

Tax Court Information

The mailing address of the Court is:

**UNITED STATES TAX COURT
400 Second Street, N.W.
Washington, D.C. 20217**

Inquiries which are made by local or long distance (area code 202) telephone should be made to the following offices of the Court depending upon the nature of the inquiry.

Office of the Clerk of the Court 202-521-0700

General procedure and case information.

Request for Tax Court Rules of Practice and Procedure
202-521-0700

Tax Court Rules of Practice and Procedure are also available at *www.ustaxcourt.gov*.

Admissions Procedures 202-521-4629

Admissions procedures for practice before the Tax Court.

Case Processing Division:

Petitions Filing 202-521-0700

Petitions forms available at *www.ustaxcourt.gov*.

Docket Information 202-521-4650

Appeals Information 202-521-3342

Records and Reproduction 202-521-4688

Human Resources 202-521-4700

Employment opportunities are also listed at *www.ustaxcourt.gov*.

For a more complete listing of the Court's telephone numbers, visit *www.ustaxcourt.gov*.

CONTENTS—GENERAL CATEGORIES

TITLE I. Rulemaking Authority, Scope of Rules, Publication,
Construction, Effective Date, Definitions 1

TITLE II. The Court 3

TITLE III. Commencement of Case, Service and Filing of Papers,
Form and Style of Papers, Appearance and Repre-
sentation, Computation of Time 7

TITLE IV. Pleadings 20

TITLE V. Motions 30

TITLE VI. Parties 40

TITLE VII. Discovery 43

TITLE VIII. Depositions To Perpetuate Evidence 61

TITLE IX. Admissions and Stipulations 74

TITLE X. General Provisions Governing Discovery, Depositions,
and Requests for Admission 81

TITLE XI. Pretrial Conferences 86

TITLE XII. Decision Without Trial 87

TITLE XIII. Calendars and Continuances 93

TITLE XIV. Trials 95

TITLE XV. Decision 107

TITLE XVI. Posttrial Proceedings 109

TITLE XVII. Small Tax Cases 110

TITLE XVIII. Special Trial Judges 113

TITLE XIX. Appeals 117

TITLE XX. Practice Before the Court 119

TITLE XXI. Declaratory Judgments 125

TITLE XXII. Disclosure Actions 144

TITLE XXIII. Claims for Litigation and Administrative Costs 153

TITLE XXIV. Partnership Actions 161

TITLE XXV. Supplemental Proceedings 173

TITLE XXVI. Actions for Administrative Costs 180

TITLE XXVII. Actions for Review of Failure To Abate Interest 184

TITLE XXVIII. Actions for Redetermination of Employment
Status 187

TITLE XXIX. Large Partnership Actions 190

TITLE XXX. Actions for Declaratory Judgment Relating to Treat-
ment of Items Other Than Partnership Items
With Respect to an Oversheltered Return 196

TITLE XXXI. Actions for Determination of Relief From Joint
and Several Liability on a Joint Return 199

TITLE XXXII. Lien and Levy Actions 202

TITLE XXXIII. Whistleblower Actions 205

Appendixes 209

Index 235



CONTENTS—SPECIFIC RULES

TITLE I. RULEMAKING AUTHORITY, SCOPE OF RULES, PUBLICATION, CONSTRUCTION, EFFECTIVE DATE, DEFINITIONS

	Page
Rule 1. Rulemaking Authority, Scope of Rules, Publication of Rules and Amendments, Construction:	
(a) Rulemaking Authority	1
(b) Scope of Rules	1
(c) Publication of Rules and Amendments	1
(d) Construction	1
Rule 2. Effective Date:	
(a) Adoption	1
(b) Amendments	2
Rule 3. Definitions:	
(a) Division	2
(b) Clerk	2
(c) Commissioner	2
(d) Special Trial Judge	2
(e) Time	2
(f) Business Hours	2
(g) Filing	2
(h) Code	2

TITLE II. THE COURT

Rule 10. Name, Office, and Sessions:	
(a) Name	3
(b) Office of Court	3
(c) Sessions	3
(d) Business Hours	3
(e) Mailing Address	3
Rule 11. Payments to the Court	3
Rule 12. Court Records:	
(a) Removal of Records	4
(b) Copies of Records	4
(c) Fees	4

Rule 13.	Jurisdiction:	
	(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required	5
	(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	5
	(c) Timely Petition Required	5
	(d) Contempt of Court	6
	(e) Bankruptcy and Receivership	6

TITLE III.

