

**UNITED STATE TAX COURT  
WASHINGTON, D.C. 20217**

**March 28, 2016**

**PRESS RELEASE**

Chief Judge Michael B. Thornton announced today that the United States Tax Court has adopted interim amendments to its Rules of Practice and Procedure. Chief Judge Thornton also announced that the Court is proposing amendments to its Rules. The interim and proposed amendments relate to the Bipartisan Budget Act of 2015, Pub. L. 114-74, \_\_ Stat. \_\_ (enacted on Nov. 2, 2015); the Fixing America's Surface Transportation Act, Pub. L. 114-94, \_\_ Stat. \_\_ (enacted on Dec. 4, 2015); and the Protecting Americans from Tax Hikes Act of 2015, Pub. L. 114-113, \_\_ Stat. \_\_ (enacted on Dec. 18, 2015).

The Court has determined that there is an immediate need to adopt the interim amendments without advance public notice and opportunity for comment. The Court is republishing the interim amendments in final proposed form to afford notice and opportunity for public comment. The Court also is publishing other proposed amendments related to the Acts. The Court has determined that there is no immediate need to adopt these other proposed amendments as interim amendments.

The interim amendments and the proposed amendments are contained in the Notice attached to this press release and are available at the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

Chief Judge Thornton also announced that the Court invites public comment on the proposed amendments. Written comments must be received by April 30, 2016. Comments must be addressed to:

Stephanie A. Servoss  
Clerk of the Court  
United States Tax Court  
400 Second St., N.W., Room 111  
Washington, D.C. 20217

**UNITED STATE TAX COURT  
WASHINGTON, D.C. 20217**

**INTERIM AMENDMENTS TO THE TAX COURT RULES OF PRACTICE  
AND PROCEDURE RELATING TO THE BIPARTISAN BUDGET ACT OF  
2015, THE FIXING AMERICA'S SURFACE TRANSPORTATION ACT,  
AND THE PROTECTING AMERICANS FROM TAX HIKES ACT OF 2015**

**March 28, 2016**

## INTERIM AMENDMENTS

The interim amendments and explanations are as follows.

### Rule 13. Jurisdiction

\* \* \* \* \*

**(e) Bankruptcy and Receivership:** With respect to the filing of a petition or the continuation of proceedings in this Court after the filing of a bankruptcy petition, see 11 U.S.C. section 362(a)(8) and Code sections 6015(e)(6), 6213(f)(1), and 6330(d)(2). With respect to the filing of a petition in this Court after the appointment of a receiver in a receivership proceeding, see Code section 6871(c)(2).

#### Explanation

Rule 13(e) is amended on an interim basis to reflect amendments to Code sections 6015(e) and 6330(d). Section 424 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Pub. L. 114-113, \_\_ Stat. \_\_, amended Code sections 6015(e) and 6330(d) to provide that the period for filing a petition for review of a claim for spousal relief or a petition for review of a lien or levy action is suspended during the period that a bankruptcy filing under title 11 of the United States Code prevents a taxpayer from petitioning this Court and for 60 days thereafter. The amendments made by PATH Act section 424 apply to petitions filed under section 6015(e) or 6330 after Dec. 18, 2015.

## RULE 143. EVIDENCE

**(a) General:** Trials before the Court will be conducted in accordance with the Federal Rules of Evidence applicable in trials without a jury in the United States District Court for the District of Columbia. See Code sec. 7453. ~~To the extent applicable to such trials, those rules include the rules of evidence in the Federal Rules of Civil Procedure and any rules of evidence generally applicable in the Federal courts (including the United States District Court for the District of Columbia).~~ Evidence which is relevant only to the issue of a party's entitlement to reasonable litigation or administrative costs shall not be introduced during the trial of the case (other than a case commenced under Title XXVI of these Rules, relating to actions for administrative costs). As to claims for reasonable litigation or administrative costs and their disposition, see Rules 231 and 232. As to evidence in an action for administrative costs, see Rule 274 (and that Rule's incorporation of the provisions of Rule 174(b)).

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### Explanation

Section 425 of the Protecting Americans from Tax Hikes Act of 2015, Pub. L. 114-113, \_\_ Stat. \_\_, amended Code section 7453 by striking language directing the Court to follow the rules of evidence “applicable in trials without a jury in the United States District Court of the District of Columbia” and replacing it with a directive that the Court shall follow the Federal Rules of Evidence. This amendment applies to proceedings commenced after Dec. 18, 2015, and to the extent that it is just and practicable, to all proceedings pending on that date. Rule 143 is amended on an interim basis to reflect the amendment to Code section 7453.

