

## **RULE 247. PARTIES**

- (a) In General:** For purposes of this title of these Rules, the Commissioner, the partner who filed the petition, the tax matters partner, and each person who satisfies the requirements of Code section 6226(c) and (d) or 6228(a)(4) shall be treated as parties to the action.
- (b) Participating Partners:** Participating partners are the partner who filed the petition and such other partners who have filed either a notice of election to intervene or a notice of election to participate in accordance with the provisions of Rule 245. See Code secs. 6226(c), 6228(a)(4)(A).

(As effective October 3, 2008, [130 T.C. 549–50](#). For prior history, see [90 T.C. 1371–72](#) (1988). Rule 247 was originally designated as Rule 246, see [90 T.C. 1371–72](#) (1988). For prior Rule 246 history, see [82 T.C. 1085–86](#) (1984).)