COMMENCEMENT OF CASE, SERVICE AND FILING OF PAPERS,
FORM AND STYLE OF PAPERS, APPEARANCE AND
REPRESENTATION, COMPUTATION OF TIME

Rule 20.	Commencement of Case:	
	(a) General	7
	(b) Statement of Taxpayer Identification Number	7
	(c) Disclosure Statement	7
	(d) Filing Fee	8
Rule 21.	Service of Papers:	
	(a) When Required	8
	(b) Manner of Service:	
	(1) General	8
	(2) Counsel of Record	9
	(3) Writs and Process	9
	(4) Change of Address	10
	(5) Using Court Transmission Facilities	10
Rule 22.	Filing	10
Rule 23.	Form and Style of Papers:	
	(a) Caption, Date, and Signature Required:	
	(1) Caption	10
	(2) Date	11
	(3) Signature	11
	(b) Number Filed	11
	(c) Legible Papers Required	11
	(d) Size and Style	11
	(e) Binding and Covers	12
	(f) Citations	12
	(g) Acceptance by the Clerk	12

Rule 24.	Appearance and Representation:	
	(a) Appearance:	
	(1) General	12
	(2) Appearance in Initial Pleading	12
	(3) Subsequent Appearance	13
	(4) Counsel Not Admitted to Practice	13
	(5) Law Student Assistance	13
	(b) Personal Representation Without Counsel	13
	(c) Withdrawal of Counsel	14
	(d) Substitution of Counsel	14
	(e) Death of Counsel	14
	(f) Change in Party or Authorized Representative or Fiduciary	14
	(g) Conflict of Interest	15
Rule 25.	Computation of Time:	
	(a) Computation:	
	(1) General	15
	(2) Saturdays, Sundays, and Holidays	15
	(3) Cross-References	16
	(b) District of Columbia Legal Holidays	16
	(c) Enlargement or Reduction of Time	17
	(d) Miscellaneous	17
Rule 26.	Electronic Filing:	
	(a) General	17
	(b) Electronic Filing Requirement	17
Rule 27.	Privacy Protection for Filings Made With the Court:	
	(a) Redacted Filings	18
	(b) Limitations on Remote Access to Electronic Files	18
	(c) Filings Made Under Seal	19
	(d) Protective Orders	19
	(e) Option for Additional Unredacted Filing Under Seal	19
	(f) Option for Filing a Reference List	19
	(g) Waiver of Protection of Identifiers	19
	(h) Inadvertent Waiver	19

TITLE IV. PLEADINGS

Rule 30.	Pleadings Allowed	20
Rule 31.	General Rules of Pleading:	
	(a) Purpose	20
	(b) Pleading To Be Concise and Direct	20
	(c) Consistency	20
	(d) Construction of Pleadings	20

Rule 32.	Form of Pleadings:	
	(a) Caption; Names of Parties	20
	(b) Separate Statement	21
	(c) Adoption by Reference; Exhibits	21
	(d) Other Provisions	21
Rule 33.	Signing of Pleadings:	
	(a) Signature	21
	(b) Effect of Signature	21
Rule 34.	Petition:	
	(a) General:	
	(1) Deficiency or Liability Action	22
	(2) Other Actions	22
	(b) Content of Petition in Deficiency or Liability Action	23
	(c) Content of Petition in Other Actions	24
	(d) Use of Form 2 Petition	24
	(e) Original Required	24
Rule 35.	Entry on Docket	25
Rule 36.	Answer:	
	(a) Time To Answer or Move	25
	(b) Form and Content	25
	(c) Effect of Answer	25
	(d) Declaratory Judgment, Disclosure, and Administrative Costs Actions	25
Rule 37.	Reply:	
	(a) Time To Reply or Move	26
	(b) Form and Content	26
	(c) Effect of Reply or Failure Thereof	26
	(d) New Material	26
	(e) Declaratory Judgment, Disclosure, and Administrative Costs Actions	26
Rule 38.	Joinder of Issue	27
Rule 39.	Pleading Special Matters	27
Rule 40.	Defenses and Objections Made by Pleading or Motion	27
Rule 41.	Amended and Supplemental Pleadings:	
	(a) Amendments	28
	(b) Amendments To Conform to the Evidence:	
	(1) Issues Tried by Consent	28
	(2) Other Evidence	28
	(3) Filing	29
	(c) Supplemental Pleadings	29
	(d) Relation Back of Amendments	29

TITLE V. MOTIONS

Rule 50.	General Requirements:	
	(a) Form and Content of Motion	30
	(b) Disposition of Motions	30
	(c) Attendance at Hearings	31
	(d) Defects in Pleading	31
	(e) Postponement of Trial	31
	(f) Effect of Orders	31
Rule 51.	Motion for More Definite Statement:	
	(a) General	31
	(b) Penalty for Failure of Response	31
Rule 52.	Motion To Strike	32
Rule 53.	Motion To Dismiss	32
Rule 54.	Timely Filing and Joinder of Motions:	
	(a) Timely Filing	32
	(b) Joinder of Motions	32
Rule 55.	Motion To Restrain Assessment or Collection or To Order Refund of Amount Collected	32
Rule 56.	Motion for Review of Jeopardy Assessment or Jeopardy Levy:	
	(a) Commencement of Review:	
	(1) How Review Is Commenced	33
	(2) When Review Is Commenced	33
	(b) Service of Motion	33
	(c) Content of Motion	33
	(d) Response by Commissioner:	
	(1) Content	34
	(2) Time for and Service of Response	35
	(e) Place of Hearing	35
Rule 57.	Motion for Review of Proposed Sale of Seized Property:	
	(a) Commencement of Review:	
	(1) How Review Is Commenced	35
	(2) When Review Is Commenced:	
	(A) Proposed Sale Not Scheduled	35
	(B) Proposed Sale Scheduled:	
	(i) General	35
	(ii) Motion Not Filed Within Prescribed Period	36
	(b) Service of Motion:	
	(1) By the Petitioner	36
	(2) By the Commissioner	36
	(c) Content of Motion	36