## TITLE XXVII

### ACTIONS FOR REVIEW OF FAILURE TO ABATE INTEREST

#### RULE 280. GENERAL

**(a) Applicability:** The Rules of this Title XXVII set forth the provisions which apply to actions for review of the Commissioner's failure to abate interest under Code section 6404. 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 for review.

**(b) Jurisdiction:** The Court shall have jurisdiction of an action for review of the Commissioner's failure to abate interest under this Title when the following conditions are satisfied:

(1) The Commissioner has mailed a notice of final determination not to abate interest under Code section 6404 or has been requested to make a determination and failed to do so within 180 days after the claim to abate interest was filed with the Internal Revenue Service.

(2) A petition for review of the Commissioner's failure to abate interest is filed with the Court within the period specified in Code section 6404(h) by a taxpayer who meets the requirements of Code section 7430(c)(4)(A)(ii).

#### Explanation

Section 421 of the Protecting Americans from Tax Hikes Act of 2015, Pub. L. 114-113, § Stat. \_\_, amended Code section 6404(h) to provide that a taxpayer may petition the Court for an abatement of interest if the taxpayer files a claim for interest abatement with the Internal Revenue Service and the Commissioner fails to issue a final determination on the claim within 180 days after the claim was filed. This amendment is applicable to claims for abatement of interest filed with the Internal Revenue Service after Dec. 18, 2015. Rule 280 is amended on an interim basis to reflect the amendment to Code section 6404(h).

**RULE 281. COMMENCEMENT OF ACTION FOR REVIEW  
OF FAILURE TO ABATE INTEREST**

**(a) Commencement of Action:** An action for review of the Commissioner's failure to abate interest under Code section 6404 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 Review of Failure To Abate Interest Under Code Section 6404" 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 upon which the claim for abatement of interest, if any, was mailed to the Internal Revenue Service, and the office to which it was mailed.

~~(2) The date of the notice of final determination not to abate interest and the city and State of the office of the Internal Revenue Service which issued the notice.~~

(3) The year or years or other periods to which the failure to abate interest relates.

(4) Where the Commissioner has issued a notice of final determination not to abate interest--

(a) The date of the notice of the Commissioner's determination;

(b) A copy of the notice of determination;

(c) In a separate numbered paragraph, a clear and concise assignment of each error, set forth in separate lettered subparagraphs, which the petitioner alleges the Commissioner committed in the determination; and

(d) In a separate numbered paragraph, a clear and concise statement of facts, set forth in separate lettered subparagraphs, upon

which the petitioner relies to support the assignments of error and the claim for interest abatement.

(5) Where the Commissioner has failed to issue a notice of final determination not to abate interest, separate numbered paragraphs containing--

(a) A statement that the requested determination is of the type described in Code section 6404(h)(1)(A)(ii);

(b) A statement that the Commissioner has not made a determination as to the petitioner's claim for abatement of interest; and

(c) In a separate numbered paragraph, a clear and concise statement of facts, set forth in separate lettered subparagraphs, upon which the petitioner relies to support the claim for an abatement of interest.

(6) An appropriate prayer for relief;

(7) A statement that the petitioner meets the requirements of Code section 7430(c)(4)(A)(ii); and

(8) the signature, mailing address, and telephone number of each petitioner or each petitioner's counsel, as well as counsel's Tax Court bar number.

~~(4) Clear and concise lettered statements of the facts on which the petitioner relies to establish that the Commissioner's final determination not to abate interest was an abuse of discretion.~~

~~(5) A statement that the petitioner meets the requirements of Code section 7430(c)(4)(A)(ii).~~

~~(6) The signature, mailing address, and telephone number of each petitioner or each petitioner's counsel, as well as counsel's Tax Court bar number.~~

~~(7) As an attachment, a copy of the notice of final determination denying (in whole or in part) the requested abatement.~~

**(c) Small Tax Case Under Code Section 7463(f)(3):** For provisions regarding the content of a petition in a small tax case under Code section 7463(f)(3), see Rules 170 through 175.

**(d) Filing Fee:** The fee for filing a petition for review of failure to abate interest shall be \$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 that the petitioner is unable to make such payment.

