

**RULE 321. COMMENCEMENT OF ACTION FOR DETERMINATION OF RELIEF FROM JOINT AND SEVERAL LIABILITY ON A JOINT RETURN**

- (a) Commencement of Action:** An action for determination of relief from joint and several liability on a joint return is 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 Determination of Relief From Joint and Several Liability on a Joint Return” and shall contain the following:

  - (1) The petitioner’s name, State of legal residence, and mailing address.
  - (2) A statement of the facts upon which the petitioner relies to support the jurisdiction of the Court and, as an attachment, a copy of the Commissioner’s notice of determination of the relief available pursuant to Code section 6015 or, if the Commissioner has not issued to the petitioner a notice of determination of the relief available pursuant to Code section 6015, a copy of the election for relief filed by the petitioner.
  - (3) A statement of the facts upon which the petitioner relies in support of the relief requested.
  - (4) A prayer setting forth the relief sought by the petitioner.
  - (5) The name and mailing address of the other individual filing the joint return, if available.
  - (6) The signature, mailing address, and telephone number of the petitioner or the 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 determination of relief from joint and several liability on a joint return. For the requirements as to claims for reasonable litigation or administrative costs, see Rule 231.

- (c) Small Tax Case Under Code Section 7463(f)(1):** For provisions regarding the content of a petition in a small tax case under Code section 7463(f)(1), see Rules 170 through 175.
- (d) Filing Fee:** The fee for filing a petition for determination of relief from joint and several liability on a joint return shall be \$60, payable at the time of filing.

(As amended and effective March 1, 2008, [130 T.C. 580–81](#). For prior history, see [120 T.C. 710–12](#) (2003).)