	(d) Response to Motion:	
	(1) Content	37
	(2) Time for and Service of Response	38
	(e) Effect of Signature	38
	(f) Place of Hearing	38
	(g) Disposition of Motion:	
	(1) General	38
	(2) Evidence	38
	(3) Disposition on Motion Papers or Otherwise	39
	(4) Dilatory Motions	39
Rule 58.	Miscellaneous	39

TITLE VI. PARTIES

Rule 60.	Proper Parties; Capacity:	
	(a) Petitioner:	
	(1) Deficiency or Liability Action	40
	(2) Other Actions	40
	(b) Respondent	40
	(c) Capacity	40
	(d) Infants or Incompetent Persons	41
Rule 61.	Permissive Joinder of Parties:	
	(a) Permissive Joinder	41
	(b) Severance or Other Orders	41
Rule 62.	Misjoinder of Parties	41
Rule 63.	Substitution of Parties; Change or Correction in Name:	
	(a) Death	42
	(b) Incompetency	42
	(c) Successor Fiduciaries or Representatives ..	42
	(d) Other Cause	42
	(e) Change or Correction in Name	42

TITLE VII. DISCOVERY

Rule 70.	General Provisions:	
	(a) General:	
	(1) Methods and Limitations of Discovery	43
	(2) Time for Discovery	43
	(3) Cases Consolidated for Trial	44
	(b) Scope of Discovery	44
	(c) Limitations on Discovery:	
	(1) General	44
	(2) Electronically Stored Information	45
	(3) Documents and Tangible Things	45
	(4) Experts	45

	(d) Party's Statements	46
	(e) Use in Case	46
	(f) Signing of Discovery Requests, Responses, and Objections	47
	(g) Other Applicable Rules	47
Rule 71.	Interrogatories:	
	(a) Availability	48
	(b) Answers	48
	(c) Procedure	48
	(d) Experts	49
	(e) Option To Produce Business Records	49
Rule 72.	Production of Documents, Electronically Stored Information, and Things:	
	(a) Scope	50
	(b) Procedure	50
	(1) Contents of the Request	50
	(2) Responses and Objections	50
	(3) Producing Documents or Electroni- cally Stored Information	51
	(c) Foreign Petitioners	51
Rule 73.	Examination by Transferees:	
	(a) General	51
	(b) Procedure	52
	(c) Scope of Examination	52
Rule 74.	Depositions for Discovery Purposes:	
	(a) General	53
	(b) Depositions Upon Consent of the Parties:	
	(1) When Deposition May Be Taken	53
	(2) Notice to Nonparty Witness or Expert Witness	53
	(3) Objection by Nonparty Witness or Expert Witness	54
	(c) Depositions Without Consent of the Par- ties:	
	(1) General:	
	(A) When Depositions May Be Taken	54
	(B) Availability	54
	(2) Nonparty Witnesses:	
	(A) Notice	55
	(B) Objections	55
	(3) Party Witnesses:	
	(A) Motion	55
	(B) Objection	56
	(C) Action by the Court Sua Sponte	56

(4) Expert Witnesses:	
(A) Scope of Deposition	56
(B) Procedure:	
(i) General	56
(ii) Disposition of Motion	57
(C) Action by the Court Sua Sponte	57
(D) Expenses:	
(i) General	57
(ii) Allocation of Costs, Etc.	58
(iii) Failure To Attend	58
(d) Use of Deposition of an Expert Witness for Other Than Discovery Purposes:	
(1) Use as Expert Witness Report	58
(2) Other Use	59
(e) General Provisions:	
(1) Transcript	59
(2) Depositions Upon Written Questions	59
(3) Hearing	59
(4) Orders	59
(5) Continuances	59
(f) Other Applicable Rules	60

TITLE VIII. DEPOSITIONS TO PERPETUATE EVIDENCE

Rule 80.	General Provisions:	
	(a) General	61
	(b) Other Applicable Rules	61
Rule 81.	Depositions in Pending Case:	
	(a) Depositions To Perpetuate Testimony	61
	(b) The Application:	
	(1) Content of Application	62
	(2) Filing and Disposition of Application	62
	(c) Designation of Person To Testify	63
	(d) Use of Stipulation	63
	(e) Person Before Whom Deposition Taken:	
	(1) Domestic Depositions	64
	(2) Foreign Depositions	64
	(3) Disqualification for Interest	65
	(f) Taking of Deposition:	
	(1) Arrangements	65
	(2) Procedure	65
	(g) Expenses:	
	(1) General	66
	(2) Failure To Attend or To Serve Sub- poena	66