### Explanation

Rule 281 is amended on an interim basis to reflect amendments to Code sections 6404(h) and 7463(f), relating to interest abatement. Section 421 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Pub. L. 114-113, \_\_\_ Stat. \_\_\_, amended Code section 6404(h) to provide that a taxpayer may petition the Court for an abatement of interest if the taxpayer files a claim for interest abatement with the Internal Revenue Service and the Commissioner fails to issue a final determination on the claim within 180 days after the claim was filed. This amendment is applicable to claims for abatement of interest filed with the Internal Revenue Service after Dec. 18, 2015. PATH Act section 422 amended Code section 7463(f) to permit a taxpayer to elect “small” tax case status if the amount of the abatement sought does not exceed \$50,000. This amendment applies to cases pending as of Dec. 18, 2015, and to cases commenced after that date.

Last viewed on 04/12/2015



FORM 2

PETITION (Simplified Form)

UNITED STATES TAX COURT  
[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

(FIRST) (MIDDLE) (LAST)

\_\_\_\_\_  
(PLEASE TYPE OR PRINT) Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,  
  
Respondent



Docket No.

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Collection Action
- Notice of Final Determination Not to Abate Interest\*
- Determination of Worker Classification\*
- Notice of Determination Concerning Your Request for Relief From Joint and Several Liability\*

\*Please see the Court's Web site, [www.ustaxcourt.gov](http://www.ustaxcourt.gov), or information booklet for additional information if (1) you filed a claim for interest abatement or requested relief from joint and several liability, and the IRS has not made a determination, or (2) the petition involves a worker classification case.

2. Provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): \_\_\_\_\_

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: \_\_\_\_\_

4. SELECT ONE OF THE FOLLOWING:

- If you want your case conducted under small tax case procedures, check here:  **(CHECK ONE BOX)**
- If you want your case conducted under regular tax case procedures, check here:  **(CHECK ONE BOX)**

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

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6. State the facts upon which you rely (please list each point separately):

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You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES:

Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of any NOTICE(S) the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5)       The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

Signature of Petitioner	Date	(Area Code) Telephone No.
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Mailing Address	City, State, ZIP Code
State of legal residence (if different from the mailing address): _____	

Signature of Additional Petitioner (e.g., Spouse)	Date	(Area Code) Telephone No.
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Mailing Address	City, State, ZIP Code
State of legal residence (if different from the mailing address): _____	

\_\_\_\_\_  
Signature, Name, Address, Telephone No., and Tax Court Bar No. of Counsel, if retained by Petitioner(s)

Information About Filing a Case in the United States Tax Court

Attached are the forms to use in filing your case in the United States Tax Court. It is very important that you take time to carefully read the information on this page and that you properly complete and submit these forms to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

Small Tax Case or Regular Tax Case

If you seek review of one of the five types of cases listed in paragraph 1 of the petition form (Form 2), you may file your petition as a "small tax case" if your dispute meets certain dollar limits (described below). "Small tax cases" are handled under simpler, less formal procedures than regular cases. However, the Tax Court's decision in a small tax case cannot be appealed to a Court of Appeals by the IRS or by the taxpayer(s). You can choose to have your case conducted as either a small tax case or a regular case by checking the appropriate box in paragraph 4 of the petition form (Form 2). If you check neither box, the Court will file your case as a regular case.

Dollar Limits: Dollar limits for a small tax case vary slightly depending on the type of IRS action you seek to have the Tax Court review:

(1) If you seek review of an IRS Notice of Deficiency, the amount of the deficiency (including any additions to tax or penalties) that you dispute cannot exceed \$50,000 for any year.

(2) If you seek review of an IRS Notice of Determination Concerning Collection Action, the total amount of unpaid tax cannot exceed \$50,000 for all years combined.

(3) If you seek review of an IRS Notice of Determination Concerning Your Request for Relief From Joint and Several Liability (or if the IRS failed to send you any Notice of Determination with respect to a request for spousal relief that you submitted to the IRS at least 6 months ago), the amount of spousal relief sought cannot exceed \$50,000 for all years combined.

(4) If you seek review of an IRS Determination of Worker Classification, the amount in dispute cannot exceed \$50,000 for any calendar quarter.

(5) If you seek review of an IRS Notice of Final Determination Not to Abate Interest (or if the IRS failed to send you a Notice of Final Determination with respect to a claim for interest abatement that you filed with the IRS at least 180 days before), the amount of the abatement cannot exceed \$50,000.

