

TITLE XXVII

ACTIONS FOR REVIEW OF FAILURE TO ABATE INTEREST

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.

(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 or has been requested to make a determination and failed to do so within 180 days after the claim to abate interest was filed with the Internal Revenue Service.

(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).

Explanation

Section 421 of the Protecting Americans from Tax Hikes Act of 2015, Pub. L. 114-113, __ Stat. __, amended Code section 6404(h) to provide that a taxpayer may petition the Court for an abatement of interest if the taxpayer files a claim for interest abatement with the Internal Revenue Service and the Commissioner fails to issue a final determination on the claim within 180 days after the claim was filed. This amendment is applicable to claims for abatement of interest filed with the Internal Revenue Service after Dec. 18, 2015. Rule 280 is amended on an interim basis to reflect the amendment to Code section 6404(h).