

**RULE 250. APPOINTMENT AND REMOVAL
OF THE TAX MATTERS PARTNER**

- (a) Appointment of Tax Matters Partner:** If, at the time of commencement of a partnership action by a partner other than the tax matters partner, the tax matters partner is not identified in the petition, then the Court will take such action as may be necessary to establish the identity of the tax matters partner or to effect the appointment of a tax matters partner.
- (b) Removal of Tax Matters Partner:** After notice and opportunity to be heard, (1) the Court may for cause remove a partner as the tax matters partner and (2) if the tax matters partner is removed by the Court, or if a partner's status as the tax matters partner is terminated for reason other than removal by the Court, then the Court may appoint another partner as the tax matters partner if the partnership fails to designate a successor tax matters partner within such period as the Court may direct.

(As effective October 3, 2008, [130 T.C. 552–53](#). For prior history, see [90 T.C. 1378–79](#) (1988); [93 T.C. 1033](#) (1989).)