

RULE 351. COMMENCEMENT OF CERTIFICATION ACTION.

- (a) **Commencement of Action:** A certification action under Code section 7345(e) 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 Certification or Failure to Reverse Certification Action Under Code Section 7345(e)” and shall contain the following:
- (1) The petitioner’s name, State of legal residence, and mailing address, stated as of the date that the petition is filed.
 - (2) The date of the notification of the certification under Code section 7345(d).
 - (3) Lettered statements explaining why the petitioner disagrees with the certification or the failure to reverse the certification.
 - (4) Lettered statements setting forth the facts upon which the petitioner relies to support the petitioner’s position.
 - (5) A prayer setting forth the relief sought by the petitioner.
 - (6) The signature, mailing address, and telephone number of the petitioner or each petitioner’s counsel, as well as counsel’s Tax Court bar number.
 - (7) As an attachment, a copy of the notification of the certification action under Code section 7345(d).
- (c) **Filing Fee:** The fee for filing a petition for a certification or a failure to reverse a certification action under Code section 7345(e) is \$60, payable at the time of filing. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit or a declaration containing specific financial information the inability to make the payment.

(As adopted, effective November 30, 2018, [153 T.C. 285–86.](#))