

RULE 300. GENERAL

- (a) **Applicability:** The Rules of this Title XXIX set forth the special provisions that apply to actions for readjustment of partnership items of large partnerships under Code section 6247 and actions for adjustment of partnership items of large partnerships under Code section 6252. 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 large partnership actions.
- (b) **Definitions:** As used in the Rules in this Title:
- (1) The term “large partnership” means an electing large partnership as defined in Code section 775. See Code sec. 6255(a)(1).
 - (2) A “large partnership action” is either an “action for readjustment of partnership items of a large partnership” under Code section 6247 or an “action for adjustment of partnership items of a large partnership” under Code section 6252.
 - (3) The term “partnership item” means any item described in Code section 6231(a)(3). See Code sec. 6255(a)(2).
 - (4) The term “partnership adjustment” means any adjustment in the amount of any partnership item of a large partnership. See Code sec. 6242(d)(1).
 - (5) The term “designated partner” means the partner or person designated by the large partnership or selected by the Commissioner pursuant to Code section 6255(b)(1).
 - (6) A “notice of partnership adjustment” is the notice described in Code section 6245(b).
 - (7) The term “administrative adjustment request” means a request for an administrative adjustment of partnership items filed by the large partnership under Code section 6251(a).
- (c) **Jurisdiction:** The Court shall have jurisdiction of a large partnership action under this Title when the conditions of Code sections 6245, 6247, and 6252 have been satisfied.
- (d) **Form and Style of Papers:** All papers filed in a large partnership action shall be prepared in the form and style set forth in Rule 23, and the caption shall state the name of the partnership, as for example, “ABC Partnership, Petitioner”.

(As effective October 3, 2008, [130 T.C. 571–72](#); as amended, effective August 8, 2024, [163 T.C. 197–99](#). For prior history, see [120 T.C. 693–95](#) (2003).)