Enclosures

To help ensure that your case is properly processed, please enclose the following items when you mail your petition to the Tax Court:

1. A copy of any Notice of Deficiency, Notice of Determination, or Final Determination the IRS sent you;
2. Your Statement of Taxpayer Identification Number (Form 4);
3. The Request for Place of Trial (Form 5); and
4. The \$60 filing fee, payable by check, money order, or other draft, to the "Clerk, United States Tax Court"; or, if applicable, the fee waiver form.

For further important information, see the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) or the "Information for Persons Representing Themselves Before the U.S. Tax Court" booklet available from the Tax Court.

## Explanation

The Court is amending Form 2, Petition (Simplified Form), on an interim basis. These amendments primarily reflect the interim amendments to Rules 280 and 281. Form 2 is in Appendix I of the Rules.

Last viewed on 04/20/2017

**UNITED STATE TAX COURT  
WASHINGTON, D.C. 20217**

**PROPOSED AMENDMENTS TO THE TAX COURT RULES OF  
PRACTICE AND PROCEDURE RELATING TO THE BIPARTISAN  
BUDGET ACT OF 2015, THE FIXING AMERICA'S SURFACE  
TRANSPORTATION ACT, AND THE PROTECTING AMERICANS  
FROM TAX HIKES ACT OF 2015**

**March 28, 2016**

**NOTICE OF PROPOSED AMENDMENTS TO RULES**

Pursuant to section 7453 of the Internal Revenue Code as amended and Rule 1 of the Tax Court Rules of Practice and Procedure, the United States Tax Court hereby provides notice that it proposes the attached amendments to its Rules of Practice and Procedure and invites public comment thereon. Written comments must be received by April 30, 2016. Comments must be addressed to:

Stephanie A. Servoss  
Clerk of the Court  
United States Tax Court  
400 Second St., N.W., Room 111  
Washington, D.C. 20217

The proposed amendments and explanations are as follows.

Last viewed on 04/20/2017

### Rule 13. Jurisdiction

\* \* \* \* \*

**(e) Bankruptcy and Receivership:** With respect to the filing of a petition or the continuation of proceedings in this Court after the filing of a bankruptcy petition, see 11 U.S.C. section 362(a)(8) and Code sections 6015(e)(6), 6213(f)(1), and 6330(d)(2). With respect to the filing of a petition in this Court after the appointment of a receiver in a receivership proceeding, see Code section 6871(c)(2).

#### Explanation

Rule 13(e) is proposed to be amended to reflect amendments to Code sections 6015(e) and 6330(d). Section 424 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Pub. L. 114-113, \_\_ Stat. \_\_, amended Code sections 6015(e) and 6330(d) to provide that the period for filing a petition for review of a claim for spousal relief or a petition for review of a lien or levy action is suspended during the period that a bankruptcy filing under title 11 of the United States Code prevents a taxpayer from petitioning this Court and for 60 days thereafter. The amendments made by PATH Act section 424 apply to petitions filed under section 6015(e) or 6330 after Dec. 18, 2015.

## RULE 143. EVIDENCE

**(a) General:** Trials before the Court will be conducted in accordance with the Federal Rules of Evidence ~~applicable in trials without a jury in the United States District Court for the District of Columbia~~. See Code sec. 7453. ~~To the extent applicable to such trials, those rules include the rules of evidence in the Federal Rules of Civil Procedure and any rules of evidence generally applicable in the Federal courts (including the United States District Court for the District of Columbia)~~. Evidence which is relevant only to the issue of a party's entitlement to reasonable litigation or administrative costs shall not be introduced during the trial of the case (other than a case commenced under Title XXVI of these Rules, relating to actions for administrative costs). As to claims for reasonable litigation or administrative costs and their disposition, see Rules 231 and 232. As to evidence in an action for administrative costs, see Rule 274 (and that Rule's incorporation of the provisions of Rule 174(b)).

\* \* \* \* \*

### Explanation

Section 425 of the Protecting Americans from Tax Hikes Act of 2015, Pub. L. 114-113, \_\_ Stat. \_\_, amended Code section 7453 by striking language directing the Court to follow the rules of evidence “applicable in trials without a jury in the United States District Court of the District of Columbia” and replacing it with a directive that the Court shall follow the Federal Rules of Evidence. This amendment applies to proceedings commenced after Dec. 18, 2015, and to the extent that it is just and practicable, to all proceedings pending on that date. Rule 143 is proposed to be amended to reflect the amendment to Code section 7453.