	(h) Execution and Return of Deposition:	
	(1) Submission to Witness; Changes; Signing	67
	(2) Form	67
	(3) Return of Deposition	67
	(i) Use of Deposition	68
	(j) Video Recorded Depositions:	
	(1) General	68
	(2) Procedure	69
	(3) Transcript	69
	(4) Custody	69
	(5) Use	69
Rule 82.	Depositions Before Commencement of Case	70
Rule 83.	Depositions After Commencement of Trial	70
Rule 84.	Depositions Upon Written Questions:	
	(a) Use of Written Questions	71
	(b) Procedure	71
	(c) Taking of Deposition	71
	(d) Execution and Return	72
Rule 85.	Objections, Errors, and Irregularities:	
	(a) As to Initiating Deposition	72
	(b) As to Disqualification of Officer	72
	(c) As to Use	72
	(d) As to Manner and Form	72
	(e) As to Errors by Officer	72
TITLE IX. ADMISSIONS AND STIPULATIONS		
Rule 90.	Requests for Admission:	
	(a) Scope and Time of Request	74
	(b) The Request	74
	(c) Response to Request	74
	(d) Effect of Signature	75
	(e) Motion To Review	76
	(f) Effect of Admission	76
	(g) Sanctions	76
	(h) Other Applicable Rules	77
Rule 91.	Stipulations for Trial:	
	(a) Stipulations Required:	
	(1) General	77
	(2) Stipulations To Be Comprehensive	77
	(b) Form	78
	(c) Filing	78
	(d) Objections	78
	(e) Binding Effect	78

	(f) Noncompliance by a Party:	
	(1) Motion To Compel Stipulation	78
	(2) Procedure	79
	(3) Failure of Response	80
	(4) Matters Considered	80
Rule 92.	Cases Consolidated for Trial	80

TITLE X.

GENERAL PROVISIONS GOVERNING DISCOVERY, DEPOSITIONS, AND REQUESTS FOR ADMISSION

Rule 100.	Applicability	81
Rule 101.	Sequence, Timing, and Frequency	81
Rule 102.	Supplementation of Responses	81
Rule 103.	Protective Orders:	
	(a) Authorized Orders	82
	(b) Denials	83
Rule 104.	Enforcement Action and Sanctions:	
	(a) Failure To Attend Deposition or To Answer Interrogatories or Respond to Request for Inspection or Production	83
	(b) Failure To Answer	84
	(c) Sanctions	84
	(d) Evasive or Incomplete Answer or Response	85
	(e) Failure to Provide Electronically Stored Information	85

TITLE XI. PRETRIAL CONFERENCES

Rule 110.	Pretrial Conferences:	
	(a) General	86
	(b) Cases Calendared	86
	(c) Cases Not Calendared	86
	(d) Conditions	86
	(e) Order	86

TITLE XII. DECISION WITHOUT TRIAL

Rule 120.	Judgment on the Pleadings:	
	(a) General	87
	(b) Matters Outside Pleadings	87
Rule 121.	Summary Judgment:	
	(a) General	87
	(b) Motion and Proceedings Thereon	87
	(c) Case Not Fully Adjudicated on Motion	88

	(d) Form of Affidavits or Declarations; Further Testimony; Defense Required	88
	(e) When Affidavits or Declarations Are Unavailable	89
	(f) Affidavits or Declarations Made in Bad Faith	89
Rule 122.	Submission Without Trial:	
	(a) General	89
	(b) Burden of Proof	90
Rule 123.	Default and Dismissal:	
	(a) Default	90
	(b) Dismissal	90
	(c) Setting Aside Default or Dismissal	90
	(d) Effect of Decision on Default or Dismissal	90
Rule 124.	Alternative Dispute Resolution:	
	(a) Voluntary Binding Arbitration:	
	(1) Stipulation Required	91
	(2) Content of Stipulation	91
	(3) Order by Court	91
	(4) Report by Parties	91
	(b) Voluntary Nonbinding Mediation:	
	(1) Order by Court	92
	(2) Tax Court Judge or Special Trial Judge as Mediator	92
	(c) Other Methods of Dispute Resolution	92
TITLE XIII. CALENDARS AND CONTINUANCES		
Rule 130.	Motions and Other Matters:	
	(a) Calendars	93
	(b) Failure To Attend	93
Rule 131.	Trial Calendars:	
	(a) General	93
	(b) Standing Pretrial Order	93
	(c) Calendar Call	93
Rule 132.	Special or Other Calendars	93
Rule 133.	Continuances	94
TITLE XIV. TRIALS		
Rule 140.	Place of Trial:	
	(a) Request for Place of Trial	95
	(b) Form	95
	(c) Motion To Change Place of Trial	95

Rule 141.	Consolidation; Separate Trials:	
	(a) Consolidation	95
	(b) Separate Trials	96
Rule 142.	Burden of Proof:	
	(a) General	96
	(b) Fraud	96
	(c) Foundation Managers; Trustees; Organi- zation Managers	96
	(d) Transferee Liability	97
	(e) Accumulated Earnings Tax	97
Rule 143.	Evidence:	
	(a) General	97
	(b) Testimony	97
	(c) Ex Parte Statements	98
	(d) Depositions	98
	(e) Documentary Evidence:	
	(1) Copies	98
	(2) Return of Exhibits	98
	(f) Interpreters	98
	(g) Expert Witness Reports	99
Rule 144.	Exceptions Unnecessary	100
Rule 145.	Exclusion of Proposed Witnesses:	
	(a) Exclusion	100
	(b) Contempt	100
Rule 146.	Determination of Foreign Law	101
Rule 147.	Subpoenas:	
	(a) Attendance of Witnesses; Form; Issuance	101
	(b) Production of Documentary Evidence and Electronically Stored Information	101
	(c) Service	102
	(d) Subpoena for Taking Depositions:	
	(1) Issuance and Response	102
	(2) Place of Examination	103
	(e) Contempt	103
Rule 148.	Fees and Mileage:	
	(a) Amount	103
	(b) Tender	103
	(c) Payment	103
Rule 149.	Failure To Appear or To Adduce Evidence:	
	(a) Attendance at Trials	103
	(b) Failure of Proof	103

