

Tax Court Information

The mailing address of the Court is:

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

Inquiries by local (area code 202) or long distance 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 521–0700

General procedures and case information.

Request for the Tax Court Rules of Practice and Procedure 521–0700

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

Admissions Procedures 521–4629

Admissions procedures for practice before the Tax Court.

Case Processing Division:

Petitions Filing 521–0700

Petitions forms are available at www.ustaxcourt.gov.

Docket Information 521–4650

Appeals Information 521–3342

Records and Reproduction 521–4688

Human Resources 521–4700

For employment opportunities visit 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, and Construction | 1 |
| TITLE II. The Court | 3 |
| TITLE III. Commencement of Case and Related Matters | 7 |
| TITLE IV. Pleadings | 19 |
| TITLE V. Motions | 29 |
| TITLE VI. Parties | 39 |
| TITLE VII. Discovery | 42 |
| TITLE VIII. Depositions | 56 |
| TITLE IX. Admissions and Stipulations | 68 |
| TITLE X. General Provisions Governing Discovery, Depositions, and Requests for Admission | 75 |
| TITLE XI. Pretrial Conferences | 80 |
| TITLE XII. Decision Without Trial | 82 |
| TITLE XIII. Calendars and Continuances | 87 |
| TITLE XIV. Trials | 89 |
| TITLE XV. Decision | 101 |
| TITLE XVI. Posttrial Proceedings | 103 |
| TITLE XVII. Small Tax Cases | 104 |
| TITLE XVIII. Special Trial Judges | 107 |
| TITLE XIX. Appeals | 111 |
| TITLE XX. Practice Before the Court | 113 |
| TITLE XXI. Declaratory Judgments | 119 |
| TITLE XXII. Disclosure Actions | 138 |
| TITLE XXIII. Claims for Litigation and Administrative Costs | 147 |
| TITLE XXIV. Partnership Actions | 155 |
| TITLE XXV. Supplemental Proceedings | 167 |
| TITLE XXVI. Actions for Administrative Costs | 174 |
| TITLE XXVII. Actions for Review of Failure To Abate Interest | 178 |
| TITLE XXVIII. Actions for Redetermination of Employment Status | 181 |
| TITLE XXIX. Large Partnership Actions | 184 |
| TITLE XXX. Actions for Declaratory Judgment Relating to Treatment of Items Other Than Partnership Items With Respect to an Oversheltered Return | 190 |
| TITLE XXXI. Actions for Determination of Relief From Joint and Several Liability | 193 |
| TITLE XXXII. Lien and Levy Actions | 196 |
| TITLE XXXIII. Whistleblower Actions | 199 |
| Appendices | 201 |
| Index | 225 |

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 | 2 |
| (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 the 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 | 4 |
| (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) | Filing Fee | 7 |
| Rule 21. | Service of Papers: | |
| (a) | When Required | 7 |
| (b) | Manner of Service: | |
| (1) | General | 8 |
| (2) | Counsel of Record | 9 |
| (3) | Wrists and Process | 9 |
| (4) | Change of Address | 9 |
| (5) | Using Court Transmission Facilities | 9 |
| Rule 22. | Filing | 9 |
| Rule 23. | Form and Style of Papers: | |
| (a) | Caption, Date, and Signature Required: | |
| (1) | Caption | 10 |
| (2) | Date | 10 |
| (3) | Signature | 10 |
| (b) | Number Filed | 10 |
| (c) | Legible Papers Required | 11 |
| (d) | Size and Style | 11 |
| (e) | Binding and Covers | 11 |
| (f) | Citations | 11 |
| (g) | Return of Papers for Failure To Conform to Rule | 11 |

| | | |
|----------|---|----|
| Rule 24. | Appearance and Representation: | |
| (a) | Appearance: | |
| (1) | General | 11 |
| (2) | Appearance in Initial Pleading | 11 |
| (3) | Subsequent Appearance | 12 |
| (4) | Counsel Not Admitted to Practice | 12 |
| (b) | Personal Representation Without Counsel | 12 |
| (c) | Withdrawal of Counsel | 13 |
| (d) | Substitution of Counsel | 13 |
| (e) | Death of Counsel | 13 |
| (f) | Change in Party or Authorized Representative or Fiduciary | 13 |
| (g) | Conflict of Interest | 14 |
| Rule 25. | Computation of Time: | |
| (a) | Computation: | |
| (1) | General | 14 |
| (2) | Saturdays, Sundays, and Holidays | 14 |
| (3) | Cross-References | 15 |
| (b) | District of Columbia Legal Holidays | 15 |
| (c) | Enlargement or Reduction of Time | 16 |
| (d) | Miscellaneous | 16 |
| Rule 26. | [Reserved—Electronic Filing] | 16 |
| Rule 27. | Privacy Protection for Filings Made With the Court: | |
| (a) | Redacted Filings | 16 |
| (b) | Limitations on Remote Access to Electronic Files | 17 |
| (c) | Filings Made Under Seal | 17 |
| (d) | Protective Orders | 17 |
| (e) | Option for Additional Unredacted Filing Under Seal | 17 |
| (f) | Option for Filing a Reference List | 17 |
| (g) | Waiver of Protection of Identifiers | 17 |
| (h) | Inadvertent Waiver | 18 |

