

RULE 13. JURISDICTION

- (a) **Notice of Deficiency or of Transferee or Fiduciary Liability Required:** Except in actions for declaratory judgment (Title XXI), for disclosure (Title XXII), for readjustment or adjustment of TEFRA partnership items (Title XXIV), for BBA partnership actions (Title XXIV.A), for administrative costs (Title XXVI), for review of failure to abate interest (Title XXVII), for redetermination of employment status (Title XXVIII), for determination of relief from joint and several liability (Title XXXI), for lien and levy (Title XXXII), for review of whistleblower awards (Title XXXIII), or for certification actions with respect to passports (Title XXXIV), the jurisdiction of the Court depends: (1) In a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of deficiency in income, gift, or estate tax or, in the taxes under Code Chapter 41, 42, 43, or 44 (relating to the excise taxes on certain organizations and persons dealing with them), or in the tax under Code Chapter 45 (relating to the windfall profit tax), or in any other taxes which are the subject of the issuance of a notice of deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212, 6213, 6901.
- (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, Whistleblower Action, or Certification Action With Respect to Passports:** For the jurisdictional requirements in an action for declaratory judgment, see Rule 210(c), for a disclosure action, see Rule 220(c), for readjustment or adjustment of TEFRA partnership items, see Rule 240(c), for BBA partnership actions, see Rule 255.1(c), for administrative costs, see Rule 270(c), for review of failure to abate interest, see Rule 280(b), for redetermination of employment status, see Rule 290(b), for large partnership actions, see Rule 300(c), for determination of relief from joint and several liability, see Rule 320(b), for lien and levy actions, see Rule 330(b), for review of whistleblower awards, see Rule 340(b), or for certification actions with respect to passports, see Rule 350(b).
- (c) **[Reserved]**
- (d) **Contempt of Court:** Contempt of Court may be punished by fine or imprisonment within the scope of Code section 7456(c).
- (e) **Bankruptcy and Receivership:** With respect to the filing of a petition or the continuation of proceedings in this Court after the filing of a bankruptcy petition, see 11 U.S.C. section 362(a)(8) and Code

sections 6015(e)(6), 6213(f)(1), 6320(c), and 6330(d)(2). With respect to the filing of a petition in this Court after the appointment of a receiver in a receivership proceeding, see Code section 6871(c)(2).

(As amended and generally effective October 3, 2008, [130 T.C. 379–81](#); as amended, generally effective November 30, 2018, [153 T.C. 246–48](#); effective August 8, 2024, [163 T.C. 183–84](#). For prior history, see [60 T.C. 1072](#) (1973); [71 T.C. 1181](#) (1979); [77 T.C. 1427](#) (1981); [81 T.C. 1046](#) (1983); [85 T.C. 1124](#) (1985); [90 T.C. 1355–56](#) (1988); [93 T.C. 849–50](#) (1989); [109 T.C. 533–35](#) (1997); [120 T.C. 510–12](#) (2003).)