Rule 150.	Record of Proceedings:	
	(a) General	104
	(b) Transcript as Evidence	104
Rule 151.	Briefs:	
	(a) General	104
	(b) Time for Filing Briefs:	
	(1) Simultaneous Briefs	105
	(2) Seriatim Briefs	105
	(c) Service	105
	(d) Number of Copies	105
	(e) Form and Content	105
Rule 152.	Oral Findings of Fact or Opinion:	
	(a) General	106
	(b) Transcript	106
	(c) Nonprecedential Effect	106

TITLE XV. DECISION

Rule 155.	Computation by Parties for Entry of Decision:	
	(a) Agreed Computations	107
	(b) Procedure in Absence of Agreement	107
	(c) Limit on Argument	108
Rule 156.	Estate Tax Deduction Developing At or After Trial	108
Rule 157.	Motion To Retain File in Estate Tax Case Involving Section 6166 Election	108

TITLE XVI. POSTTRIAL PROCEEDINGS

Rule 160.	Harmless Error	109
Rule 161.	Motion for Reconsideration of Findings or Opinion	109
Rule 162.	Motion To Vacate or Revise Decision	109
Rule 163.	No Joinder of Motions Under Rules 161 and 162	109

TITLE XVII. SMALL TAX CASES

Rule 170.	General	110
Rule 171.	Election of Small Tax Case Procedure	110
Rule 172.	Representation	110
Rule 173.	Pleadings:	
	(a) Petition:	
	(1) Form and Content	110
	(2) Filing Fee	110

	(b) Answer	111
	(c) Reply	111
Rule 174.	Trial:	
	(a) Place of Trial	111
	(b) Conduct of Trial and Evidence	112
	(c) Briefs	112

TITLE XVIII. SPECIAL TRIAL JUDGES

Rule 180.	Assignment	113
Rule 181.	Powers and Duties	113
Rule 182.	Cases in Which the Special Trial Judge Is Authorized To Make the Decision:	
	(a) Small Tax Cases	114
	(b) Cases Involving \$50,000 or Less	114
	(c) Declaratory Judgment, Lien and Levy, and Whistleblower Actions	114
	(d) Decision	114
	(e) Procedure in Event of Assignment to a Judge	114
Rule 183.	Other Cases:	
	(a) Trial and Briefs	115
	(b) Special Trial Judge's Recommendations	115
	(c) Objections	115
	(d) Action on the Recommendations	115

TITLE XIX. APPEALS

Rule 190.	How Appeal Taken:	
	(a) General	117
	(b) Dispositive Orders:	
	(1) Entry and Appeal	117
	(2) Stay of Proceedings	117
	(c) Venue	117
	(d) Interlocutory Orders	117
Rule 191.	Preparation of the Record on Appeal	117
Rule 192.	Bond To Stay Assessment and Collection	118
Rule 193.	Appeals From Interlocutory Orders:	
	(a) General	118
	(b) Venue	118
	(c) Stay of Proceedings	118

TITLE XX. PRACTICE BEFORE THE COURT

Rule 200. Admission to Practice and Periodic
Registration Fee:

- (a) Qualifications:
 - (1) General 119
 - (2) Attorney Applicants 119
 - (3) Nonattorney Applicants 119
- (b) Applications for Admission 120
- (c) Sponsorship 120
- (d) Admission 120
- (e) Change of Address 120
- (f) Corporations and Firms Not Eligible 121
- (g) Periodic Registration Fee 121

Rule 201. Conduct of Practice Before the Court:

- (a) General 121
- (b) Statement of Employment 121

Rule 202. Disciplinary Matters:

- (a) General 122
- (b) Reporting Convictions and Discipline 122
- (c) Disciplinary Actions 122
- (d) Interim Suspension Pending Final Disposition of Disciplinary Proceedings 123
- (e) Disciplinary Proceedings 123
- (f) Reinstatement 123
- (g) Right to Counsel 124
- (h) Appointment of Court Counsel 124
- (i) Jurisdiction 124

TITLE XXI. DECLARATORY JUDGMENTS

Rule 210. General:

- (a) Applicability 125
- (b) Definitions 125
- (c) Jurisdictional Requirements 127
- (d) Form and Style of Papers 128

Rule 211. Commencement of Action for Declaratory
Judgment:

- (a) Commencement of Action 129
- (b) Content of Petition 129
- (c) Petition in Retirement Plan Action:
 - (1) All Petitions 129
 - (2) Employer Petitions 129
 - (3) Petitions Filed by Plan Administrators 130
 - (4) Employee Petitions 131

