

RULE 310. GENERAL

- (a) **Applicability:** The Rules of this Title XXX set forth the provisions which apply to actions for declaratory judgment relating to treatment of items other than partnership items with respect to an oversheltered return pursuant to Code section 6234, as enacted by section 1231 of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, 111 Stat. 788. 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 declaratory judgment.
- (b) **Definitions: As used in the Rules in this Title:**
- (1) An “oversheltered return action” means an action for declaratory judgment provided for in Code section 6234 relating to the treatment of items other than partnership items with respect to an oversheltered return.
 - (2) The term “partnership item” means any item described in Code section 6231(a)(3).
 - (3) An “oversheltered return” means an income tax return which:
 - (A) shows no taxable income for the taxable year, and
 - (B) shows a net loss from partnership items. See Code sec. 6234(b).
 - (4) “Declaratory judgment” is the decision of the Court in an oversheltered return action.
- (c) **Jurisdiction:** The Court shall have jurisdiction of an action for declaratory judgment under this Title when the conditions of Code section 6234 have been satisfied.

(As effective October 3, 2008, [130 T.C. 576–77](#); as amended, effective July 15, 2019, [153 T.C. 283–84](#); effective August 8, 2024, [163 T.C. 199–200](#). For prior history, see [120 T.C. 702–03](#) (2003).)