TITLE IV. PLEADINGS

| | | |
|----------|---|----|
| Rule 30. | Pleadings Allowed | 19 |
| Rule 31. | General Rules of Pleading: | |
| (a) | Purpose | 19 |
| (b) | Pleading To Be Concise and Direct | 19 |
| (c) | Consistency | 19 |
| (d) | Construction of Pleadings | 19 |
| Rule 32. | Form of Pleadings: | |
| (a) | Caption; Names of Parties | 19 |

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

TITLE V. MOTIONS

| | | |
|----------|---|----|
| Rule 50. | General Requirements: | |
| | (a) Form and Content of Motion | 29 |
| | (b) Disposition of Motions | 29 |
| | (c) Attendance at Hearings | 29 |
| | (d) Defects in Pleading | 30 |
| | (e) Postponement of Trial | 30 |
| | (f) Service of Motions | 30 |
| | (g) Effect of Orders | 30 |
| Rule 51. | Motion for More Definite Statement: | |
| | (a) General | 30 |
| | (b) Penalty for Failure of Response | 30 |
| Rule 52. | Motion To Strike | 31 |
| Rule 53. | Motion To Dismiss | 31 |
| Rule 54. | Timely Filing and Joinder of Motions: | |
| | (a) Timely Filing | 31 |
| | (b) Joinder of Motions | 31 |
| Rule 55. | Motion To Restrain Assessment or Collection or To Order Refund of Amount Collected | 31 |
| Rule 56. | Motion for Review of Jeopardy Assessment or Jeopardy Levy: | |
| | (a) Commencement of Review: | |
| | (1) How Review Is Commenced | 32 |
| | (2) When Review Is Commenced | 32 |
| | (b) Service of Motion | 32 |
| | (c) Content of Motion | 32 |
| | (d) Response by Commissioner: | |
| | (1) Content | 33 |
| | (2) Time for and Service of Response | 34 |
| | (e) Place of Hearing | 34 |
| Rule 57. | Motion for Review of Proposed Sale of Seized Property: | |
| | (a) Commencement of Review: | |
| | (1) How Review Is Commenced | 34 |
| | (2) When Review Is Commenced: | |
| | (A) Proposed Sale Not Scheduled | 34 |
| | (B) Proposed Sale Scheduled: | |
| | (i) In General | 35 |
| | (ii) Motion Not Filed Within Prescribed Period | 35 |
| | (b) Service of Motion: | |
| | (1) By the Petitioner | 35 |
| | (2) By the Commissioner | 35 |
| | (c) Content of Motion | 35 |

| | | |
|----------|---|----|
| (d) | Response to Motion: | |
| (1) | Content | 36 |
| (2) | Time for and Service of Response | 37 |
| (e) | Effect of Signature | 37 |
| (f) | Place of Hearing | 37 |
| (g) | Disposition of Motion: | |
| (1) | General | 37 |
| (2) | Evidence | 38 |
| (3) | Disposition on Motion Papers or Otherwise | 38 |
| (4) | Dilatory Motions | 38 |
| Rule 58. | Miscellaneous | 38 |

TITLE VI. PARTIES

| | | |
|----------|--|----|
| Rule 60. | Proper Parties; Capacity: | |
| (a) | Petitioner: | |
| (1) | Deficiency or Liability Action | 39 |
| (2) | Other Actions | 39 |
| (b) | Respondent | 39 |
| (c) | Capacity | 39 |
| (d) | Infants or Incompetent Persons | 40 |
| Rule 61. | Permissive Joinder of Parties: | |
| (a) | Permissive Joinder | 40 |
| (b) | Severance or Other Orders | 40 |
| Rule 62. | Misjoinder of Parties | 40 |
| Rule 63. | Substitution of Parties; Change or Correction in Name: | |
| (a) | Death | 41 |
| (b) | Incompetency | 41 |
| (c) | Successor Fiduciaries or Representatives .. | 41 |
| (d) | Other Cause | 41 |
| (e) | Change or Correction in Name | 41 |

TITLE VII. DISCOVERY

| | | |
|----------|--|----|
| Rule 70. | General Provisions: | |
| (a) | General: | |
| (1) | Methods and Limitations of Discovery | 42 |
| (2) | Time for Discovery | 42 |
| (3) | Cases Consolidated for Trial | 42 |
| (b) | Scope of Discovery | 43 |
| (c) | Party's Statements | 43 |
| (d) | Use in Case | 43 |
| (e) | Signing of Discovery Requests, Responses, and Objections | 44 |
| (f) | Other Applicable Rules | 45 |

