

RULE 340. GENERAL

- (a) Applicability:** The Rules of this Title XXXIII set forth the provisions that apply to whistleblower actions under Code section 7623(b)(4). 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.
- (b) Jurisdiction:** The Court shall have jurisdiction of a whistleblower action under this Title when the conditions of Code section 7623(b)(4) have been satisfied.

(As adopted, effective December 20, 2006, [130 T.C. 586–87](#).)