

## RULE 217. DISPOSITION OF ACTIONS FOR DECLARATORY JUDGMENT

- (a) **General:** Disposition of an action for declaratory judgment that involves the initial qualification of a retirement plan or the initial qualification or classification of an exempt organization, a private foundation, or a private operating foundation will ordinarily be made on the basis of the administrative record, as defined in Rule 210(b)(12). Only with the permission of the Court, on good cause shown, will any party be permitted to introduce before the Court any evidence other than that presented before the Internal Revenue Service and contained in the administrative record as so defined. Disposition of an action for declaratory judgment involving a revocation, a gift valuation, or the eligibility of an estate with respect to installment payments under Code section 6166 may be made on the basis of the administrative record alone only if the parties agree that the administrative record contains all the relevant facts and those facts are not in dispute. Disposition of a governmental obligation action will be made on the basis of the administrative record, augmented by additional evidence to the extent that the Court may direct.
- (b) **Procedure:**
- (1) *Disposition on the Administrative Record:* Within 30 days after service of the answer, the parties must file with the Court the entire administrative record (or so much thereof as either party may deem necessary for a complete disposition of the action for declaratory judgment), stipulated as to its genuineness. If, however, the parties are unable to file such a stipulated administrative record, not sooner than 30 days nor later than 45 days after service of the answer, the Commissioner must file with the Court the entire administrative record, as defined in Rule 210(b)(12), appropriately certified as to its genuineness by the Commissioner or by an official authorized to act for the Commissioner in such situation. See Rule 212 as to the time and place for submission of the action to the Court. The Court will thereafter issue an opinion and declaratory judgment in the action. In an action involving the initial qualification of a retirement plan or the initial qualification or classification of an exempt organization, a private foundation, or a private operating foundation, the Court's decision will be based on the assumption that the facts as represented in the administrative record as so stipulated or so certified are true and on any additional facts as found by the Court if the Court deems that a trial is necessary. In an action involving a gift valuation, the eligibility of an estate with respect to installment payments under Code section 6166, a

revocation, or the status of a governmental obligation, the Court may, on the basis of the evidence presented, make findings of fact that differ from the administrative record.

- (2) *Other Dispositions Without Trial:* In addition, an action for declaratory judgment may be decided on a motion for a judgment on the pleadings under Rule 120 or on a motion for summary judgment under Rule 121 or the action may be submitted at any time by motion of the parties filed with the Court in accordance with Rule 122.
- (3) *Disposition If Trial Is Required:* Whenever a trial is required in an action for declaratory judgment, the trial will be conducted in accordance with the Rules contained in Title XIV, except as otherwise provided in this Title.

(As effective October 3, 2008, [130 T.C. 522–24](#); as amended, effective March 20, 2023, [160 T.C. 685–87](#). For prior history, see [64 T.C. 1189–90](#) (1975); [68 T.C. 1047–51](#) (1977); [71 T.C. 1226–28](#) (1979); [93 T.C. 997–1000](#) (1989); [109 T.C. 659–62](#) (1997); [120 T.C. 639–41](#) (2003).)