| | | |
|----------|---|----|
| Rule 71. | Interrogatories: | |
| (a) | Availability | 45 |
| (b) | Answers | 45 |
| (c) | Procedure | 45 |
| (d) | Experts | 46 |
| (e) | Option To Produce Business Records | 46 |
| Rule 72. | Production of Documents and Things: | |
| (a) | Scope | 46 |
| (b) | Procedure | 47 |
| (c) | Foreign Petitioners | 47 |
| Rule 73. | Examination by Transferees: | |
| (a) | General | 47 |
| (b) | Procedure | 48 |
| (c) | Scope of Examination | 48 |
| Rule 74. | Depositions for Discovery Purposes—Upon Consent of Parties: | |
| (a) | Depositions in Pending Cases | 48 |
| (b) | Notice to Nonparty Witness | 49 |
| (c) | Objection by Nonparty Witness | 49 |
| (d) | Transcript | 49 |
| (e) | Depositions Upon Written Questions | 49 |
| (f) | Other Applicable Rules | 50 |
| Rule 75. | Depositions for Discovery Purposes—Without Consent of Parties in Certain Cases: | |
| (a) | When Depositions May Be Taken | 50 |
| (b) | Availability | 50 |
| (c) | Notice | 51 |
| (d) | Objections | 51 |
| (e) | Other Applicable Rules | 51 |
| Rule 76. | Deposition of Expert Witnesses: | |
| (a) | Availability: | |
| (1) | Depositions Upon Consent of Parties | 52 |
| (2) | Other Depositions | 52 |
| (b) | Scope of Deposition | 52 |
| (c) | When Deposition May Be Taken | 52 |
| (d) | Procedure: | |
| (1) | In General | 52 |
| (2) | Content of Motion | 52 |
| (3) | Disposition of Motion | 53 |
| (e) | Use of Deposition for Other Than Discovery Purposes: | |
| (1) | Use as Expert Witness Report | 53 |
| (2) | Other Use | 54 |
| (f) | Action by the Court Sua Sponte | 54 |

| | |
|--|----|
| (g) Expenses: | |
| (1) In General | 54 |
| (2) Allocation of Costs, Etc. | 54 |
| (3) Failure To Attend | 55 |
| (h) Other Applicable Rules | 55 |
| TITLE VIII. DEPOSITIONS | |
| Rule 80. General Provisions: | |
| (a) General | 56 |
| (b) Other Applicable Rules | 56 |
| Rule 81. Depositions in Pending Case: | |
| (a) Depositions To Perpetuate Testimony | 56 |
| (b) The Application: | |
| (1) Content of Application | 56 |
| (2) Filing and Disposition of Application | 57 |
| (c) Designation of Person To Testify | 58 |
| (d) Use of Stipulation | 58 |
| (e) Person Before Whom Deposition Taken: | |
| (1) Domestic Depositions | 58 |
| (2) Foreign Depositions | 59 |
| (3) Disqualification for Interest | 60 |
| (f) Taking of Deposition: | |
| (1) Arrangements | 60 |
| (2) Procedure | 60 |
| (g) Expenses: | |
| (1) General | 61 |
| (2) Failure To Attend or To Serve Subpoena | 61 |
| (h) Execution and Return of Deposition: | |
| (1) Submission to Witness; Changes; Signing | 61 |
| (2) Form | 62 |
| (3) Return of Deposition | 62 |
| (i) Use of Deposition | 62 |
| (j) Video Recorded Depositions: | |
| (1) General | 63 |
| (2) Procedure | 63 |
| (3) Transcript | 64 |
| (4) Custody | 64 |
| (5) Use | 64 |
| Rule 82. Depositions Before Commencement of Case | 64 |
| Rule 83. Depositions After Commencement of Trial | 65 |
| Rule 84. Depositions Upon Written Questions: | |
| (a) Use of Written Questions | 65 |
| (b) Procedure | 66 |

| | |
|---|-----------|
| (c) Taking of Deposition | 66 |
| (d) Execution and Return | 66 |
| Rule 85. Objections, Errors, and Irregularities: | |
| (a) As to Initiating Deposition | 66 |
| (b) As to Disqualification of Officer | 67 |
| (c) As to Use | 67 |
| (d) As to Manner and Form | 67 |
| (e) As to Errors by Officer | 67 |
| TITLE IX. ADMISSIONS AND STIPULATIONS | |
| Rule 90. Requests for Admissions: | |
| (a) Scope and Time of Request | 68 |
| (b) The Request | 68 |
| (c) Response to Request | 68 |
| (d) Effect of Signature | 69 |
| (e) Motion To Review | 70 |
| (f) Effect of Admission | 70 |
| (g) Sanctions | 70 |
| (h) Other Applicable Rules | 71 |
| Rule 91. Stipulations for Trial: | |
| (a) Stipulations Required: | |
| (1) General | 71 |
| (2) Stipulations To Be Comprehensive | 71 |
| (b) Form | 71 |
| (c) Filing | 72 |
| (d) Objections | 72 |
| (e) Binding Effect | 72 |
| (f) Noncompliance by a Party: | |
| (1) Motion To Compel Stipulation | 72 |
| (2) Procedure | 73 |
| (3) Failure of Response | 74 |
| (4) Matters Considered | 74 |
| Rule 92. Cases Consolidated for Trial | 74 |

TITLE X.
GENERAL PROVISIONS GOVERNING DISCOVERY, DEPOSITIONS,
AND REQUESTS FOR ADMISSIONS

| | |
|--|-----------|
| Rule 100. Applicability | 75 |
| Rule 101. Sequence, Timing, and Frequency | 75 |
| Rule 102. Supplementation of Responses | 75 |
| Rule 103. Protective Orders: | |
| (a) Authorized Orders | 76 |
| (b) Denials | 77 |

