

## **RULE 280. GENERAL**

**(a) Applicability:** The Rules of this Title XXVII set forth the provisions which apply to actions for review of the Commissioner's failure to abate interest under Code section 6404. 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 review.

<sup>1</sup>**(b) Jurisdiction:** The Court shall have jurisdiction of an action for review of the Commissioner's failure to abate interest under this Title when the following conditions are satisfied:

(1) The Commissioner has mailed a notice of final determination not to abate interest under Code section 6404.

(2) A petition for review of the Commissioner's failure to abate interest is filed with the Court within the period specified in Code section 6404(h) by a taxpayer who meets the requirements of Code section 7430(c)(4)(A)(ii).

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<sup>1</sup>The amendment is applicable to claims for abatement of interest filed with the Internal Revenue Service after December 18, 2015.