**TITLE XXIV.A**

**PARTNERSHIP ACTIONS UNDER BBA SECTION 1101**

**RULE 255.1. GENERAL**

**(a) Applicability:** The Rules of this Title XXIV.A set forth the provisions that apply where a partnership elects under section 1101(g)(4) of the Bipartisan Budget Act of 2015 (BBA), Pub. L. 114-74, Stat. , to apply the partnership provisions of BBA section 1101. Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to the action.

**(b) Definitions:** As used in the Rules in this Title--

(1) The term “partnership” means a partnership as defined in Code section 6241(1).

(2) A “partnership action” is an action for readjustment of final partnership adjustments under Code section 6234(a)(1).

(3) The term “partnership representative” means the person whom the partnership designates under Code section 6223(a).

(4) A “notice of final partnership adjustment” is the notice described in Code section 6231(a)(3).

**(c) Jurisdictional Requirements:** The Court does not have jurisdiction of a partnership action under this Title unless the following conditions are satisfied:

(1) A partnership through its partnership representative elects under BBA section 1101(g)(4) to apply the partnership provisions of BBA section 1101.

(2) The Commissioner has mailed a notice of final partnership adjustment with respect to the partnership’s taxable year(s). See Code sec. 6234(a).

(3) The partnership representative files a petition for readjustment with respect to the year(s) within 90 days after the date on which the notice of final partnership adjustment is mailed.

**(d) Form and Style of Papers:** All papers filed in a partnership action shall be prepared in the form and style set forth in Rule 23, except that the caption shall state the name of the partnership and the partnership representative.

### Explanation

A new Title XXIV.A (inclusive of Rules 255.1 through 255.6) is proposed to be added to set forth procedures for partnership actions under Code sections 6221 through 6241, added by section 1101(c) of the Bipartisan Budget Act of 2015, Pub. L. 114-74, \_\_ Stat. \_\_ (BBA). BBA section 1101(g)(1) generally states that Code sections 6221 through 6241 shall apply to returns filed for partnership taxable years beginning after Dec. 31, 2017. BBA section 1101(g)(4), however, lets a partnership elect to apply Code sections 6221 through 6241 (except to the extent of the election in Code section 6221(b)) to a partnership return filed for a partnership taxable year beginning on a day from Nov. 3, 2015, through Dec. 31, 2017. The Court has determined that there is not an immediate need to provide the proposed amendments set forth in new Title XXIV.A as interim amendments because it is unlikely that a petition to which those amendments would apply will be filed in the near future.

### **RULE 255.2. COMMENCEMENT OF PARTNERSHIP ACTION**

**(a) Commencement of Action:** A partnership action under this Title shall be commenced by filing a petition with the Court. See Rule 20, relating to commencement of case; the taxpayer identification number to be provided under paragraph (b) of that Rule shall be the partnership's employer identification number. See also Rule 22, relating to the place and manner of filing the petition; Rule 32, relating to form of pleadings; and Rule 255.1(d), relating to the caption.

**(b) Content of Petition:** A petition filed pursuant to this Rule shall be entitled "Petition for Partnership Action Under BBA Section 1101(b)" and shall contain the following:

(1) The partnership representative's name, State of legal residence, and mailing address, each as of the date that the petition is filed, and a

separate numbered paragraph stating that the partnership designated the partnership representative as its partnership representative.

(2) The partnership's name and principal place of business as of the time the petition is filed.

(3) The city and State of the office of the Internal Revenue Service with which the partnership's return(s) for the year(s) in controversy was filed.

(4) The date of the notice of final partnership adjustment.

(5) The year or years for which the notice of final partnership adjustment was issued.

(6) Clear and concise statements of each and every error that the petitioner alleges the Commissioner committed in the notice of final partnership adjustment. The assignments of error shall include issues in respect of which the Commissioner has the burden of proof. Any issue not raised in the assignments of error, including any amendment thereto, shall be deemed to be conceded. Each assignment of error shall be set forth in a separately lettered subparagraph.

(7) Clear and concise lettered statements of the facts on which the petitioner bases the assignments of error, except with respect to the assignments of error as to which the Commissioner has the burden of proof.

(8) A prayer setting forth the relief that the petitioner seeks.

(9) The partnership representative's signature, mailing address, and telephone number, if self-represented, or that of the partnership representative's counsel with counsel's Tax Court bar number.

