

RULE 220. GENERAL

- (a) **Applicability:** The Rules of this Title XXII set forth the special provisions which apply to the three types of disclosure actions relating to written determinations by the Internal Revenue Service and their background file documents, as authorized by Code section 6110. They consist of: (1) Actions to restrain disclosure, (2) actions to obtain additional disclosure, and (3) actions to obtain disclosure of identity in the case of third party contacts. Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to such disclosure actions.
- (b) **Definitions:** As used in the Rules in this Title:
- (1) A “written determination” means a ruling, determination letter, or technical advice memorandum. See Code sec. 6110(b)(1).
 - (2) A “prior written determination” is a written determination issued pursuant to a request made before November 1, 1976.
 - (3) A “background file document” has the meaning provided in Code section 6110(b)(2).
 - (4) A “notice of intention to disclose” is the notice described in Code section 6110(f)(1).
 - (5) “Party” includes a petitioner, the respondent Commissioner of Internal Revenue, and any intervenor under Rule 225.
 - (6) A “disclosure action” is either an “additional disclosure action”, an “action to restrain disclosure”, or a “third party contact action”, as follows:
 - (A) An “additional disclosure action” is an action to obtain disclosure within Code section 6110(f)(4).
 - (B) An “action to restrain disclosure” is an action within Code section 6110(f)(3) or (h)(4) to prevent any part or all of a written determination, prior written determination, or background file document from being opened to public inspection.
 - (C) A “third party contact action” is an action to obtain disclosure of the identity of a person to whom a written determination pertains in accordance with Code section 6110(d)(3).
 - (7) “Third party contact” means the person described in Code section 6110(d)(1) who has communicated with the Internal Revenue Service.

- (c) **Jurisdiction:** The Court shall have jurisdiction of a disclosure action under this Title when the conditions of Code section 6110 have been satisfied.
- (d) **Form and Style of Papers:** All papers filed in a disclosure action shall be prepared in the form and style set forth in Rule 23, except that whenever any party joins or intervenes in the action, then thereafter, in addition to the number of copies required to be filed under such Rule, an additional copy shall be filed for each party who joins or intervenes in the action. In the case of anonymous parties, see Rule 227.

(As effective October 3, 2008, [130 T.C. 524–26](#); as amended, effective August 8, 2024, [163 T.C. 190–92](#). For prior history, see [68 T.C. 1051–54](#) (1977); [71 T.C. 1228–29](#) (1979); [93 T.C. 1000–02](#) (1989); [109 T.C. 663–65](#) (1997).)