

**RULE 291. COMMENCEMENT OF ACTION FOR  
REDETERMINATION OF EMPLOYMENT STATUS**

- (a) **Commencement of Action:** An action for redetermination of employment status under Code section 7436 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 Redetermination of Employment Status Under Code Section 7436” and shall 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, and principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.
  - (2) If the Commissioner sent by certified or registered mail to the petitioner notice of the Commissioner’s determination of matters set forth in Code section 7436(a)(1) and (2), then:
    - (A) the date of the notice in respect of which the petition is filed and the city and State of the office of the Internal Revenue Service that issued the notice; and
    - (B) *as an attachment, a copy of such notice.*
  - (3) The calendar quarter or quarters for which the determination was made.
  - (4) Clear and concise assignments of each and every error which the petitioner alleges to have been committed by the Commissioner in the Commissioner’s determination of matters set forth in Code section 7436(a)(1) and (2), and in the Commissioner’s determination of the proper amount of employment tax. Any issue not raised in the assignments of error shall be deemed to be conceded. Each assignment of error shall be separately lettered.
  - (5) Clear and concise lettered statements of the facts on which the petitioner bases the assignments of error.
  - (6) A prayer setting forth the relief sought by the petitioner.
  - (7) The signature, mailing address, and telephone number of each petitioner or each petitioner’s counsel, as well as counsel’s Tax Court bar number.

A claim for reasonable litigation or administrative costs shall not be included in the petition in an action for redetermination of employment status. For the requirements as to claims for reasonable litigation or administrative costs, see Rule 231.

- (c) **Small Tax Case Under Code Section 7436(c):** For provisions regarding the content of a petition in a small tax case under Code section 7436(c), see Rules 170 through 175.
- (d) **Filing Fee:** The fee for filing a petition for redetermination of employment status shall be \$60, payable at the time of filing.

(As amended and effective March 1, 2008, [130 T.C. 568–70](#). For prior history, see [120 T.C. 689–91](#) (2003).)