

## **RULE 271. COMMENCEMENT OF ACTION FOR ADMINISTRATIVE COSTS**

- (a) **Commencement of Action:** An action for an award for reasonable administrative costs under Code section 7430(f)(2) shall be commenced by filing a petition with the Court. See Rule 20, relating to commencement of case; Rule 22, relating to the place and manner of filing the petition; and Rule 32, relating to the form of pleadings.
- (b) **Content of Petition:** A petition filed pursuant to this Rule shall be entitled “Petition for Administrative Costs (Sec. 7430(f)(2))”. Such a petition shall be substantially in accordance with Form 3 shown in the Appendix, or shall, in the alternative, contain the following:
- (1) In the case of a petitioner who is an individual, the petitioner’s name and State of legal residence; in the case of a petitioner other than an individual, the petitioner’s name and principal place of business or principal office or agency; and, in all cases, the petitioner’s mailing address. The mailing address, State of legal residence, principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.
  - (2) The date of the decision denying an award for administrative costs in respect of which the petition is filed, and the city and State of the office of the Internal Revenue Service which issued the decision.
  - (3) The amount of administrative costs claimed by the petitioner in the administrative proceeding; the amount of administrative costs denied by the Commissioner; and, if different from the amount denied, the amount of administrative costs now claimed by the petitioner.
  - (4) Clear and concise lettered statements of the facts on which the petitioner relies to establish that, in the administrative proceeding, the petitioner substantially prevailed with respect to either the amount in controversy or the most significant issue or set of issues presented in the administrative proceeding.
  - (5) A statement that the petitioner meets the net worth requirements of section 2412(d)(2)(B) of title 28, United States Code (as in effect on October 22, 1986).
  - (6) The signature, mailing address, and telephone number of each petitioner or each petitioner’s counsel, as well as counsel’s Tax Court bar number.

- (7) A copy of the decision denying (in whole or in part) an award for reasonable administrative costs in respect of which the petition is filed.
- (c) **Filing Fee:** The fee for filing a petition for administrative costs shall be \$60, payable at the time of filing. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit or a declaration containing specific financial information that the petitioner is unable to make such payment.

(As amended and effective March 1, 2008, [130 T.C. 562–63](#); as amended, effective July 6, 2012, [139 T.C. 570–71](#). For prior history, see [93 T.C. 1047–49](#) (1989); [109 T.C. 701–03](#) (1997).)