

RULE 230. GENERAL

(a) Applicability: The Rules of this Title XXIII set forth the special provisions which apply to claims for reasonable litigation and administrative costs authorized by Code section 7430. 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 claims for reasonable litigation and administrative costs. See Title XXVI for Rules relating to separate actions for administrative costs, authorized by Code section 7430(f)(2).

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

(1) “Reasonable litigation costs” include the items described in Code section 7430(c)(1).

(2) “Reasonable administrative costs” include the items described in Code section 7430(c)(2).

(3) “Court proceeding” means any action brought in this Court in connection with the determination, collection, or refund of tax, interest, or penalty.

(4) “Administrative proceeding” means any procedure or other action within the Internal Revenue Service in connection with the determination, collection, or refund of tax, interest, or penalty.

¹(5) In the case of a partnership action, the term “party” includes the partner who filed the petition, the tax matters partner, and each person who satisfies the requirements of Code section 6226(c) and (d) or 6228(a)(4). See Rule 247(a). The term “party” also includes the partnership representative. See Rule 255.1(b)(3).

(6) “Attorney’s fees” include fees for the services of an individual (whether or not an attorney) who is authorized to practice before the Court or before the Internal Revenue Service. For the procedure for admission to practice before the Court, see Rule 200.

¹The amendment is effective July 15, 2019.