

RULE 240. GENERAL

- (a) **Applicability:** The Rules of this Title XXIV set forth the special provisions which apply to actions for readjustment of partnership items under Code section 6226 and actions for adjustment of partnership items under Code section 6228, as enacted by section 402(a) of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. No. 97-248, 96 Stat. 648. 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 partnership actions.
- (b) **Definitions: As used in the Rules in this Title:**
- (1) The term “partnership” means a partnership as defined in Code section 6231(a)(1).
 - (2) A “partnership action” is either an “action for readjustment of partnership items” under Code section 6226 or an “action for adjustment of partnership items” under Code section 6228.
 - (3) The term “partnership item” means any item described in Code section 6231(a)(3).
 - (4) The term “tax matters partner” means the person who is the tax matters partner under Code section 6231(a)(7) and who under these Rules is responsible for keeping each partner fully informed of the partnership action. See Code secs. 6223(g), 6230(l).
 - (5) A “notice of final partnership administrative adjustment” is the notice described in Code section 6223(a)(2).
 - (6) The term “administrative adjustment request” means a request for an administrative adjustment of partnership items filed by the tax matters partner on behalf of the partnership under Code section 6227(c).
 - (7) The term “partner” means a person who was a partner as defined in Code section 6231(a)(2) at any time during any partnership taxable year at issue in a partnership action.
 - (8) The term “notice partner” means a person who is a notice partner under Code section 6231(a)(8).
 - (9) The term “5-percent group” means a 5-percent group as defined in Code section 6231(a)(11).
- (c) **Jurisdiction:** The Court shall have jurisdiction of a partnership action under this Title when the conditions of Code section 6226 or 6228, as applicable, have been satisfied.
- (d) **Form and Style of Papers:** All papers filed in a partnership action shall be prepared in the form and style set forth in Rule 23, except that

the caption shall state the name of the partnership and the full name and surname of any partner filing the petition and shall indicate whether such partner is the tax matters partner, as for example, “ABC Partnership, Mary Doe, Tax Matters Partner, Petitioner” or “ABC Partnership, Richard Roe, A Partner Other Than the Tax Matters Partner, Petitioner”.

(As effective March 1, 2008, [130 T.C. 541–43](#); as amended, effective January 1, 2018, [153 T.C. 272–73](#); effective August 8, 2024, [163 T.C. 192–94](#). For prior history, see [82 T.C. 1076–78](#) (1984); [90 T.C. 1361–63](#) (1988); [93 T.C. 1022–23](#) (1989).)