

## **RULE 55. MOTION TO RESTRAIN ASSESSMENT OR COLLECTION OR TO ORDER REFUND OF AMOUNT COLLECTED**

A motion to restrain assessment or collection or to order refund of any amount collected may be filed with the Court only where a timely petition has been filed with the Court. See Code secs. 6015(e)(1)(B)(ii), 6213(a), 6225(b), 6246(b), 6330(e), 7436(d). For the rules applicable to captions, signing, and other matters of form and style of motions, see Rule 50(a).

(As amended and effective October 3, 2008, [130 T.C. 416](#). For prior history, see [93 T.C. 876–77](#) (1989); [120 T.C. 533–34](#) (2003).)