	(5) Petitions Filed by the Pension Benefit Guaranty Corporation	132
	(d) Petition in Gift Valuation Action	132
	(e) Petition in Governmental Obligation Action	132
	(f) Petition in Estate Tax Installment Payment Action:	
	(1) All Petitions	133
	(2) Petitions Filed by Executors	134
	(3) Petitions Filed by Persons Who Have Assumed an Obligation To Make Payments Under Code Section 6166	134
	(g) Petition in Exempt Organization Action ...	135
	(h) Service	135
Rule 212.	Request for Place for Submission to the Court	136
Rule 213.	Other Pleadings:	
	(a) Answer:	
	(1) Time To Answer or Move	136
	(2) Form and Content	136
	(3) Index to Administrative Record	137
	(4) Effect of Answer	137
	(b) Reply:	
	(1) Time To Reply or Move	137
	(2) Form and Content	137
	(3) Effect of Reply or Failure Thereof	138
	(4) New Material	138
Rule 214.	Joinder of Issue in Action for Declaratory Judgment	138
Rule 215.	Joinder of Parties:	
	(a) Joinder in Retirement Plan Action:	
	(1) Permissive Joinder	138
	(2) Joinder of Additional Parties	139
	(3) Nonjoinder of Necessary Parties	139
	(b) Joinder in Estate Tax Installment Payment Action:	
	(1) Permissive Joinder	140
	(2) Joinder of Additional Parties	140
	(3) Nonjoinder of Necessary Parties	141
	(c) Joinder of Parties in Gift Valuation, Governmental Obligation, and Exempt Organization Actions	141
Rule 216.	Intervention in Retirement Plan Actions:	
	(a) Who May Intervene	141
	(b) Procedure	141

Rule 217.	Disposition of Actions for Declaratory Judgment:	
	(a) General	142
	(b) Procedure:	
	(1) Disposition on the Administrative Record	142
	(2) Other Dispositions Without Trial	143
	(3) Disposition Where Trial Is Required	143
Rule 218.	Procedure in Actions Heard by a Special Trial Judge of the Court:	
	(a) Where the Special Trial Judge Is To Make the Decision	143
	(b) Where the Special Trial Judge Is Not To Make the Decision	143
TITLE XXII. DISCLOSURE ACTIONS		
Rule 220.	General:	
	(a) Applicability	144
	(b) Definitions	144
	(c) Jurisdictional Requirements	145
	(d) Form and Style of Papers	145
Rule 221.	Commencement of Disclosure Action:	
	(a) Commencement of Action	146
	(b) Content of Petition	146
	(c) Petition in Additional Disclosure Action ...	146
	(d) Petition in Action To Restrain Disclosure	146
	(e) Petition in Third Party Contact Action	147
	(f) Service	148
	(g) Anonymity	148
Rule 222.	Request for Place of Hearing	148
Rule 223.	Other Pleadings:	
	(a) Answer:	
	(1) Time To Answer or Move	148
	(2) Form and Content	149
	(3) Effect of Answer	149
	(b) Reply	149
Rule 224.	Joinder of Issue	149
Rule 225.	Intervention:	
	(a) Who May Intervene	150
	(b) Procedure	150
Rule 226.	Joinder of Parties:	
	(a) Commencement of Action	150
	(b) Consolidation of Actions	150

Rule 227.	Anonymous Parties:	
	(a) Petitioners	151
	(b) Intervenors	151
	(c) Procedure	151
Rule 228.	Confidentiality:	
	(a) Confidentiality	151
	(b) Publicity of Court Proceedings	151
Rule 229.	Burden of Proof	152
Rule 229A.	Procedure in Actions Heard by a Special Trial Judge of the Court:	
	(a) Where the Special Trial Judge Is To Make the Decision	152
	(b) Where the Special Trial Judge Is Not To Make the Decision	152

TITLE XXIII. CLAIMS FOR LITIGATION AND
ADMINISTRATIVE COSTS

Rule 230.	General:	
	(a) Applicability	153
	(b) Definitions	153
Rule 231.	Claims for Litigation and Administrative Costs:	
	(a) Time and Manner of Claim:	
	(1) Agreed Cases	153
	(2) Unagreed Cases	154
	(b) Content of Motion	154
	(c) Stipulation as to Settled Issues	155
	(d) Affidavit or Declaration in Support of Costs Claimed	155
	(e) Qualified Offer	156
Rule 232.	Disposition of Claims for Litigation and Administrative Costs:	
	(a) General	156
	(b) Response by the Commissioner	156
	(c) Conference Required	157
	(d) Additional Affidavit or Declaration	157
	(e) Burden of Proof	159
	(f) Disposition	159
Rule 233.	Miscellaneous	160

