



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

March 21, 2024

Via email (Rules@ustaxcourt.gov)

Clerk of the Court
United States Tax Court
400 Second Street, N.W., Room 111
Washington, D.C. 20217

Re: Proposed Amendments to the Tax Court Rules of Practice and Procedure

Dear Clerk of the Court:

Thank you for the opportunity to comment on the proposed amendments to the Tax Court Rules of Practice and Procedure, announced by press release dated January 22, 2024. The Court proposes to delete existing Rule 13(c) and revise subsections of other Rules that address the Court's jurisdiction.

The Office of Chief Counsel acknowledges that such changes are appropriate in light of recent judicial developments concerning the requirements for invoking the Court's jurisdiction. We also agree that the proposed amendments further the objective of more closely conforming the Tax Court's Rules to the Federal Rules of Civil Procedure insofar as the rules address jurisdictional issues.

We appreciate this opportunity to comment on the proposed amendments to the Court's Rules. Please do not hesitate to contact me if you desire any additional information or wish to discuss our comments and recommendations in further detail.

Sincerely,

Marjorie A. Rollinson
Chief Counsel

By: _____
Paul T. Butler
Associate Chief Counsel
(Procedure & Administration)