

**RULE 311. COMMENCEMENT OF ACTION FOR DECLARATORY  
JUDGMENT (OVERSHELTERED RETURN)**

- (a) Commencement of Action:** An action for declaratory judgment shall be commenced by filing a petition with the Court. See Rule 22, relating to the place and manner of filing the petition, and Rule 32, relating to form of pleadings.
- (b) Content of Petition:** A petition filed pursuant to this Rule shall be entitled “Petition for Declaratory Judgment (Oversheltered Return)” and shall comply with the requirements of Rule 34(b), or shall, in the alternative, be substantially in accordance with Form 1 shown in the Appendix, except that “adjustment” shall be substituted therein for “deficiency or liability”.
- (c) Filing Fee:** The fee for filing a petition for declaratory judgment shall be \$60, payable at the time of filing.

(As effective October 3, 2008, [130 T.C. 577](#). For prior history, see [120 T.C. 704](#) (2003).)