(10) A copy of the notice of final partnership adjustment shall be appended to the petition, as shall any statement accompanying the notice as is material to the issues that the assignments of error raise. If the notice of final partnership adjustment or any accompanying statement incorporates by reference a prior notice or other material that the Internal Revenue Service furnished, the parts thereof that are material to the assignments of error shall also be appended to the petition.

**(c) Joinder of Parties:** (1) Permissive Joinder: A separate petition shall be filed with respect to each notice of final partnership adjustment issued to separate partnerships. A single petition for readjustment, however, may be filed

seeking readjustments of partnership items with respect to more than one notice of final partnership adjustment if the notices pertain to the same partnership.

(2) Severance or Other Orders: With respect to a case based upon multiple notices of final partnership adjustment, the Court may order a severance and a separate case to be maintained with respect to one or more of the notices whenever it appears to the Court that proceeding separately furthers convenience, or avoids prejudice, or when separate trials will be conducive to expedition or economy.

(d) Filing Fee: The fee for filing a petition for a partnership action 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.

Explanation

See Explanation for Rule 255.1.

### **RULE 255.3. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition in a partnership action, a request for place of trial shall be filed in accordance with Rule 140.

Explanation

See Explanation for Rule 255.1.

**RULE 255.4. OTHER PLEADINGS**

**(a) Answer:** The Commissioner shall file an answer or shall move with respect to the petition within the periods specified in and in accordance with the provisions of Rule 36.

**(b) Reply:** For provisions relating to the filing of a reply, see Rule 37.

Explanation

See Explanation for Rule 255.1.

**RULE 255.5. JOINDER OF ISSUE IN PARTNERSHIP ACTION**

A partnership action shall be deemed at issue as provided by Rule 38.

Explanation

See Explanation for Rule 255.1.

**RULE 255.6. DECISIONS**

A decision that the Court enters in a partnership action shall be binding on the partnership and on all of its partners. See Code section 6223(b).

Explanation

See Explanation for Rule 255.1.

\* \* \* \* \*

## TITLE XXVII

### ACTIONS FOR REVIEW OF FAILURE TO ABATE INTEREST

#### RULE 280. GENERAL

**(a) Applicability:** The Rules of this Title XXVII set forth the provisions which apply to actions for review of the Commissioner's failure to abate interest under Code section 6404. 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 for review.

**(b) Jurisdiction:** The Court shall have jurisdiction of an action for review of the Commissioner's failure to abate interest under this Title when the following conditions are satisfied:

(1) The Commissioner has mailed a notice of final determination not to abate interest under Code section 6404 or has been requested to make a determination and failed to do so within 180 days after the claim to abate interest was filed with the Internal Revenue Service.

(2) A petition for review of the Commissioner's failure to abate interest is filed with the Court within the period specified in Code section 6404(h) by a taxpayer who meets the requirements of Code section 7430(c)(4)(A)(ii).

#### Explanation

Section 421 of the Protecting Americans from Tax Hikes Act of 2015, Pub. L. 114-113, \_\_ Stat. \_\_, amended Code section 6404(h) to provide that a taxpayer may petition the Court for an abatement of interest if the taxpayer files a claim for interest abatement with the Internal Revenue Service and the Commissioner fails to issue a final determination on the claim within 180 days after the claim was filed. This amendment is applicable to claims for abatement of interest filed with the Internal Revenue Service after Dec. 18, 2015. Rule 280 is proposed to be amended to reflect the amendment to Code section 6404(h).

**RULE 281. COMMENCEMENT OF ACTION FOR REVIEW  
OF FAILURE TO ABATE INTEREST**

**(a) Commencement of Action:** An action for review of the Commissioner's failure to abate interest under Code section 6404 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 Review of Failure To Abate Interest Under Code Section 6404" 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 upon which the claim for abatement of interest, if any, was mailed to the Internal Revenue Service, and the office to which it was mailed.

~~(2) The date of the notice of final determination not to abate interest and the city and State of the office of the Internal Revenue Service which issued the notice.~~

(3) The year or years or other periods to which the failure to abate interest relates.

(4) Where the Commissioner has issued a notice of final determination not to abate interest--

(a) The date of the notice of the Commissioner's determination;

(b) A copy of the notice of determination;

(c) In a separate numbered paragraph, a clear and concise assignment of each error, set forth in separate lettered subparagraphs,

which the petitioner alleges the Commissioner committed in the determination; and

(d) In a separate numbered paragraph, a clear and concise statement of facts, set forth in separate lettered subparagraphs, upon which the petitioner relies to support the assignments of error and the claim for interest abatement.

