, money order, or other draft made payable to the order of “Clerk, United States Tax Court”, and shall be mailed or delivered to the Clerk of the Court at Washington, D.C. The Court may also permit specified fees or charges to be paid by credit card. For the Court’s address, see Rule 10(e). For particular payments, see Rules 12(c) (copies of Court records), 20(d) (filing of petition), 173(a)(2) (small tax cases), 200(a) (application to practice before Court), 200(g) (periodic registration fee), 271(c) (filing of petition for administrative costs), 281(c) (filing of petition for review of failure to abate interest), 291(d) (filing

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<sup>1</sup>The amendments are effective as of May 5, 2011.

<sup>2</sup>The amendment pertaining to credit card payments is effective as of September 18, 2009. The amendment conforming with Rule 20, as amended, is effective as of January 1, 2010.

of petition for redetermination of employment status), 311(c) (filing of petition for declaratory judgment relating to treatment of items other than partnership items with respect to an oversheltered return), 321(d) (filing of petition for determination of relief from joint and several liability on a joint return), 331(d) (filing of petition for lien and levy action), and 341(c) (filing of petition for whistleblower action). For fees and charges payable to the Court, see Appendix II.

### **RULE 12. COURT RECORDS**

**<sup>1</sup>(a) Removal of Records:** No original record, paper, document, or exhibit filed with the Court shall be taken from the courtroom, from the offices of the Court, or from the custody of a Judge, a Special Trial Judge, or an employee of the Court, except as authorized by a Judge or Special Trial Judge of the Court or except as may be necessary for the Clerk to furnish copies or to transmit the same to other courts for appeal or other official purposes. With respect to return of exhibits after a decision of the Court becomes final, see Rule 143(e)(2).

**(b) Copies of Records:** After the Court renders its decision in a case, a plain or certified copy of any document, record, entry, or other paper, pertaining to the case and still in the custody of the Court, may be obtained upon application to the Court's Copywork Office and payment of the required fee. Unless otherwise permitted by the Court, no copy of any exhibit or original document in the files of the Court shall be furnished to other than the parties until the Court renders its decision. With respect to protective orders that may restrict the availability of exhibits and documents, see Code section 7461 and Rule 103(a).

**(c) Fees:** The fees to be charged and collected for any copies will be determined in accordance with Code section 7474. See Appendix II.

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<sup>1</sup>The amendment conforming with Rule 143, as amended, is effective as of January 1, 2010. The amendment pertaining to Special Trial Judges is effective as of May 5, 2011.

**RULE 13. JURISDICTION**

**(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required:** Except in actions for declaratory judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, for review of failure to abate interest, for redetermination of employment status, for determination of relief from joint and several liability, for lien and levy, or for review of whistleblower awards (see Titles XXI, XXII, XXIV, and XXVI through XXXIII), the jurisdiction of the Court depends: (1) In a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of deficiency in income, gift, or estate tax or, in the taxes under Code chapter 41, 42, 43, or 44 (relating to the excise taxes on certain organizations and persons dealing with them), or in the tax under Code chapter 45 (relating to the windfall profit tax), or in any other taxes which are the subject of the issuance of a notice of deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212, 6213, 6901.

**(b) Declaratory Judgment, Disclosure, Partnership, Administrative Costs, Review of Failure To Abate Interest, Redetermination of Employment Status, Determination of Relief From Joint and Several Liability, Lien and Levy, or Whistleblower Action:** For the jurisdictional requirements in an action for declaratory judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, for review of failure to abate interest, for redetermination of employment status, for determination of relief from joint and several liability, for lien and levy, or for review of whistleblower awards, see Rules 210(c), 220(c), 240(c), 270(c), 280(b), 290(b), 300(c), 310(c), 320(b), 330(b), and 340(b), respectively.

**(c) Timely Petition Required:** In all cases, the jurisdiction of the Court also depends on the timely filing of a petition. See Code sections 6213 and 7502; with respect to administrative costs actions, see Code section 7430(f); with respect to declaratory judgment actions, see Code sections 6234, 7428, 7476, 7477, 7478, and 7479; with respect to determination of relief from joint and liability actions, see Code section 6015(e); with respect to disclosure actions, see Code

section 6110; with respect to lien and levy actions, see Code sections 6320 and 6330; with respect to partnership actions, see Code sections 6226, 6228, and 6247; with respect to re-determination of employment status actions, see Code section 7436; with respect to review of failure to abate interest actions, see Code section 6404(h); and with respect to whistleblower actions, see Code section 7623(b)(4).

**(d) Contempt of Court:** Contempt of Court may be punished by fine or imprisonment within the scope of Code section 7456(c).

**(e) Bankruptcy and Receivership:** With respect to the filing of a petition or the continuation of proceedings in this Court after the filing of a bankruptcy petition, see 11 U.S.C. section 362(a)(8) and Code section 6213(f)(1). With respect to the filing of a petition in this Court after the appointment of a receiver in a receivership proceeding, see Code section 6871(c)(2).