

**RULE 249. ACTION FOR ADJUSTMENT OF PARTNERSHIP ITEMS
TREATED AS ACTION FOR READJUSTMENT OF PARTNERSHIP ITEMS**

- (a) **Amendment to Petition:** If, after the filing of a petition for adjustment of partnership items (see Code section 6228(a) and Rule 241(a)) but before the hearing of such petition, the Commissioner mails to the tax matters partner a notice of final partnership administrative adjustment for the partnership taxable year to which the petition relates, then such petition shall be treated as a petition in an action for readjustment of the partnership items to which such notice relates. The petitioner, within 90 days after the date on which the notice of final partnership administrative adjustment is mailed to the tax matters partner, shall file an amendment to the petition, setting forth every error which the petitioner alleges to have been committed by the Commissioner in the notice of final partnership administrative adjustment, and the facts on which the petitioner bases the assignments of error. A copy of the notice of final partnership administrative adjustment shall be appended to the amendment to the petition. On or before the day the amendment to petition is delivered to the Court, or, if the amendment to petition is mailed to the Court, on or before the day of mailing, the tax matters partner shall serve notice of the filing of the amendment to petition on each partner in the partnership as required by Code section 6223(g).
- (b) **Participation:** Any partner who has filed a timely notice of election to participate in the action for adjustment of partnership items shall be deemed to have elected to participate in the action for readjustment of partnership items and need not file another notice of election to do so. Any other partner may participate in the action by filing a notice of election to participate within 90 days from the date of filing of the amendment to petition. See Rule 245.

(As effective October 3, 2008, [130 T.C. 552](#). For prior history, see [90 T.C. 1376–78](#) (1988); [93 T.C. 1032–33](#) (1989). Rule 249 was originally designated as Rule 247, see [90 T.C. 1376–78](#) (1988). For prior Rule 247 history, see [82 T.C. 1086–87](#) (1984).)