

## **RULE 20. COMMENCEMENT OF CASE**

<sup>1</sup>(a) **General:** A case is commenced in the Court by filing a petition with the Court. See Rule 13.

(b) **Statement of Taxpayer Identification Number:** The petitioner shall 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 shall be substantially in accordance with Form 4 shown in Appendix I.

<sup>2</sup>(c) **Disclosure Statement:** A nongovernmental corporation, large partnership, or limited liability company, or a tax matters partner, partner other than the tax matters partner, or partnership representative of a nongovernmental partnership filing a petition with the Court shall file with the petition a separate disclosure statement. In the case of a nongovernmental corporation, the disclosure statement shall identify any parent corporation and any publicly held entity owning 10 percent or more of petitioner's stock or state that there is no such entity. In the case of a nongovernmental large partnership or limited liability company, or a tax matters partner, partner other than a tax matters partner, or partnership representative of a nongovernmental partnership, the disclosure statement shall identify any publicly held entity owning an interest in the large partnership, the limited liability company, or the partnership, or state that there is no such entity. A petitioner shall promptly file a supplemental statement if there is any change in the information required under this rule. For the form of such disclosure statement, see Form 6, Appendix I. For the definition of a large partnership, see Rule 300(b)(1). For the definitions of a partnership and a tax matters partner, see Rule 240(b)(1), (4). A partner other than a tax matters partner is a notice partner or a 5-percent group as defined in Rule 240(b)(8) and (9). For the definition of a partnership representative, see Rule 255.1(b)(3).

(d) **Filing Fee:** At the time of filing a petition, a fee of \$60 shall be paid. 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 con-

---

<sup>1</sup>The amendment is effective November 30, 2018.

<sup>2</sup>The amendment is effective July 15, 2019.

taining specific financial information the inability to make such payment.