

RULE 270. GENERAL

(a) Applicability: The Rules of this Title XXVI set forth the special provisions which apply to actions for administrative costs under Code section 7430(f)(2). Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to such actions for administrative costs.

(b) Definitions: As used in the Rules in this Title—

(1) “Reasonable administrative costs” means the items described in Code section 7430(c)(2).

(2) “Attorney’s fees” include fees for the services of an individual (whether or not an attorney) admitted to practice before the Court or authorized to practice before the Internal Revenue Service. For the procedure for admission to practice before the Court, see Rule 200.

(3) “Administrative proceeding” means any procedure or other action within the Internal Revenue Service in connection with the determination, collection, or refund of any tax, interest, or penalty.

(c) Jurisdictional Requirements: The Court does not have jurisdiction of an action for administrative costs under this Title unless the following conditions are satisfied:

(1) The Commissioner has made a decision denying (in whole or in part) an award for reasonable administrative costs under Code section 7430(a).

(2) A petition for an award for reasonable administrative costs is filed with the Court within the period specified in Code section 7430(f)(2).

(d) Burden of Proof: For the rules regarding the burden of proof in claims for administrative costs, see Rule 232(e).