

## **RULE 229. BURDEN OF PROOF**

The burden of proof shall be upon the petitioner as to the jurisdictional requirements described in Rule 220(c). As to other matters, the burden of proof shall be determined consistently with Rule 142(a), subject to the following:

- (a)** In an action for additional disclosure, the burden of proof as to the issue of whether disclosure should be made shall be on the Commissioner and on any other person seeking to deny disclosure. See Code sec. 6110(f)(4)(A).
- (b)** In an action to restrain disclosure, the burden of proof as to the issue of whether disclosure should be made shall be upon the petitioner.
- (c)** In a third party contact action, the burden of proof shall be on the petitioner to establish that one could reasonably conclude that an impropriety occurred or undue influence was exercised with respect to the written determination by or on behalf of the person whose identity is sought.

(As effective October 3, 2008, [130 T.C. 533](#). For prior history, see [68 T.C. 1060–61](#) (1977).)