(5) Where the Commissioner has failed to issue a notice of final determination not to abate interest, separate numbered paragraphs containing--

(a) A statement that the requested determination is of the type described in Code section 6404(h)(1)(A)(ii);

(b) A statement that the Commissioner has not made a determination as to the petitioner's claim for abatement of interest; and

(c) In a separate numbered paragraph, a clear and concise statement of facts, set forth in separate lettered subparagraphs, upon which the petitioner relies to support the claim for an abatement of interest.

(6) An appropriate prayer for relief;

(7) A statement that the petitioner meets the requirements of Code section 7430(c)(4)(A)(ii); and

(8) the signature, mailing address, and telephone number of each petitioner or each petitioner's counsel, as well as counsel's Tax Court bar number.

~~(4) Clear and concise lettered statements of the facts on which the petitioner relies to establish that the Commissioner's final determination not to abate interest was an abuse of discretion.~~

~~(5) A statement that the petitioner meets the requirements of Code section 7430(c)(4)(A)(ii).~~

~~(6) The signature, mailing address, and telephone number of each petitioner or each petitioner's counsel, as well as counsel's Tax Court bar number.~~

~~(7) As an attachment, a copy of the notice of final determination denying (in whole or in part) the requested abatement.~~



**(c) Small Tax Case Under Code Section 7463(f)(3):** For provisions regarding the content of a petition in a small tax case under Code section 7463(f)(3), see Rules 170 through 175.

**(d) Filing Fee:** The fee for filing a petition for review of failure to abate interest shall be \$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 that the petitioner is unable to make such payment.

#### Explanation

Rule 281 is amended on an interim basis to reflect amendments to Code sections 6404(h) and 7463(f), relating to interest abatement. Section 421 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Pub. L. 114-113, \_\_ Stat. \_\_, amended Code section 6404(h) to provide that a taxpayer may petition the Court for an abatement of interest if the taxpayer files a claim for interest abatement with the Internal Revenue Service and the Commissioner fails to issue a final determination on the claim within 180 days after the claim was filed. This amendment is applicable to claims for abatement of interest filed with the Internal Revenue Service after Dec. 18, 2015. PATH Act section 422 amended Code section 7463(f) to permit a taxpayer to elect “small” tax case status if the amount of the abatement sought does not exceed \$50,000. This amendment applies to cases pending as of Dec. 18, 2015, and to cases commenced after that date.

**TITLE XXXIV**

**CERTIFICATION AND FAILURE TO REVERSE CERTIFICATION  
ACTION WITH RESPECT TO PASSPORTS**

**RULE 350. GENERAL**

**(a) Applicability:** The Rules of this Title XXXIV set forth the provisions that apply to a certification or a failure to reverse a certification action under Code section 7345(e). Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to the action.

**(b) Jurisdiction:** The Court shall have jurisdiction of a certification or a failure to reverse a certification action under Code section 7345(e) when the conditions of that section are satisfied.

Explanation

A new Title XXXIV (inclusive of Rules 350 through 354) is proposed to be added to set forth procedures for passport-related actions under Code section 7345, added by section 32101(a) of the Fixing America's Surface Transportation Act, Pub. L. 114-94, \_\_ Stat. \_\_. Section 7345(e)(1) lets a taxpayer bring a civil action in this Court to determine whether the Commissioner erroneously issued a certification described in section 7345, or failed to reverse such a certification properly issued. Section 7345 is effective on Dec. 4, 2015. The Court has determined that there is not an immediate need to provide the proposed amendments set forth in new Title XXXIV as interim amendments because it is unlikely that a petition under section 7345 will be filed in the near future.

**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.

**(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.

Explanation

See Explanation for Rule 350.

**RULE 352. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition for a certification or a failure to reverse a certification action under Code section 7345(e), a request for place of trial shall be filed in accordance with Rule 140.

Explanation

See Explanation for Rule 350.

**RULE 353. OTHER PLEADINGS**

(a) Answer: The Commissioner shall file an answer or shall move with respect to the petition within the periods specified in and in accordance with the provisions of Rule 36.

(b) Reply: For provisions relating to the filing of a reply, see Rule 37.

Explanation

See Explanation for Rule 350.

**RULE 354. JOINDER OF ISSUE IN CERTIFICATION ACTION**

A certification or a failure to reverse a certification action under Code section 7345(e) shall be deemed at issue as provided by Rule 38.

