

RULE 280. GENERAL

- (a) **Applicability:** The Rules of this Title XXVII set forth the provisions which apply to actions for review of the Commissioner's failure to abate interest under Code section 6404. Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to such actions for review.
- (b) **Jurisdiction:** The Court shall have jurisdiction of an action for review of the Commissioner's failure to abate interest under this Title when the conditions of Code section 6404 have been satisfied.

(As effective October 3, 2008, [130 T.C. 565](#); as amended, generally effective November 30, 2018, [153 T.C. 279–80](#); effective August 8, 2024, [163 T.C. 196–97](#). For prior history, see [109 T.C. 706](#) (1997); [120 T.C. 684–85](#) (2003).)