

## **RULE 221. COMMENCEMENT OF DISCLOSURE ACTION**

- (a) **Commencement of Action:** A disclosure action shall be commenced by filing a petition with the Court. See Rule 22, relating to the place and manner of filing the petition, and Rule 32, relating to the form of pleadings.
- (b) **Content of Petition:** Every petition shall be entitled “Petition for Additional Disclosure” or “Petition To Restrain Disclosure” or “Petition To Disclose Identity”. Subject to the provisions of Rule 227, dealing with anonymity, each petition shall contain the petitioner’s name and State of legal residence, an appropriate prayer for relief, and the signature, mailing address, and telephone number of the petitioner or the petitioner’s counsel, as well as counsel’s Tax Court bar number. In addition, each petition shall contain the allegations described in paragraph (c), (d), or (e) of this Rule.
- (c) **Petition in Additional Disclosure Action:** The petition in an additional disclosure action shall contain:

  - (1) A brief description (including any identifying number or symbol) of the written determination, prior written determination, or background file document, as to which the petitioner seeks additional disclosure. A copy of any such determination or document, as it is then available to the public, shall be appended.
  - (2) The date of the petitioner’s request to the Internal Revenue Service for additional disclosure, with a copy of such request appended.
  - (3) A statement of the Commissioner’s disposition of the request, with a copy of the disposition appended.
  - (4) A statement that the petitioner has exhausted all administrative remedies available within the Internal Revenue Service.
  - (5) In separate lettered subparagraphs, a clear and concise statement identifying each portion of the written determination, prior written determination, or background file document as to which the petitioner seeks additional disclosure together with any facts and reasons to support disclosure. See Rule 229 with respect to the burden of proof in an additional disclosure action.
- (d) **Petition in Action To Restrain Disclosure:** The petition in an action to restrain disclosure shall contain:

  - (1) A statement that the petitioner is: (A) A person to whom the written determination pertains; (B) a successor in interest, executor, or other person authorized by law to act for or on behalf of such person; (C) a person who has a direct interest in

maintaining the confidentiality of the written determination or background file document or portion thereof; or (D) in the case of a prior written determination, the person who received such prior written determination.

- (2) A statement that the Commissioner has issued a notice of intention to disclose with respect to a written determination or a background file document, stating the date of mailing of the notice of intention to disclose and appending a copy of it to the petition, or, in the case of a prior written determination, a statement that the Commissioner has issued public notice in the Federal Register that the determination is to be opened to public inspection, and stating the date and citation of such publication in the Federal Register.
  - (3) A brief description (including any identifying number or symbol) of the written determination, prior written determination, or background file document, as to which the petitioner seeks to restrain disclosure.
  - (4) The date of the petitioner's request to the Internal Revenue Service to refrain from disclosure, with a copy of such request appended.
  - (5) A statement of the Commissioner's disposition of the request, with a copy of such disposition appended.
  - (6) A statement that the petitioner has exhausted all administrative remedies available within the Internal Revenue Service.
  - (7) In separate lettered subparagraphs, a clear and concise statement identifying each portion of the written determination, prior written determination, or background file document as to which the petitioner seeks to restrain disclosure, together with any facts and reasons to support the petitioner's position. See Rule 229 with respect to the burden of proof in an action to restrain disclosure.
- (e) **Petition in Third Party Contact Action:** The petition in a third party contact action shall contain:
- (1) A brief description (including any identifying number or symbol) of the written determination to which the action pertains. There shall be appended a copy of such determination, and the background file document (if any) reflecting the third party contact, as then available to the public.
  - (2) The date of the first day that the written determination was open to public inspection.

- (3) A statement of the disclosure sought by the petitioner.
  - (4) A clear and concise statement of the impropriety alleged to have occurred or the undue influence alleged to have been exercised with respect to the written determination or on behalf of the person whose identity is sought, and the public interest supporting any other disclosure. See Rule 229 with respect to the burden of proof in a third party contact action.
- (f) **Service:** For the provisions relating to service of the petition and other papers, see Rule 21.
- (g) **Anonymity:** With respect to anonymous pleading, see Rule 227.

(As effective October 3, 2008, [130 T.C. 526–29](#). For prior history, see [68 T.C. 1054–56](#) (1977); [81 T.C. 1076–77](#) (1983); [93 T.C. 1002–05](#) (1989).)