

RULE 290. GENERAL

(a) Applicability: The Rules of this Title XXVIII set forth the provisions which apply to actions for redetermination of employment status under Code section 7436. 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 redetermination.

(b) Jurisdiction: The Court shall have jurisdiction of an action for redetermination of employment status under this Title when the following conditions are satisfied:

(1) In connection with an audit of any person, there is an actual controversy involving a determination by the Commissioner as part of an examination that:

(A) One or more individuals performing services for such person are employees of such person for purposes of subtitle C of the Code, or

(B) such person is not entitled to the treatment under subsection (a) of sec. 530 of the Revenue Act of 1978, Pub. L. 95-600, 92 Stat. 2885, with respect to such an individual.

(2) A petition for redetermination of employment status is filed with the Court in accordance with Rule 291 by the person for whom the services are performed.

(c) Time for Filing After Notice Sent: If the Commissioner sends by certified or registered mail to the petitioner notice of the Commissioner's determination of matters set forth in Code section 7436(a)(1) and (2), then no proceeding may be initiated with respect to such determination unless the petition is filed within the period specified in Code section 7436(b)(2).