

## **RULE 210. GENERAL<sup>1</sup>**

- (a) Applicability:** The Rules of this Title XXI set forth the special provisions that apply to declaratory judgment actions relating to the qualification of certain retirement plans, the value of certain gifts, the status of certain governmental obligations, the eligibility of an estate with respect to installment payments under Code section 6166, and the initial or continuing qualification of certain exempt organizations or the initial or continuing classification of certain private foundations. For the Rules that apply to declaratory judgment actions relating to treatment of items other than partnership items with respect to an oversheltered return, see the Rules contained in Title XXX. Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to actions for declaratory judgment.
- (b) Definitions: As used in the Rules in this Title—**
- (1) “Retirement plan” has the meaning provided by Code section 7476(c).
  - (2) A “gift” is any transfer of property that was shown on the return of tax imposed by Chapter 12 of the Code or disclosed on that return or in any statement attached to that return.
  - (3) “Governmental obligation” means an obligation the status of which under Code section 103(a) is in issue.
  - (4) An “estate” is any estate whose initial or continuing eligibility with respect to the deferral and installment payment election under Code section 6166 is in issue.
  - (5) An “exempt organization” is an organization described in Code section 501(c) or (d) and exempt from tax under Code section 501(a) or is an organization described in Code section 170(c)(2).
  - (6) A “private foundation” is an organization described in Code section 509(a).
  - (7) A “private operating foundation” is an organization described in Code section 4942(j)(3).

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<sup>1</sup>The amendments are effective August 8, 2024.

- (8) An “organization” is any organization whose qualification as an exempt organization, or whose classification as a private foundation or a private operating foundation, is in issue.
- (9) A “determination” means—
  - (A) a determination with respect to the initial or continuing qualification of a retirement plan;
  - (B) a determination of the value of any gift;
  - (C) a determination as to whether prospective governmental obligations are described in Code section 103(a);
  - (D) a determination as to whether, with respect to an estate, an election may be made under Code section 6166 or whether the extension of time for payment of estate tax provided in Code section 6166 has ceased to apply; or
  - (E) a determination with respect to the initial or continuing qualification of an organization as an exempt organization, or with respect to the initial or continuing classification of an organization as a private foundation or a private operating foundation.
- (10) A “revocation” is a determination that a retirement plan is no longer qualified, or that an organization, previously qualified or classified as an exempt organization or as a private foundation or private operating foundation, is no longer qualified or classified as such an organization.
- (11) An “action for declaratory judgment” is either a retirement plan action, a gift valuation action, a governmental obligation action, an estate tax installment payment action, or an exempt organization action, as follows:
  - (A) A “retirement plan action” means an action for declaratory judgment provided for in Code section 7476 relating to the initial or continuing qualification of a retirement plan.
  - (B) A “gift valuation action” means an action for declaratory judgment provided for in Code section 7477 relating to the valuation of a gift.

- (C) A “governmental obligation action” means an action for declaratory judgment provided for in Code section 7478 relating to the status of certain prospective governmental obligations.
  - (D) An “estate tax installment payment action” means an action for declaratory judgment provided for in Code section 7479 relating to the eligibility of an estate with respect to installment payments under Code section 6166.
  - (E) An “exempt organization action” means a declaratory judgment action provided for in Code section 7428 relating to the initial or continuing qualification of an organization as an exempt organization, or relating to the initial or continuing classification of an organization as a private foundation or a private operating foundation.
- (12) “Administrative record” generally refers to all documents and materials received, developed, considered, or exchanged in connection with the administrative determination.
  - (13) “Party” includes a petitioner and the respondent Commissioner of Internal Revenue. In a retirement plan action, an intervenor is also a party. In a gift valuation action, only the donor may be a petitioner. In a governmental obligation action, only the prospective issuer may be a petitioner. In an estate tax installment payment action, a person joined pursuant to Code section 7479(b)(1)(B) is also a party. In an exempt organization action, only the organization may be a petitioner.
  - (14) “Declaratory judgment” is the decision of the Court in a retirement plan action, a gift valuation action, a governmental obligation action, an estate tax installment payment action, or an exempt organization action.
- (c) **Jurisdiction:** The Court shall have jurisdiction of an action for declaratory judgment under this Title when the conditions of Code sections 7428, 7476, 7477, 7478, or 7479, as applicable, have been satisfied.
  - (d) **Form and Style of Papers:** All papers filed in an action for declaratory judgment, with the exception of documents included in the

administrative record, must be prepared in the form and style set forth in Rule 23.