TITLE XXIV. PARTNERSHIP ACTIONS

Rule 240.	General:	
	(a) Applicability	161
	(b) Definitions	161

	(c) Jurisdictional Requirements:	
	(1) Actions for Readjustment of Partnership Items	162
	(2) Actions for Adjustment of Partnership Items	162
	(d) Form and Style of Papers	162
Rule 241.	Commencement of Partnership Action:	
	(a) Commencement of Action	162
	(b) Content of Petition	163
	(c) All Petitions	163
	(d) Petition for Readjustment of Partnership Items:	
	(1) All Petitions	163
	(2) Petitions by Tax Matters Partner	164
	(3) Petitions by Other Partners	164
	(e) Petition for Adjustment of Partnership Items	165
	(f) Notice of Filing:	
	(1) Petitions by Tax Matters Partner	165
	(2) Petitions by Other Partners	166
	(g) Copy of Petition To Be Provided All Partners	166
	(h) Joinder of Parties:	
	(1) Permissive Joinder	166
	(2) Severance or Other Orders	166
Rule 242.	Request for Place of Trial	167
Rule 243.	Other Pleadings:	
	(a) Answer	167
	(b) Reply	167
Rule 244.	Joinder of Issue in Partnership Action	167
Rule 245.	Intervention and Participation:	
	(a) Tax Matters Partner	167
	(b) Other Partners	167
	(c) Enlargement of Time	168
	(d) Pleading	168
	(e) Amendments to the Petition	168
Rule 246.	Service of Papers:	
	(a) Petitions	168
	(b) Papers Issued by the Court	168
	(c) All Other Papers	168
Rule 247.	Parties:	
	(a) In General	169
	(b) Participating Partners	169

Rule 248.	Settlement Agreements:	
	(a) Consent by the Tax Matters Partner to Entry of Decision	169
	(b) Settlement or Consistent Agreements Entered Into by All Participating Partners or No Objection by Participating Partners	169
	(c) Other Settlement and Consistent Agreements	170
Rule 249.	Action for Adjustment of Partnership Items Treated as Action for Readjustment of Partnership Items:	
	(a) Amendment to Petition	171
	(b) Participation	171
Rule 250.	Appointment and Removal of the Tax Matters Partner:	
	(a) Appointment of Tax Matters Partner	172
	(b) Removal of Tax Matters Partner	172
Rule 251.	Decisions	172

TITLE XXV. SUPPLEMENTAL PROCEEDINGS

Rule 260.	Proceeding To Enforce Overpayment Determination:	
	(a) Commencement of Proceeding:	
	(1) How Proceeding Is Commenced	173
	(2) When Proceeding May Be Commenced	173
	(b) Content of Motion	173
	(c) Response by the Commissioner	174
	(d) Disposition of Motion	174
	(e) Recognition of Counsel	174
	(f) Cross-Reference	174
Rule 261.	Proceeding To Redetermine Interest:	
	(a) Commencement of Proceeding:	
	(1) How Proceeding Is Commenced	175
	(2) When Proceeding May Be Commenced	175
	(b) Content of Motion:	
	(1) All Motions	175
	(2) Motions To Redetermine Interest on a Deficiency	175
	(3) Motions To Redetermine Interest on an Overpayment	176
	(c) Response by the Commissioner	176
	(d) Disposition of Motion	177
	(e) Recognition of Counsel	177

Rule 262.	Proceeding To Modify Decision in Estate Tax Case Involving Section 6166 Election:	
	(a) Commencement of Proceeding	177
	(b) Content of Motion	178
	(c) Response by Commissioner in Unagreed Case	178
	(d) Disposition of Motion	179
	(e) Recognition of Counsel	179
	(f) Cross-Reference	179

TITLE XXVI.

ACTIONS FOR ADMINISTRATIVE COSTS

Rule 270.	General:	
	(a) Applicability	180
	(b) Definitions	180
	(c) Jurisdictional Requirements	180
	(d) Burden of Proof	180
Rule 271.	Commencement of Action for Administrative Costs:	
	(a) Commencement of Action	180
	(b) Content of Petition	181
	(c) Filing Fee	182
Rule 272.	Other Pleadings:	
	(a) Answer:	
	(1) General	182
	(2) Additional Requirement for Answer ..	182
	(3) Effect of Answer	182
	(b) Reply	183
Rule 273.	Joinder of Issue in Action for Administrative Costs	183
Rule 274.	Applicable Small Tax Case Rules	183

TITLE XXVII.

ACTIONS FOR REVIEW OF FAILURE TO ABATE INTEREST

Rule 280.	General:	
	(a) Applicability	184
	(b) Jurisdiction	184
Rule 281.	Commencement of Action for Review of Failure To Abate Interest:	
	(a) Commencement of Action	184
	(b) Content of Petition	184
	(c) Filing Fee	185

Rule 282.	Request for Place of Trial	185
Rule 283.	Other Pleadings:	
	(a) Answer	185
	(b) Reply	185
Rule 284.	Joinder of Issue in Action for Review of Failure To Abate Interest	186

TITLE XXVIII.

ACTIONS FOR REDETERMINATION OF EMPLOYMENT STATUS

Rule 290.	General:	
	(a) Applicability	187
	(b) Jurisdiction	187
	(c) Time for Filing After Notice Sent	187
Rule 291.	Commencement of Action for Redetermination of Employment Status:	
	(a) Commencement of Action	187
	(b) Content of Petition	188
	(c) Small Tax Case Under Code Section 7436(c)	189
	(d) Filing Fee	189
Rule 292.	Request for Place of Trial	189
Rule 293.	Other Pleadings:	
	(a) Answer	189
	(b) Reply	189
Rule 294.	Joinder of Issue in Action for Redetermination of Employment Status	189

TITLE XXIX. LARGE PARTNERSHIP ACTIONS

Rule 300.	General:	
	(a) Applicability	190
	(b) Definitions	190
	(c) Jurisdictional Requirements:	
	(1) Actions for Readjustment of Partner- ship Items of a Large Partnership	190
	(2) Actions for Adjustment of Partner- ship Items of a Large Partnership	191
	(d) Form and Style of Papers	191
Rule 301.	Commencement of Large Partnership Action:	
	(a) Commencement of Action	191
	(b) Content of Petition	191
	(c) All Petitions	191
	(d) Petition for Readjustment of Partnership Items of a Large Partnership	192

