

## RULE 20. COMMENCEMENT OF CASE

- (a) **General:** A case is commenced by filing a petition with the Court. See Rule 13.
- (b) **Statement of Taxpayer Identification Number:** The petitioner must 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 must be substantially in accordance with Form 4 (Statement of Taxpayer Identification Number) shown in the Appendix.
- (c) **Disclosure Statement:**
- (1) *Who Must File; Contents.* A nongovernmental corporate party or a nongovernmental corporation that seeks to intervene must file a disclosure statement that:
    - (A) identifies any parent corporation and any publicly held corporation owning 10% or more of its stock, or
    - (B) states that there is no such corporation.
  - (2) *Time to File; Supplemental Filing.* A party or proposed intervenor must:
    - (A) file the disclosure statement with its first appearance, pleading, motion, response, or other request addressed to the Court; and
    - (B) promptly file a supplemental statement if any required information changes.
- For the form of a disclosure statement, see Form 6 (Corporate Disclosure Statement) shown in the Appendix.
- (d) **Filing Fee:** A fee of \$60 must be paid at the time of filing a petition. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit or a declaration containing specific financial information the inability to make the payment.

(As amended and effective March 1, 2008, [130 T.C. 381–83](#); as amended, effective January 1, 2010, [134 T.C. 306–08](#); effective May 5, 2011, [136 T.C. 605–07](#); effective July 6, 2012, [139 T.C. 523–24](#); generally effective November 30, 2018, [153 T.C. 248–49](#); effective March 20, 2023, [160 T.C. 582–83](#). For prior history, see [60 T.C. 1073](#) (1973); [71 T.C. 1182](#) (1979); [77 T.C. 1428](#) (1981); [85 T.C. 1124–25](#) (1985); [90 T.C. 1356](#) (1988); [93 T.C. 851](#) (1989); [109 T.C. 535–36](#) (1997); [120 T.C. 512–13](#) (2003).)