| | |
|---|----|
| Rule 104. Enforcement Action and Sanctions: | |
| (a) Failure To Attend Deposition or To Answer Interrogatories or To Respond to Request for Inspection or Production | 77 |
| (b) Failure To Answer | 78 |
| (c) Sanctions | 78 |
| (d) Evasive or Incomplete Answer or Response | 79 |
| TITLE XI. PRETRIAL CONFERENCES | |
| Rule 110. Pretrial Conferences: | |
| (a) General | 80 |
| (b) Cases Calendared | 80 |
| (c) Cases Not Calendared | 80 |
| (d) Conditions | 80 |
| (e) Order | 81 |
| TITLE XII. DECISION WITHOUT TRIAL | |
| Rule 120. Judgment on the Pleadings: | |
| (a) General | 82 |
| (b) Matters Outside Pleadings | 82 |
| Rule 121. Summary Judgment: | |
| (a) General | 82 |
| (b) Motion and Proceedings Thereon | 82 |
| (c) Case Not Fully Adjudicated on Motion | 82 |
| (d) Form of Affidavits; Further Testimony; Defense Required | 83 |
| (e) When Affidavits Are Unavailable | 83 |
| (f) Affidavits Made in Bad Faith | 84 |
| Rule 122. Submission Without Trial: | |
| (a) General | 84 |
| (b) Burden of Proof | 84 |
| Rule 123. Default and Dismissal: | |
| (a) Default | 84 |
| (b) Dismissal | 85 |
| (c) Setting Aside Default or Dismissal | 85 |
| (d) Effect of Decision on Default or Dismissal | 85 |
| Rule 124. Voluntary Binding Arbitration: | |
| (a) Availability | 85 |
| (b) Procedure: | |
| (1) Stipulation Required | 85 |
| (2) Content of Stipulation | 85 |
| (3) Order by Court | 86 |
| (4) Report by Parties | 86 |
| (5) Other Methods of Resolution | 86 |

TITLE XIII. CALENDARS AND CONTINUANCES

| | | |
|-----------|----------------------------------|----|
| Rule 130. | Motions and Other Matters: | |
| (a) | Calendars | 87 |
| (b) | Failure To Attend | 87 |
| Rule 131. | Trial Calendars: | |
| (a) | General | 87 |
| (b) | Standing Pretrial Order | 87 |
| (c) | Calendar Call | 87 |
| Rule 132. | Special or Other Calendars | 87 |
| Rule 133. | Continuances | 88 |

TITLE XIV. TRIALS

| | | |
|-----------|--|----|
| Rule 140. | Place of Trial: | |
| (a) | Request for Place of Trial | 89 |
| (b) | Form | 89 |
| (c) | Motion To Change Place of Trial | 89 |
| Rule 141. | Consolidation; Separate Trials: | |
| (a) | Consolidation | 89 |
| (b) | Separate Trials | 90 |
| Rule 142. | Burden of Proof: | |
| (a) | General | 90 |
| (b) | Fraud | 90 |
| (c) | Foundation Managers; Trustees; Organization Managers | 90 |
| (d) | Transferee Liability | 91 |
| (e) | Accumulated Earnings Tax | 91 |
| Rule 143. | Evidence: | |
| (a) | General | 91 |
| (b) | Ex Parte Statements | 91 |
| (c) | Depositions | 92 |
| (d) | Documentary Evidence: | |
| (1) | Copies | 92 |
| (2) | Return of Exhibits | 92 |
| (e) | Interpreters | 92 |
| (f) | Expert Witness Reports | 92 |
| Rule 144. | Exceptions Unnecessary | 93 |
| Rule 145. | Exclusion of Proposed Witnesses: | |
| (a) | Exclusion | 94 |
| (b) | Contempt | 94 |
| Rule 146. | Determination of Foreign Law | 94 |
| Rule 147. | Subpoenas: | |
| (a) | Attendance of Witnesses; Form; Issuance | 94 |
| (b) | Production of Documentary Evidence | 95 |

| | |
|--|-----|
| (c) Service | 95 |
| (d) Subpoena for Taking Depositions: | |
| (1) Issuance and Response | 95 |
| (2) Place of Examination | 96 |
| (e) Contempt | 96 |
| Rule 148. Fees and Mileage: | |
| (a) Amount | 96 |
| (b) Tender | 96 |
| (c) Payment | 96 |
| Rule 149. Failure To Appear or To Adduce Evidence: | |
| (a) Attendance at Trials | 96 |
| (b) Failure of Proof | 97 |
| Rule 150. Record of Proceedings: | |
| (a) General | 97 |
| (b) Transcript as Evidence | 97 |
| Rule 151. Briefs: | |
| (a) General | 97 |
| (b) Time for Filing Briefs: | |
| (1) Simultaneous Briefs | 98 |
| (2) Seriatim Briefs | 98 |
| (c) Service | 98 |
| (d) Number of Copies | 98 |
| (e) Form and Content | 98 |
| Rule 152. Oral Findings of Fact or Opinion: | |
| (a) General | 99 |
| (b) Transcript | 99 |
| (c) Nonprecedential Effect | 100 |

TITLE XV. DECISION

| | |
|---|-----|
| Rule 155. Computation by Parties for Entry of Decision: | |
| (a) Agreed Computations | 101 |
| (b) Procedure in Absence of Agreement | 101 |
| (c) Limit on Argument | 102 |

| | |
|--|-----|
| Rule 156. Estate Tax Deduction Developing At or After Trial | 102 |
| Rule 157. Motion To Retain File in Estate Tax Case Involving Section 6166 Election | 102 |

TITLE XVI. POSTTRIAL PROCEEDINGS

| | |
|---|-----|
| Rule 160. Harmless Error | 103 |
| Rule 161. Motion for Reconsideration of Findings or Opinion | 103 |
| Rule 162. Motion To Vacate or Revise Decision | 103 |
| Rule 163. No Joinder of Motions Under Rules 161 and 162 | 103 |

