

RULE 34. PETITION

- (a) **General:** A petition must contain the information required by these Rules and must identify the issues presented. If the petition does not comply with these Rules, the case may be dismissed.
- (b) **Deficiency or Liability Action:**
- (1) *Content of Petition:* A petition in a deficiency or liability action must be substantially in accordance with Form 1 (Petition) shown in the Appendix and must contain the following:
- (A) If the petitioner is an individual, the petitioner's name and State of legal residence.
 - (B) If the petitioner is not an individual, the petitioner's name and principal place of business or principal office or agency.
 - (C) The petitioner's mailing address and the office of the Internal Revenue Service with which the tax return for the period in controversy was filed.
 - (D) The date of the notice and the City and State of the Internal Revenue Office that issued the notice, or other allegations, establishing the Court's jurisdiction.
 - (E) If the petitioner's name differs from the name on the notice, a statement of the reasons for the difference.
 - (F) The amount of the deficiency or liability determined by the Commissioner, the nature of the tax, and the year or years or other periods for which the Commissioner determined the deficiency or liability. If only part of the determination is disputed, the petition must state and identify the approximate amount of taxes in dispute.
 - (G) In separately lettered paragraphs, clear and concise assignments of each and every error, including any assignments of error as to which the burden of proof is on the Commissioner, that the petitioner alleges the Commissioner made in the determination of the deficiency or liability. Any issue not raised in the assignments of error will be deemed conceded.

- (H) In separately lettered paragraphs, clear and concise statements of the facts on which the petitioner relies to establish the errors alleged in the petition, except for those assignments of error as to which the burden of proof is on the Commissioner.
 - (I) Any special matters as required by Rule 39.
 - (J) A request for the relief that the petitioner seeks.
 - (K) The signature, mailing address, email address, and telephone number of each petitioner or each petitioner's counsel, as well as counsel's Tax Court bar number.
- (2) *Copy of Notice:* A copy of the notice of deficiency or notice of liability must be attached to the petition.
- (3) *Separate Petition; Permissive Joinder; Severance:*
- (A) *Separate Petition:* Ordinarily a separate petition must be filed with respect to each notice of deficiency or notice of liability.
 - (B) *Permissive Joinder of Parties and Claims:* A single petition may be filed with respect to all notices of deficiency or notices of liability issued--
 - (i) to the same person; or
 - (ii) to more than one person, such as two spouses, and each person contests the notice or notices. If the notice of deficiency or notice of liability is issued to more than one person, each person wishing to contest the notice must file either a separate petition or a joint petition, and each person must satisfy all the requirements of this Rule in order for the petition to be treated as filed by or for that person.
 - (C) *Severance:* The Court may issue orders, including an order for separate trials, to protect a party against embarrassment, delay, undue expense, or other prejudice resulting from the joinder of parties or claims.

(c) Petitions in Other Actions:

- (1) *Content of Petition:* See the following Rules for the requirements applicable to petitions in other actions: Rule 173(a) (small tax cases); Rules 211(b)-(g) and 311(b) (declaratory judgment actions); Rule 221(b)-(e) (disclosure actions); Rules 241(b)-(e), 255.2(b), 301(b)-(e) (partnership actions); Rule 271(b) (administrative costs actions); Rule 281(b) (abatement of interest actions); Rule 291(b) (redetermination of employment status actions); Rule 321(b) (actions for determination of relief from joint and several liability on a joint return); Rule 331(b) (lien and levy actions); Rule 341(b) (whistleblower actions); and Rule 351(b) (certification actions with respect to passports).
- (2) *Joinder of Parties:* See the following Rules with respect to the joinder of parties in other actions: Rule 215 (declaratory judgment actions); Rule 226 (disclosure actions); and Rules 241(h), 255.2(c), and 301(f) (partnership actions).

(d) Use of Form 2 (Petition): The use of a properly completed Form 2 (Petition) shown in the Appendix satisfies the requirements of this Rule.

(e) Filing of Original: Only the signed original of each petition must be filed. For the signature requirement of petitions filed electronically, see Rule 23(a)(3) and the Court's electronic filing instructions on the Court's website.

(f) Claim for Reasonable Litigation or Administrative Costs: A claim for reasonable litigation or administrative costs must not be included in the petition. Such a claim may only be made in accordance with Rule 231. See Title XXVI for the rules that govern actions for administrative costs.