

RULE 331. COMMENCEMENT OF LIEN AND LEVY ACTION

- (a) **Commencement of Action:** A lien and levy action under Code sections 6320(c) and 6330(d) 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; and Rule 32, regarding the form of pleadings.
- (b) **Content of Petition:** A petition filed pursuant to this Rule shall be entitled “Petition for Lien or Levy Action Under Code Section 6320(c) or 6330(d)”, as applicable, and shall contain the following:
- (1) In the case of a petitioner who is an individual, the petitioner’s name and State of legal residence; in the case of a petitioner other than an individual, the petitioner’s name and principal place of business or principal office or agency; and, in all cases, the petitioner’s mailing address. The mailing address, State of legal residence, and principal place of business, or principal office or agency, shall be stated as of the date that the petition is filed.
 - (2) The date of the notice of determination concerning collection action(s) under Code section 6320 and/or 6330 by the Internal Revenue Service Office of Appeals (hereinafter the “notice of determination”), and the city and State of the Office which made such determination.
 - (3) The amount or amounts and type of underlying tax liability, and the year or years or other periods to which the notice of determination relates.
 - (4) Clear and concise assignments of each and every error which the petitioner alleges to have been committed in the notice of determination. Any issue not raised in the assignments of error shall be deemed to be conceded. Each assignment of error shall be separately lettered.
 - (5) Clear and concise lettered statements of the facts on which the petitioner bases each assignment of error.
 - (6) A prayer setting forth the relief sought by the petitioner.
 - (7) The signature, mailing address, and telephone number of each petitioner or each petitioner’s counsel, as well as counsel’s Tax Court bar number.
 - (8) As an attachment, a copy of the notice of determination.

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

- (c) **Small Tax Case Under Code Section 7463(f)(2):** For provisions regarding the content of a petition in a small tax case under Code section 7463(f)(2), see Rules 170 through 175.
- (d) **Filing Fee:** The fee for filing a petition for a lien and levy action shall be \$60, payable at the time of filing.

(As amended and effective March 1, 2008, [130 T.C. 583–84](#). For prior history, see [120 T.C. 717–19](#) (2003).)