	(e) Petition for Adjustment of Partnership Items of a Large Partnership	193
	(f) Joinder of Parties:	
	(1) Permissive Joinder	193
	(2) Severance or Other Orders	194
Rule 302.	Request for Place of Trial	194
Rule 303.	Other Pleadings:	
	(a) Answer	194
	(b) Reply	194
Rule 304.	Joinder of Issue in Large Partnership Actions	194
Rule 305.	Action for Adjustment of Partnership Items of Large Partnership Treated as Action for Read- justment of Partnership Items of Large Part- nership	194

TITLE XXX.

ACTIONS FOR DECLARATORY JUDGMENT RELATING TO TREATMENT OF ITEMS OTHER THAN PARTNERSHIP ITEMS WITH RESPECT TO AN OVERSHELTERED RETURN

Rule 310.	General:	
	(a) Applicability	196
	(b) Definitions	196
	(c) Jurisdiction	196
Rule 311.	Commencement of Action for Declaratory Judgment (Oversheltered Return):	
	(a) Commencement of Action	197
	(b) Content of Petition	197
	(c) Filing Fee	197
Rule 312.	Request for Place of Trial	197
Rule 313.	Other Pleadings:	
	(a) Answer	197
	(b) Reply	197

Rule 314.	Joinder of Issue in Action for Declaratory Judgment (Oversheltered Return)	197
Rule 315.	Disposition of Action for Declaratory Judgment (Oversheltered Return)	198
Rule 316.	Action for Declaratory Judgment (Oversheltered Return) Treated as Deficiency Action	198

TITLE XXXI.

ACTIONS FOR DETERMINATION OF RELIEF FROM JOINT AND SEVERAL LIABILITY ON A JOINT RETURN

Rule 320.	General:	
	(a) Applicability	199
	(b) Jurisdiction	199
	(c) Form and Style of Papers	199
Rule 321.	Commencement of Action for Determination of Relief From Joint and Several Liability on a Joint Return:	
	(a) Commencement of Action	199
	(b) Content of Petition	199
	(c) Small Tax Case Under Code Section 7463(f)(1)	200
	(d) Filing Fee	200
Rule 322.	Request for Place of Trial	200
Rule 323.	Other Pleadings:	
	(a) Answer	200
	(b) Reply	200
Rule 324.	Joinder of Issue in Action for Determination of Relief From Joint and Several Liability on a Joint Return	201
Rule 325.	Notice and Intervention:	
	(a) Notice	201
	(b) Intervention	201

TITLE XXXII. LIEN AND LEVY ACTIONS

Rule 330.	General:	
	(a) Applicability	202
	(b) Jurisdiction	202
Rule 331.	Commencement of Lien and Levy Action:	
	(a) Commencement of Action	202
	(b) Content of Petition	202
	(c) Small Tax Case Under Code Section 7463(f)(2)	203
	(d) Filing Fee	203

Rule 332.	Request for Place of Trial	203
Rule 333.	Other Pleadings:	
	(a) Answer	203
	(b) Reply	203
Rule 334.	Joinder of Issue in Lien and Levy Actions	204

TITLE XXXIII. WHISTLEBLOWER ACTIONS

Rule 340.	General:	
	(a) Applicability	205
	(b) Jurisdiction	205
Rule 341.	Commencement of Whistleblower Action:	
	(a) Commencement of Action	205
	(b) Content of Petition	205
	(c) Filing Fee	206
Rule 342.	Request for Place of Trial	206
Rule 343.	Other Pleadings:	
	(a) Answer	206
	(b) Reply	206
Rule 344.	Joinder of Issue in Whistleblower Action	206
Rule 345.	Privacy Protections for Filings in Whistleblower Actions:	
	(a) Anonymous Petitioner	206
	(b) Redacted Filings	206
	(c) Other Applicable Rules	207

APPENDIXES AND INDEX

Appendix I.	Forms:	
	Form 1. Petition (Sample Format)	211
	Form 2. Petition (Simplified Form)	213
	Form 3. Petition for Administrative Costs (Sec. 7430(f)(2))	216
	Form 4. Statement of Taxpayer Identification Num- ber	217
	Form 5. Request for Place of Trial	218
	Form 6. Ownership Disclosure Statement	219
	Form 7. Entry of Appearance	220
	Form 8. Substitution of Counsel	221
	Form 9. Certificate of Service	222
	Form 10. Notice of Change of Address	223
	Form 11. Notice of Election To Intervene	224
	Form 12. Notice of Election To Participate	225
	Form 13. Notice of Intervention	226
	Form 14. Subpoena	227

Form 15. Application for Order To Take Deposition To Perpetuate Evidence	228
Form 16. Certificate on Return	230
Form 17. Notice of Appeal to Court of Appeals	231
Form 18. Unsworn Declaration Under Penalty of Perjury	232
Appendix II. Fees and Charges:	
(a) Fees and Charges Payable to the Court	233
(b) Charges for Copies of Transcripts of Pro- ceedings	233
Index	235