TITLE XVII. SMALL TAX CASES

| | |
|--|-----|
| Rule 170. General | 104 |
| Rule 171. Election of Small Tax Case Procedure | 104 |
| Rule 172. Representation | 104 |
| Rule 173. Pleadings: | |
| (a) Petition: | |
| (1) Form and Content | 105 |
| (2) Filing Fee | 105 |
| (b) Answer | 105 |
| (c) Reply | 105 |
| Rule 174. Trial: | |
| (a) Place of Trial | 105 |
| (b) Conduct of Trial and Evidence | 105 |
| (c) Briefs | 105 |
| Rule 175. Number of Copies of Papers | 106 |

TITLE XVIII. SPECIAL TRIAL JUDGES

| | |
|--|-----|
| Rule 180. Assignment | 107 |
| Rule 181. Powers and Duties | 107 |
| Rule 182. Cases in Which the Special Trial Judge Is Authorized To Make the Decision: | |
| (a) Small Tax Cases | 108 |
| (b) Cases Involving \$50,000 or Less | 108 |
| (c) Declaratory Judgment, Lien or Levy, and Whistleblower Actions | 108 |
| (d) Decision | 108 |
| (e) Procedure in Event of Assignment to a Judge | 109 |

| | |
|--|-----|
| Rule 183. Other Cases: | |
| (a) Trial and Briefs | 109 |
| (b) Special Trial Judge's Recommendations | 109 |
| (c) Objections | 109 |
| (d) Action on the Recommendations | 110 |

TITLE XIX. APPEALS

| | |
|--|-----|
| Rule 190. How Appeal Is Taken: | |
| (a) General | 111 |
| (b) Dispositive Orders: | |
| (1) Entry and Appeal | 111 |
| (2) Stay of Proceedings | 111 |
| (c) Venue | 111 |
| (d) Interlocutory Orders | 111 |
| Rule 191. Preparation of the Record on Appeal | 111 |
| Rule 192. Bond To Stay Assessment and Collection | 112 |
| Rule 193. Appeals From Interlocutory Orders: | |
| (a) General | 112 |
| (b) Venue | 112 |
| (c) Stay of Proceedings | 112 |

TITLE XX. PRACTICE BEFORE THE COURT

| | |
|--|-----|
| Rule 200. Admission to Practice and Periodic Registration Fee: | |
| (a) Qualifications: | |
| (1) General | 113 |
| (2) Attorney Applicants | 113 |
| (3) Nonattorney Applicants | 113 |
| (b) Applications for Admission | 114 |
| (c) Sponsorship | 114 |
| (d) Admission | 114 |
| (e) Change of Address | 114 |
| (f) Corporations and Firms Not Eligible | 115 |
| (g) Periodic Registration Fee | 115 |
| Rule 201. Conduct of Practice Before the Court: | |
| (a) General | 115 |
| (b) Statement of Employment | 115 |
| Rule 202. Disciplinary Matters: | |
| (a) General | 116 |
| (b) Disciplinary Actions | 116 |
| (c) Disciplinary Proceedings | 116 |
| (d) Reinstatement | 117 |
| (e) Right to Counsel | 117 |

| | |
|--|-----|
| (f) Appointment of Court Counsel | 117 |
| (g) Jurisdiction | 117 |

TITLE XXI. DECLARATORY JUDGMENTS

| | |
|--|-----|
| Rule 210. General: | |
| (a) Applicability | 119 |
| (b) Definitions | 119 |
| (c) Jurisdictional Requirements | 121 |
| (d) Form and Style of Papers | 122 |
| Rule 211. Commencement of Action for Declaratory Judgment: | |
| (a) Commencement of Action | 123 |
| (b) Content of Petition | 123 |
| (c) Petition in Retirement Plan Action: | |
| (1) All Petitions | 123 |
| (2) Employer Petitions | 123 |
| (3) Petitions Filed by Plan Administrators | 124 |
| (4) Employee Petitions | 125 |
| (5) Petitions Filed by the Pension Benefit Guaranty Corporation | 126 |
| (d) Petition in Gift Valuation Action | 126 |
| (e) Petition in Governmental Obligation Action | 126 |
| (f) Petition in Estate Tax Installment Payment Action: | |
| (1) All Petitions | 127 |
| (2) Petitions Filed by Executors | 128 |
| (3) Petitions Filed by Persons Who Have Assumed an Obligation To Make Payments Under Code Section 6166 | 128 |
| (g) Petition in Exempt Organization Action ... | 129 |
| (h) Service | 130 |
| Rule 212. Request for Place for Submission to the Court | 130 |
| Rule 213. Other Pleadings: | |
| (a) Answer: | |
| (1) Time To Answer or Move | 130 |
| (2) Form and Content | 130 |
| (3) Index to Administrative Record | 131 |
| (4) Effect of Answer | 131 |
| (b) Reply: | |
| (1) Time To Reply or Move | 131 |
| (2) Form and Content | 131 |
| (3) Effect of Reply or Failure Thereof | 132 |
| (4) New Material | 132 |

