

RULE 246. SERVICE OF PAPERS

- (a) **Petitions:** All petitions shall be served by the Clerk on the Commissioner.
- (b) **Papers Issued by the Court:** All papers issued by the Court shall be served by the Clerk on the Commissioner, the tax matters partner (whether or not the tax matters partner is a participating partner), and all other participating partners.
- (c) **All Other Papers:** All other papers required to be served (see Rule 21(a)) shall be served by the parties filing such papers. Whenever a paper (other than a petition) is required by these Rules to be filed with the Court, the original paper shall be filed with the Court with certificates by the filing party or the filing party's counsel that service of the paper has been made on each of the other parties set forth in paragraph (b) of this Rule or on such other parties' counsel. The Court may return without filing documents that are not accompanied by certificates of service required by this Rule.

(As effective October 3, 2008, [130 T.C. 549](#). For prior history, see [90 T.C. 1370–71](#) (1988); [109 T.C. 689–90](#) (1997). Rule 246 was originally designated as Rule 245, see [90 T.C. 1370–71](#) (1988). For prior Rule 245 history, see [82 T.C. 1085](#) (1984).)