Explanation

See Explanation for Rule 350.

FORM 2

PETITION (Simplified Form)

UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

(FIRST) (MIDDLE) (LAST)

\_\_\_\_\_  
(PLEASE TYPE OR PRINT) Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,  
  
Respondent



Docket No.

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Collection Action
- Notice of Final Determination Not to Abate Interest\*
- Determination of Worker Classification\*
- Notice of Determination Concerning Your Request for Relief From Joint and Several Liability\*

\*Please see the Court's Web site, [www.ustaxcourt.gov](http://www.ustaxcourt.gov), or information booklet for additional information if (1) you filed a claim for interest abatement or requested relief from joint and several liability, and the IRS has not made a determination, or (2) the petition involves a worker classification case.

2. Provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): \_\_\_\_\_

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: \_\_\_\_\_

4. SELECT ONE OF THE FOLLOWING:

- If you want your case conducted under small tax case procedures, check here:  **(CHECK ONE BOX)**  
 If you want your case conducted under regular tax case procedures, check here:  **(CHECK ONE BOX)**

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

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6. State the facts upon which you rely (please list each point separately):

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You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES:

Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of any NOTICE(S) the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5)       The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

Signature of Petitioner	Date	(Area Code) Telephone No.
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Mailing Address	City, State, ZIP Code
State of legal residence (if different from the mailing address): _____	

Signature of Additional Petitioner (e.g., Spouse)	Date	(Area Code) Telephone No.
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Mailing Address	City, State, ZIP Code
State of legal residence (if different from the mailing address): _____	

Signature, Name, Address, Telephone No., and Tax Court Bar No. of Counsel, if retained by Petitioner(s)

Information About Filing a Case in the United States Tax Court

Attached are the forms to use in filing your case in the United States Tax Court. It is very important that you take time to carefully read the information on this page and that you properly complete and submit these forms to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

Small Tax Case or Regular Tax Case

If you seek review of one of the five types of cases listed in paragraph 1 of the petition form (Form 2), you may file your petition as a "small tax case" if your dispute meets certain dollar limits (described below). "Small tax cases" are handled under simpler, less formal procedures than regular cases. However, the Tax Court's decision in a small tax case cannot be appealed to a Court of Appeals by the IRS or by the taxpayer(s). You can choose to have your case conducted as either a small tax case or a regular case by checking the appropriate box in paragraph 4 of the petition form (Form 2). If you check neither box, the Court will file your case as a regular case.

Dollar Limits: Dollar limits for a small tax case vary slightly depending on the type of IRS action you seek to have the Tax Court review:

(1) If you seek review of an IRS Notice of Deficiency, the amount of the deficiency (including any additions to tax or penalties) that you dispute cannot exceed \$50,000 for any year.

(2) If you seek review of an IRS Notice of Determination Concerning Collection Action, the total amount of unpaid tax cannot exceed \$50,000 for all years combined.

(3) If you seek review of an IRS Notice of Determination Concerning Your Request for Relief From Joint and Several Liability (or if the IRS failed to send you any Notice of Determination with respect to a request for spousal relief that you submitted to the IRS at least 6 months ago), the amount of spousal relief sought cannot exceed \$50,000 for all years combined.

(4) If you seek review of an IRS Determination of Worker Classification, the amount in dispute cannot exceed \$50,000 for any calendar quarter.

(5) If you seek review of an IRS Notice of Final Determination Not to Abate Interest (or if the IRS failed to send you a Notice of Final Determination with respect to a claim for interest abatement that you filed with the IRS at least 180 days before), the amount of the abatement cannot exceed \$50,000.

Enclosures

To help ensure that your case is properly processed, please enclose the following items when you mail your petition to the Tax Court:

1. A copy of any Notice of Deficiency, Notice of Determination, or Final Determination the IRS sent you;
2. Your Statement of Taxpayer Identification Number (Form 4);
3. The Request for Place of Trial (Form 5); and
4. The \$60 filing fee, payable by check, money order, or other draft, to the "Clerk, United States Tax Court"; or, if applicable, the fee waiver form.

For further important information, see the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) or the "Information for Persons Representing Themselves Before the U.S. Tax Court" booklet available from the Tax Court.

### Explanation

The Court is proposing to amend Form 2, Petition (Simplified Form). These proposed amendments primarily reflect the proposed amendments to Rules 280 and 281. Form 2 is in Appendix I of the Rules.

Last viewed on 04/20/2017