

RULE 220. GENERAL

(a) Applicability: The Rules of this Title XXII set forth the special provisions which apply to the three types of disclosure actions relating to written determinations by the Internal Revenue Service and their background file documents, as authorized by Code section 6110. They consist of: (1) Actions to restrain disclosure, (2) actions to obtain additional disclosure, and (3) actions to obtain disclosure of identity in the case of third party contacts. 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 disclosure actions.

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

(1) A “written determination” means a ruling, determination letter, or technical advice memorandum. See Code sec. 6110(b)(1).

(2) A “prior written determination” is a written determination issued pursuant to a request made before November 1, 1976.

(3) A “background file document” has the meaning provided in Code section 6110(b)(2).

(4) A “notice of intention to disclose” is the notice described in Code section 6110(f)(1).

(5) “Party” includes a petitioner, the respondent Commissioner of Internal Revenue, and any intervenor under Rule 225.

(6) A “disclosure action” is either an “additional disclosure action”, an “action to restrain disclosure”, or a “third party contact action”, as follows:

(A) An “additional disclosure action” is an action to obtain disclosure within Code section 6110(f)(4).

(B) An “action to restrain disclosure” is an action within Code section 6110(f)(3) or (h)(4) to prevent any part or all of a written determination, prior written determination, or background file document from being opened to public inspection.

(C) A “third party contact action” is an action to obtain disclosure of the identity of a person to whom a written determination pertains in accordance with Code section 6110(d)(3).

(7) “Third party contact” means the person described in Code section 6110(d)(1) who has communicated with the Internal Revenue Service.

(c) Jurisdictional Requirements: The Court does not have jurisdiction of a disclosure action under this Title unless the following conditions are satisfied:

(1) In an additional disclosure action, the petitioner has exhausted all administrative remedies available within the Internal Revenue Service. See Code sec. 6110(f)(2)(A), (4)(A).

(2) In an action to restrain disclosure—

(A) The Commissioner has issued a notice of intention to disclose or, in the case of a prior written determination, the Commissioner has issued public notice in the Federal Register that the determination is to be opened to public inspection.

(B) In the case of a written determination, the petition is filed with the Court within 60 days after mailing by the Commissioner of a notice of intention to disclose, or, in the case of a prior written determination, the petition is filed with the Court within 75 days after the date of publication of the notice in the Federal Register.

(C) The petitioner has exhausted all administrative remedies available within the Internal Revenue Service. See Code sec. 6110(f)(2)(B), (3)(A)(iii).

(3) In a third party contact action—

(A) The Commissioner was required to make a notation on the written determination in accordance with Code section 6110(d)(1).

(B) A petition is filed within 36 months after the first date on which the written determination is open to public inspection.

(d) Form and Style of Papers: All papers filed in a disclosure action shall be prepared in the form and style set forth in Rule 23, except that whenever any party joins or intervenes in the action, then thereafter, in addition to the number of copies required to be filed under such Rule, an additional copy shall be filed for each party who joins or intervenes in the action. In the case of anonymous parties, see Rule 227.