

RULE 341. COMMENCEMENT OF WHISTLEBLOWER ACTION

(a) Commencement of Action: A whistleblower action under Code section 7623(b)(4) shall be commenced by filing a petition with the Court. See Rule 20, relating to the commencement of a 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 Whistleblower Action Under Code Section 7623(b)(4)” 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 determination regarding an award under Code section 7623(b)(1), (2), or (3) by the Internal Revenue Service Whistleblower Office.

(3) Lettered statements explaining why the petitioner disagrees with the determination by the Internal Revenue Service Whistleblower Office.

(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 each petitioner or each petitioner’s counsel, as well as counsel’s Tax Court bar number.

(7) As an attachment, a copy of the determination.

(c) Filing Fee: The fee for filing a petition for a whistleblower action shall be \$60, payable at the time of filing.