

RULE 301. COMMENCEMENT OF LARGE PARTNERSHIP ACTION

- (a) Commencement of Action:** A large partnership action 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; Rule 32, relating to form of pleadings; Rule 34(e), relating to number of copies to be filed; and Rule 300(d), relating to caption of papers.
- (b) Content of Petition:** Each petition shall be entitled either “Petition for Readjustment of Partnership Items of a Large Partnership under Code Section 6247” or “Petition for Adjustment of Partnership Items of a Large Partnership Under Code Section 6252”. Each such petition shall contain the allegations described in paragraph (c) of this Rule, and the allegations described in either paragraph (d) or paragraph (e) of this Rule.
- (c) All Petitions:** All petitions in large partnership actions shall contain the following:

 - (1) The name and principal place of business of the large partnership at the time the petition is filed.
 - (2) The city and State of the office of the Internal Revenue Service with which the large partnership’s return for the period in controversy was filed.
 - (3) A separate numbered paragraph setting forth the name and current address of the designated partner.

A claim for reasonable litigation or administrative costs shall not be included in the petition in a large partnership action. For the requirements as to claims for reasonable litigation or administrative costs, see Rule 231.

- (d) Petition for Readjustment of Partnership Items of a Large Partnership:** In addition to including the information specified in paragraph (c) of this Rule, a petition for readjustment of partnership items of a large partnership shall also contain:

 - (1) The date of the notice of partnership adjustment and the city and State of the office of the Internal Revenue Service that issued the notice.
 - (2) The year or years or other periods for which the notice of partnership adjustment was issued.
 - (3) Clear and concise statements of each and every error which the petitioner alleges to have been committed by the Commissioner

in the notice of partnership adjustment. The assignments of error shall include issues in respect of which the burden of proof is on the Commissioner. Any issues not raised in the assignments of error, or in the assignments of error in any amendment to the petition, shall be deemed to be conceded. Each assignment of error shall be set forth in a separate lettered subparagraph.

- (4) Clear and concise lettered statements of the facts on which the petitioner bases the assignments of error, except with respect to those assignments of error as to which the burden of proof is on the Commissioner.
- (5) A prayer setting forth relief sought by the petitioner.
- (6) The signature, mailing address, and telephone number of the petitioner's designated partner or the petitioner's counsel, as well as counsel's Tax Court bar number.
- (7) A copy of the notice of partnership adjustment, which shall be appended to the petition, and with which there shall be included so much of any statement accompanying the notice as is material to the issues raised by the assignments of error. If the notice of partnership adjustment or any accompanying statement incorporates by reference any prior notices, or other material furnished by the Internal Revenue Service, such parts thereof as are material to the assignments of error likewise shall be appended to the petition.

(e) **Petition for Adjustment of Partnership Items of a Large Partnership:** In addition to including the information specified in paragraph (c) of this Rule, a petition for adjustment of partnership items of a large partnership shall also contain:

- (1) The date that the administrative adjustment request was filed and other proper allegations showing jurisdiction in the Court in accordance with the requirements of Code section 6252(b) and (c).
- (2) The year or years or other periods to which the administrative adjustment request relates.
- (3) The city and State of the office of the Internal Revenue Service with which the administrative adjustment request was filed.
- (4) A clear and concise statement describing each partnership item on the large partnership return that is sought to be changed, and the basis for each such requested change. Each such statement shall be set forth in a separately lettered subparagraph.

- (5) Clear and concise lettered statements of the facts on which the petitioner relies in support of such requested changes in treatment of partnership items.
- (6) A prayer setting forth relief sought by the petitioner.
- (7) The signature, mailing address, and telephone number of the petitioner's designated partner or the petitioner's counsel, as well as counsel's Tax Court bar number.
- (8) A copy of the administrative adjustment request shall be appended to the petition.

(f) Joinder of Parties:

- (1) *Permissive Joinder:* A separate petition shall be filed with respect to each notice of partnership adjustment issued to separate large partnerships. However, a single petition for readjustment of partnership items of a large partnership or petition for adjustment of partnership items of a large partnership may be filed seeking readjustments or adjustments of partnership items with respect to more than one notice of partnership adjustment or administrative adjustment request if the notices or requests pertain to the same large partnership.
- (2) *Severance or Other Orders:* With respect to a case based upon multiple notices of partnership adjustment or administrative adjustment requests, the Court may order a severance and a separate case may be maintained with respect to one or more of such notices or requests whenever it appears to the Court that proceeding separately is in furtherance of convenience, or to avoid prejudice, or when separate trials will be conducive to expedition or economy.

(As amended and effective March 1, 2008, [130 T.C. 572–75](#); as amended, effective July 6, 2012, [139 T.C. 573–76](#). For prior history, see [120 T.C. 695–98](#) (2003).)