| | |
|--|-----|
| Rule 214. Joinder of Issue in Action for Declaratory Judgment | 132 |
| Rule 215. Joinder of Parties: | |
| (a) Joinder in Retirement Plan Action: | |
| (1) Permissive Joinder | 132 |
| (2) Joinder of Additional Parties | 133 |
| (3) Nonjoinder of Necessary Parties | 133 |
| (b) Joinder in Estate Tax Installment Payment Action: | |
| (1) Permissive Joinder | 134 |
| (2) Joinder of Additional Parties | 134 |
| (3) Nonjoinder of Necessary Parties | 135 |
| (c) Joinder of Parties in Gift Valuation, Governmental Obligation, and Exempt Organization Actions | 135 |
| Rule 216. Intervention in Retirement Plan Actions: | |
| (a) Who May Intervene | 135 |
| (b) Procedure | 135 |
| Rule 217. Disposition of Actions for Declaratory Judgment: | |
| (a) General | 136 |
| (b) Procedure: | |
| (1) Disposition on the Administrative Record | 136 |
| (2) Other Dispositions Without Trial | 137 |
| (3) Disposition Where Trial Is Required | 137 |
| 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 | 137 |
| (b) Where the Special Trial Judge Is Not To Make the Decision | 137 |

TITLE XXII. DISCLOSURE ACTIONS

| | |
|---|-----|
| Rule 220. General: | |
| (a) Applicability | 138 |
| (b) Definitions | 138 |
| (c) Jurisdictional Requirements | 139 |
| (d) Form and Style of Papers | 139 |
| Rule 221. Commencement of Disclosure Action: | |
| (a) Commencement of Action | 140 |
| (b) Content of Petition | 140 |
| (c) Petition in Additional Disclosure Action ... | 140 |
| (d) Petition in Action To Restrain Disclosure | 141 |

| | |
|---|------------|
| (e) Petition in Third Party Contact Action | 141 |
| (f) Service | 142 |
| (g) Anonymity | 142 |
| Rule 222. Request for Place of Hearing | 142 |
| Rule 223. Other Pleadings: | |
| (a) Answer: | |
| (1) Time To Answer or Move | 143 |
| (2) Form and Content | 143 |
| (3) Effect of Answer | 143 |
| (b) Reply | 143 |
| Rule 224. Joinder of Issue | 143 |
| Rule 225. Intervention: | |
| (a) Who May Intervene | 144 |
| (b) Procedure | 144 |
| Rule 226. Joinder of Parties: | |
| (a) Commencement of Action | 144 |
| (b) Consolidation of Actions | 144 |
| Rule 227. Anonymous Parties: | |
| (a) Petitioners | 145 |
| (b) Intervenors | 145 |
| (c) Procedure | 145 |
| Rule 228. Confidentiality: | |
| (a) Confidentiality | 145 |
| (b) Publicity of Court Proceedings | 145 |
| Rule 229. Burden of Proof | 146 |
| 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 | 146 |
| (b) Where the Special Trial Judge Is Not To Make the Decision | 146 |

**TITLE XXIII. CLAIMS FOR LITIGATION
AND ADMINISTRATIVE COSTS**

| | |
|--|-----|
| Rule 230. General: | |
| (a) Applicability | 147 |
| (b) Definitions | 147 |
| Rule 231. Claims for Litigation and Administrative Costs: | |
| (a) Time and Manner of Claim: | |
| (1) Agreed Cases | 147 |
| (2) Unagreed Cases | 148 |
| (b) Content of Motion | 148 |

| | |
|---|------------|
| (c) Stipulation as to Settled Issues | 149 |
| (d) Affidavit in Support of Costs Claimed | 149 |
| (e) Qualified Offer | 149 |
| Rule 232. Disposition of Claims for Litigation and Administrative Costs: | |
| (a) General | 150 |
| (b) Response by the Commissioner | 150 |
| (c) Conference Required | 151 |
| (d) Additional Affidavit | 151 |
| (e) Burden of Proof | 153 |
| (f) Disposition | 153 |
| Rule 233. Miscellaneous | 153 |

TITLE XXIV. PARTNERSHIP ACTIONS

| | |
|---|-----|
| Rule 240. General: | |
| (a) Applicability | 155 |
| (b) Definitions | 155 |
| (c) Jurisdictional Requirements: | |
| (1) Actions for Readjustment of Partnership Items | 156 |
| (2) Actions for Adjustment of Partnership Items | 156 |
| (d) Form and Style of Papers | 156 |
| Rule 241. Commencement of Partnership Action: | |
| (a) Commencement of Action | 156 |
| (b) Content of Petition | 157 |
| (c) All Petitions | 157 |
| (d) Petition for Readjustment of Partnership Items: | |
| (1) All Petitions | 157 |
| (2) Petitions by Tax Matters Partner | 158 |
| (3) Petitions by Other Partners | 158 |
| (e) Petition for Adjustment of Partnership Items | 159 |
| (f) Notice of Filing: | |
| (1) Petitions by Tax Matters Partner | 159 |
| (2) Petitions by Other Partners | 159 |
| (g) Copy of Petition To Be Provided All Partners | 160 |
| (h) Joinder of Parties: | |
| (1) Permissive Joinder | 160 |
| (2) Severance or Other Orders | 160 |

