

**Rule 20. COMMENCEMENT OF CASE**

**(a) General:** A case is commenced in the Court by filing a petition with the Court, *inter alia*, to redetermine a deficiency set forth in a notice of deficiency issued by the Commissioner, or to redetermine the liability of a transferee or fiduciary set forth in a notice of liability issued by the Commissioner to the transferee or fiduciary, or to obtain a declaratory judgment, or to obtain or restrain a disclosure, or to adjust or readjust partnership items, or to obtain an award for reasonable administrative costs, or to obtain a review of the Commissioner's failure to abate interest. See Rule 13, Jurisdiction.

**(b) Statement of Taxpayer Identification Number:** The petitioner shall submit with the petition a statement of the petitioner's taxpayer identification number (e.g., Social Security number or employer identification number), or lack thereof. The statement shall be substantially in accordance with Form 4 shown in Appendix I.

<sup>3</sup>**(c) Disclosure Statement:** A nongovernmental corporation, a partnership, or a limited liability company filing a petition with the Court shall submit with its petition a separate disclosure statement. In the case of a nongovernmental corporation, the disclosure statement shall identify any parent corporation and any publicly held entity owning 10 percent or more of petitioner's stock or state that there is no such entity. In the case of a partnership or a limited liability company, the disclosure statement shall identify any publicly held entity owning an interest in such partnership or limited liability company or state that there is no such entity. A petitioner shall promptly submit a supplemental statement if there is any change in the information required under this rule. For the form of such disclosure statement, see Form 6, Appendix I.

**(d) Filing Fee:** At the time of filing a petition, a fee of \$60 shall be paid. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit containing specific financial information the inability to make such payment.

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<sup>3</sup>The amendment is effective as of January 1, 2010.