| | |
|---|-----|
| Rule 242. Request for Place of Trial | 161 |
| Rule 243. Other Pleadings: | |
| (a) Answer | 161 |
| (b) Reply | 161 |
| Rule 244. Joinder of Issue in Partnership Action | 161 |
| Rule 245. Intervention and Participation: | |
| (a) Tax Matters Partner | 161 |
| (b) Other Partners | 161 |
| (c) Enlargement of Time | 162 |
| (d) Pleading | 162 |
| (e) Amendments to the Petition | 162 |
| Rule 246. Service of Papers: | |
| (a) Petitions | 162 |
| (b) Papers Issued by the Court | 162 |
| (c) All Other Papers | 162 |
| Rule 247. Parties: | |
| (a) In General | 163 |
| (b) Participating Partners | 163 |
| Rule 248. Settlement Agreements: | |
| (a) Consent by the Tax Matters Partner to Entry of Decision | 163 |
| (b) Settlement or Consistent Agreements En- tered Into by All Participating Partners or No Objection by Participating Partners | 163 |
| (c) Other Settlement and Consistent Agree- ments | 164 |
| Rule 249. Action for Adjustment of Partnership Items Treated as Action for Readjustment of Partnership Items: | |
| (a) Amendment to Petition | 165 |
| (b) Participation | 165 |
| Rule 250. Appointment and Removal of Tax Matters Partner: | |
| (a) Appointment of Tax Matters Partner | 166 |
| (b) Removal of Tax Matters Partner | 166 |
| Rule 251. Decisions | 166 |
| TITLE XXV. SUPPLEMENTAL PROCEEDINGS | |
| Rule 260. Proceeding To Enforce Overpayment Determination: | |
| (a) Commencement of Proceeding: | |
| (1) How Proceeding Is Commenced | 167 |

| | |
|--|-----|
| (2) When Proceeding May Be Com- menced | 167 |
| (b) Content of Motion | 167 |
| (c) Response by the Commissioner | 168 |
| (d) Disposition of Motion | 168 |
| (e) Recognition of Counsel | 168 |
| (f) Cross-Reference | 168 |
| Rule 261. Proceeding To Redetermine Interest: | |
| (a) Commencement of Proceeding: | |
| (1) How Proceeding Is Commenced | 169 |
| (2) When Proceeding May Be Com- menced | 169 |
| (b) Content of Motion: | |
| (1) All Motions | 169 |
| (2) Motions To Redetermine Interest on a Deficiency | 169 |
| (3) Motions To Redetermine Interest on an Overpayment | 170 |
| (c) Response by the Commissioner | 170 |
| (d) Disposition of Motion | 171 |
| (e) Recognition of Counsel | 171 |
| Rule 262. Proceeding To Modify Decision in Estate Tax Case Involving Section 6166 Election: | |
| (a) Commencement of Proceeding | 171 |
| (b) Content of Motion | 172 |
| (c) Response by Commissioner in Unagreed Case | 172 |
| (d) Disposition of Motion | 173 |
| (e) Recognition of Counsel | 173 |
| (f) Cross-Reference | 173 |
| TITLE XXVI. | |
| ACTIONS FOR ADMINISTRATIVE COSTS | |
| Rule 270. General: | |
| (a) Applicability | 174 |
| (b) Definitions | 174 |
| (c) Jurisdictional Requirements | 174 |
| (d) Burden of Proof | 174 |
| Rule 271. Commencement of Action for Administrative Costs: | |
| (a) Commencement of Action | 175 |
| (b) Content of Petition | 175 |
| (c) Filing Fee | 176 |

| | |
|---|-----|
| Rule 272. Other Pleadings: | |
| (a) Answer: | |
| (1) In General | 176 |
| (2) Additional Requirement for Answer .. | 176 |
| (3) Effect of Answer | 176 |
| (b) Reply | 177 |
| Rule 273. Joinder of Issue in Action for Administrative Costs | 177 |
| Rule 274. Applicable Small Tax Case Rules | 177 |

TITLE XXVII.

ACTIONS FOR REVIEW OF FAILURE TO ABATE INTEREST

| | |
|--|-----|
| Rule 280. General: | |
| (a) Applicability | 178 |
| (b) Jurisdiction | 178 |
| Rule 281. Commencement of Action for Review of Failure To Abate Interest: | |
| (a) Commencement of Action | 178 |
| (b) Content of Petition | 178 |
| (c) Filing Fee | 179 |
| Rule 282. Request for Place of Trial | 179 |
| Rule 283. Other Pleadings: | |
| (a) Answer | 179 |
| (b) Reply | 179 |
| Rule 284. Joinder of Issue in Action for Review of Failure To Abate Interest | 180 |

TITLE XXVIII.

ACTIONS FOR REDETERMINATION OF EMPLOYMENT STATUS

| | |
|--|-----|
| Rule 290. General: | |
| (a) Applicability | 181 |
| (b) Jurisdiction | 181 |
| (c) Time for Filing After Notice Sent | 181 |
| Rule 291. Commencement of Action for Redetermination of Employment Status: | |
| (a) Commencement of Action | 181 |
| (b) Content of Petition | 182 |
| (c) Small Tax Case Under Code Section 7436(c) | 183 |
| (d) Filing Fee | 183 |
| Rule 292. Request for Place of Trial | 183 |

| | |
|--|-----|
| Rule 293. Other Pleadings: | |
| (a) Answer | 183 |
| (b) Reply | 183 |
| Rule 294. Joinder of Issue in Actions for Redetermination of Employment Status | 183 |
| TITLE XXIX. LARGE PARTNERSHIP ACTIONS | |
| Rule 300. General: | |
| (a) Applicability | 184 |
| (b) Definitions | 184 |
| (c) Jurisdictional Requirements: | |
| (1) Actions for Readjustment of Partnership Items of a Large Partnership | 184 |
| (2) Actions for Adjustment of Partnership Items of a Large Partnership | 185 |
| (d) Form and Style of Papers | 185 |
| Rule 301. Commencement of Large Partnership Action: | |
| (a) Commencement of Action | 185 |
| (b) Content of Petition | 185 |
| (c) All Petitions | 185 |
| (d) Petition for Readjustment of Partnership Items of a Large Partnership | 186 |
| (e) Petition for Adjustment of Partnership Items of a Large Partnership | 187 |
| (f) Joinder of Parties: | |
| (1) Permissive Joinder | 187 |
| (2) Severance or Other Orders | 188 |
| Rule 302. Request for Place of Trial | 188 |
| Rule 303. Other Pleadings: | |
| (a) Answer | 188 |
| (b) Reply | 188 |
| Rule 304. Joinder of Issue in Large Partnership Actions | 188 |
| Rule 305. Action for Adjustment of Partnership Items of Large Partnership Treated as Action for Readjustment of Partnership Items of Large Partnership | 188 |

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 | 190 |

| | |
|---|-----|
| (b) Definitions | 190 |
| (c) Jurisdiction | 190 |
| Rule 311. Commencement of Action for Declaratory Judgment (Oversheltered Return): | |
| (a) Commencement of Action | 191 |
| (b) Content of Petition | 191 |
| (c) Filing Fee | 191 |
| Rule 312. Request for Place of Trial | 191 |
| Rule 313. Other Pleadings: | |
| (a) Answer | 191 |
| (b) Reply | 191 |
| Rule 314. Joinder of Issue in Action for Declaratory Judgment (Oversheltered Return) | 191 |
| Rule 315. Disposition of Action for Declaratory Judgment (Oversheltered Return) | 192 |
| Rule 316. Action for Declaratory Judgment (Oversheltered Return) Treated as Deficiency Action | 192 |

TITLE XXXI.

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

| | |
|--|-----|
| Rule 320. General: | |
| (a) Applicability | 193 |
| (b) Jurisdiction | 193 |
| (c) Form and Style of Papers | 193 |
| Rule 321. Commencement of Action for Determination of Relief From Joint and Several Liability on a Joint Return: | |
| (a) Commencement of Action | 193 |
| (b) Content of Petition | 193 |
| (c) Small Tax Case Under Code Section 7463(f)(1) | 194 |
| (d) Filing Fee | 194 |
| Rule 322. Request for Place of Trial | 194 |
| Rule 323. Other Pleadings: | |
| (a) Answer | 195 |
| (b) Reply | 195 |

xxx

| | |
|---|-----|
| Rule 324. Joinder of Issue in Action for Determination of Relief From Joint and Several Liability on a Joint Return | 195 |
| Rule 325. Notice and Intervention: | |
| (a) Notice | 195 |
| (b) Intervention | 195 |

TITLE XXXII. LIEN AND LEVY ACTIONS

| | |
|---|-----|
| Rule 330. General: | |
| (a) Applicability | 196 |
| (b) Jurisdiction | 196 |
| Rule 331. Commencement of Lien and Levy Action: | |
| (a) Commencement of Action | 196 |
| (b) Content of Petition | 196 |
| (c) Small Tax Case Under Code Section 7463(f)(2) | 197 |
| (d) Filing Fee | 197 |
| Rule 332. Request for Place of Trial | 197 |
| Rule 333. Other Pleadings: | |
| (a) Answer | 197 |
| (b) Reply | 198 |
| Rule 334. Joinder of Issue in Lien and Levy Actions | 198 |

TITLE XXXIII. WHISTLEBLOWER ACTIONS

| | |
|--|-----|
| Rule 340. General: | |
| (a) Applicability | 199 |
| (b) Jurisdiction | 199 |
| Rule 341. Commencement of Whistleblower Action: | |
| (a) Commencement of Action | 199 |
| (b) Content of Petition | 199 |
| (c) Filing Fee | 200 |
| Rule 342. Request for Place of Trial | 200 |
| Rule 343. Other Pleadings: | |
| (a) Answer | 200 |
| (b) Reply | 200 |
| Rule 344. Joinder of Issue in Whistleblower Action | 200 |

APPENDICES AND INDEX

| | |
|---|-----|
| Appendix I. Forms: | |
| Form 1. Petition (Sample Format) | 202 |
| Form 2. Petition (Simplified Form) | 204 |
| Form 3. Petition for Administrative Costs (Sec. 7430(f)(2)) | 207 |

| | |
|--|-----|
| Form 4. Statement of Taxpayer Identification Number | 208 |
| Form 5. Request for Place of Trial | 209 |
| Form 6. [Reserved] | 211 |
| Form 7. Entry of Appearance | 212 |
| Form 8. Substitution of Counsel | 213 |
| Form 9. Certificate of Service | 214 |
| Form 10. Notice of Change of Address | 215 |
| Form 11. Notice of Election To Intervene | 216 |
| Form 12. Notice of Election To Participate | 217 |
| Form 13. Notice of Intervention | 218 |
| Form 14. Subpoena | 219 |
| Form 15. Application for Order To Take Deposition .. | 220 |
| Form 16. Certificate on Return | 222 |
| Form 17. Notice of Appeal to Court of Appeals | 223 |
| Appendix II. Fees and Charges: | |
| (a) Fees and Charges Payable to the Court | 224 |
| (b) Charges for Copies of Transcripts of Proceedings | 224 |
| Index | 225 |